A.K.KASHYAP & CO.
CHARTERED ACCOUNTANTS

37/1 RAJPUR ROAD
DEHRADUN

UDIN: 26401185WZYIIU6993

AUDITORS' REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE UNAUDITED PROVISIONAL FINANCIAL RESULTS FOR QUARTER ENDED JUNE 30, 2026 PURSUANT TO THE PARA 3 OF CORPORATE GOVERNANCE GUIDELINES ISSUED BY THE MINISTRY OF POWER, AS AMENDED.

To

The Managing Director

Uttarakhand Power Corporation Limited

Dehradun

1. We have reviewed the accompanying statement of unaudited provisional financial results of **Uttarakhand Power Corporation Limited** ("the company ") for the quarter ended June 30, 2026 ("the statement"), being submitted by the company pursuant to the requirement of Para 3 of Corporate Governance Guidelines issued by the Ministry of Power, as amended

2. This statement, which is the responsibility of the Company's Management and has been approved by the Management, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of The Companies Act, 2013, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

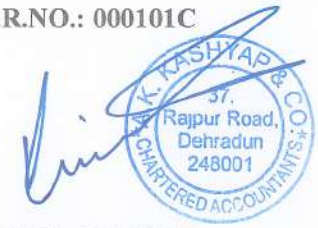
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by The Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain

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assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited provisional financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Para 3 of Corporate Governance Guidelines issued by the Ministry of Power, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR A.K.KASHYAP& CO.,
CHARTERED ACCOUNTANTS
F.R.NO.: 000101C



(VIPUL NAGPAL)
FCA PARTNER
MEM.NO.401185

PLACE: DEHRADUN
DATED: 06.10.2026