ENGINEERS & CONSTRUCTORS

TECHNO ELECTRIC & ENGINEERING COMPANY LIMITED

Corporate Office :
1B, Park Plaza, South Block, 71, Park Street, Kolkata - 700 016, India
Tel. : (033) 4051-3000, Fax : (033) 4051-3326, E-mail : techno.email@techno.co.in
CIN : L40108HR2005PLC142826

November 12, 2026

National Stock Exchange of India Ltd.	**BSE Limited**
5th floor, Exchange Plaza	Department of Corporate Services
Bandra – Kurla Complex	Phiroze Jeejeebhoy Towers
Bandra (East)	Dalal Street,
Mumbai - 400 051	Mumbai – 400 001
NSE SYMBOL: TECHNOE	**BSE CODE - 542141**

Dear Sirs,

Sub: Outcome of Board Meeting held today, i.e. 12.11.2026

With reference to the aforementioned subject, we would like to inform you that the Board of Directors at their **Meeting held today i.e. 12th November, 2026** have inter-alia:

- approved and taken on record the Unaudited Standalone and Consolidated Financial Results of the Company along with the Review Report dated 12th November, 2026 issued by the statutory auditors M/s. Walker Chandiok & Co. LLP, Chartered Accountants, for the **Quarter and Half Year Ended 30th September, 2026** (Copy enclosed), in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015;

The Board Meeting commenced at 4:00 PM and concluded at 6:30 PM.

Thanking you,
Yours faithfully,
For **Techno Electric & Engineering Company Ltd.**

(Niranjan Brahma)
Company Secretary (A-11652)

Walker Chandiok & Co LLP

Unit 1603 & 1604, EcoCentre,
Plot No 4, Street No 13,
EM Block, Sector V,
Bidhannagar,
Kolkata - 700 091
West Bengal, India

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Techno Electric & Engineering Company Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Techno Electric & Engineering Company ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)(cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to note 4, 5 and 6 to the accompanying consolidated unaudited financial results for the quarter and six month period ended 30 September 2026 in connection with the trade receivables and other financial assets aggregating to ₹ 896.35 million, which are pending settlement / realization and are substantially overdue as on 30 September 2026. The management of the Holding Company, based on its internal assessment, external legal opinions and certain interim favorable regulatory orders, is of the view that the aforesaid balances are fully recoverable and accordingly, no provision for impairment is required to be recognised in respect of such balances as on 30 September 2026. Our conclusion is not modified in respect of these matters

6. We did not review the interim financial information of eleven subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 15,791.86 million as at 30 September 2026, and total revenues of ₹ 864.37 million and ₹ 1917.74, total net loss after tax of ₹ 186.04 million and ₹182.25, total comprehensive loss of ₹ 111.67 million and ₹ 110.93, for the quarter and six month period ended on 30 September 2026, respectively and net cash outflows of ₹ 28.75 million for the period ended 30 September 2026, as considered in the Statement. These interim financial information have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Further, of these subsidiaries, one subsidiary, is located outside India, whose interim financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditor under Singapore Financial Reporting Standards (International) on review engagement applicable in their country. The Holding Company's management has converted the financial information/ financial results of such subsidiary from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of this subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion is not modified in respect of this matters with respect to our reliance on the work done by and the reports of the other auditors.



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)(cont'd)

7. The Statement includes the interim financial information of three subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflects total assets of ₹ 2,352.63 million as at 30 September 2026, and total revenues of ₹ Nil million and ₹ Nil million, net profit /(loss) after tax of ₹ 0.06 million and ₹(0.26) million, total comprehensive income/(loss) of ₹ 0.06 million and ₹ (0.26) million for the quarter and six month period ended 30 September 2026 respectively, net cash inflows of ₹1.94 million for the period ended 30 September 2026 as considered in the Statement and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration Number: 001076N/N500013

Dhiraj Kumar
Partner
Membership Number. 060466
UDIN: 26060466DTCZQG1653

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

Place: Kolkata
Date: 12 November 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)(cont'd)

Annexure 1

List of Subsidairies included in the Statement

1. Techno Infra Developers Private Limited
2. Techno Digital Infra Private Limited
3. Techno Digital Infra 1 Private Limited
4. Techno Digital Infra 2 Private Limited
5. Techno Data Center Limited
6. Rajgarh Agro Products Limited (Adoni Data Centre Ltd. w.e.f. 16 July 2026)
7. Techno AMI Solutions Private Limited
8. Techno AMI Solutions 1 Private Limited
9. Techno AMI Solutions 2 Private Limited
10. Techno AMI Solutions 3 Private Limited
11. Techno AMI Solutions 4 Private Limited
12. NERES XVI Power Transmission Limited
13. NERGS - I Power Transmission Limited
14. Techno Electric Overseas Pte. Limited



Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Techno Electric & Engineering Company Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Techno Electric & Engineering Company Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain 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.

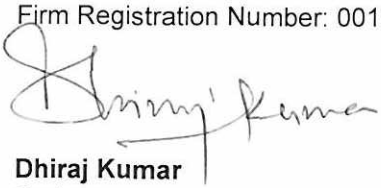
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of Techno Electric & Engineering Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. We draw attention to note 4, 5 and 6 to the accompanying standalone unaudited financial results for the quarter and six month period ended 30 September 2026 in connection with the trade receivables and other financial assets aggregating to ₹ 896.35 million, which are pending settlement / realization and are substantially overdue as on 30 September 2026. The management of the Company, based on its internal assessment, external legal opinions and certain interim favorable regulatory orders, is of the view that the aforesaid balances are fully recoverable and accordingly, no provision for impairment is required to be recognised in respect of such balances as on 30 September 2026. Our conclusion is not modified in respect of these matters.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration Number: 001076N/N500013





Dhiraj Kumar
Partner
Membership Number: 060466
UDIN: 26060466AFHXUQ3097

Place: Kolkata
Date: 12 November 2026

Techno Electric & Engineering Company Limited
CIN: L40108HR2005PLC142826
Corporate Office: "Park Plaza" 71, Park Street, Kolkata - 700 016
Email: desk.investors@techno.co.in
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Phone No.: 033 4051 3000, Fax No.: 033 4051 3326

Statement of Unaudited Standalone Financial Results for the quarter and six month period ended 30 September 2026

Statement of Profit and loss

(Amount in ₹ millions)

Sl. No.	Particulars	Quarter ended			Six month period ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a	Revenue from Operations	10,968.17	6,416.41	8,386.15	17,384.58	13,523.29	32,524.77
b	Other Income	434.29	411.96	474.45	846.25	1,053.18	1,982.67
	Total Income [1(a) + 1(b)]	**11,402.46**	**6,828.37**	**8,860.60**	**18,230.83**	**14,576.47**	**34,507.44**
2	**Expenses**						
a	Cost of materials consumed	8,954.08	5,020.60	6,740.16	13,974.68	10,666.32	26,092.60
b	Employee benefits expense	247.79	228.38	211.25	476.17	400.26	857.29
c	Finance costs	118.93	66.39	163.70	185.32	285.43	465.48
d	Depreciation and amortisation expense	20.50	21.73	23.22	42.23	42.83	85.83
e	Other expenses	290.86	276.80	280.31	567.66	512.08	1,099.44
	Total Expenses [2(a) to 2(e)]	**9,632.16**	**5,613.90**	**7,418.64**	**15,246.06**	**11,906.92**	**28,600.64**
3	**Profit before tax (1 - 2)**	**1,770.30**	**1,214.47**	**1,441.96**	**2,984.77**	***2,669.55***	***5,906.80***
4	**Tax expenses**						
a	Current tax	373.19	245.03	337.95	618.22	515.56	1,248.68
b	Tax pertaining to earlier years	(0.27)	3.31	0.30	3.04	0.30	(29.81)
c	Deferred tax charge/(credit)	36.80	4.58	(130.27)	41.38	(61.84)	(479.77)
	Total tax expenses [4(a) to 4(c)]	**409.72**	**252.92**	**207.98**	**662.64**	**454.02**	**739.10**
5	**Total profit for the period / year from continuing operations (3 - 4)**	**1,360.58**	**961.55**	**1,233.98**	**2,322.13**	**2,215.53**	**5,167.70**
6	**Discontinued operations (refer note 7)**						
a	Profit/(Loss) from discontinued operations	-	-	-	-	336.31	336.31
b	*Less: Tax expense of discontinued operations*	-	-	-	-	84.64	84.64
	Total Profit/ (Loss) for the period / year from discontinued operations (after tax) [6(a)-6(b)]	-	-	-	-	**251.67**	**251.67**
7	**Profit after tax (5 + 6)**	**1,360.58**	**961.55**	**1,233.98**	**2,322.13**	**2,467.20**	**5,419.37**
8	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss						
a	Profit/(loss) on investment in equity instruments through OCI	-	-	-	-	-	-
b	Income tax effect on above	-	-	-	-	-	-
c	Remeasurements of defined benefit plans	(0.15)	(0.15)	(0.66)	(0.30)	(1.32)	(0.59)
d	Income tax effect on above	0.03	0.04	0.16	0.07	0.35	0.17
	Total other comprehensive income [8(a + b + c +d)]	**(0.12)**	**(0.11)**	**(0.50)**	**(0.23)**	**(0.97)**	**(0.42)**
9	**Total comprehensive income for the period/year (7 + 8)**	**1,360.46**	**961.44**	**1,233.48**	**2,321.90**	**2,466.23**	**5,418.95**
10	Paid-up equity share capital (face value ₹ 2)	**232.60**	**232.60**	**232.60**	**232.60**	**232.60**	**232.60**
11	Other Equity (excluding revaluation reserve)						*41,809.25*
12	**Earning per share (face value of ₹ 2 each)** not annualised except for 31 March 2026						
	Earning per equity share for continuing operations Basic and Diluted (₹)	11.70	8.27	10.61	19.97	19.05	44.44
	Earning per equity share for discontinued operations Basic and Diluted (₹)	-	-	-	-	2.16	2.16
	Earning per equity share for continuing and discontinued operations Basic and Diluted (₹)	11.70	8.27	10.61	19.97	21.21	46.60

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

TECHNO ELECTRIC & ENGG. CO. LTD.

Statement of Unaudited Consolidated Financial Results for the quarter and six month period ended 30 September 2026

Statement of Profit and loss

(Amount in ₹ millions)

Sl. No.	Particulars	Quarter ended			Six month period ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
a	Revenue from Operations	11,078.68	6,303.41	8,434.25	17,382.09	13,693.99	32,516.33
b	Other Income	285.06	290.60	375.01	575.66	858.14	1,495.37
	Total Income [1(a) + 1(b)]	**11,363.74**	**6,594.01**	**8,809.26**	**17,957.75**	**14,552.13**	**34,011.70**
2	**Expenses**						
a	Cost of materials consumed	8,604.09	4,668.99	6,791.96	13,273.08	10,666.32	25,590.08
b	*Employee benefit expense*	304.07	283.20	240.62	587.27	453.51	1,000.32
c	Finance costs	56.73	38.24	67.87	94.97	93.10	192.68
d	Depreciation and amortisation expense	63.23	63.06	24.12	126.29	44.64	169.64
e	Other expenses	357.18	355.82	288.97	713.00	537.54	1,307.50
	Total expenses [2(a) to 2(e)]	**9,385.30**	**5,409.31**	**7,413.54**	**14,794.61**	**11,795.11**	**28,260.22**
3	**Profit before tax (1 - 2)**	**1,978.44**	**1,184.70**	**1,395.72**	**3,163.14**	**2,757.02**	**5,751.48**
4	**Tax Expenses**						
a	Current tax	383.00	255.58	344.01	638.58	521.62	1,269.55
b	Tax pertaining to earlier years	(0.27)	3.31	0.30	3.04	0.30	(29.81)
c	Deferred tax charge/(credit)	11.62	(7.47)	11.58	4.15	85.74	24.76
	Total tax expenses [4(a) to 4(c)]	**394.35**	**251.42**	**355.89**	**645.77**	**607.66**	**1,264.50**
5	**Total profit for the period / year from continuing operations (3 - 4)**	**1,584.09**	**933.28**	**1,039.83**	**2,517.37**	**2,149.36**	**4,486.98**
6	**Discontinued operations (refer note 7)**						
a	Profit/(Loss) from discontinued operations	-	-	-	-	336.31	336.31
b	Less: Tax expense of discontinued operations	-	-	-	-	84.64	84.64
	Total profit/ (loss) for the period / year from discontinued operations (after tax) [6(a)-6(b)]	-	-	-	-	**251.67**	**251.67**
7	**Profit after tax (5 + 6)**	**1,584.09**	**933.28**	**1,039.83**	**2,517.37**	**2,401.03**	**4,738.65**
8	**Other Comprehensive Income (OCI)**						
	Items that will not be reclassified to profit or loss						
a	Profit/(loss) on investment in equity instruments through OCI	-	-	-	-	-	-
b	Income tax effect on above	-	-	-	-	-	-
c	Remeasurements of defined benefit plans	(0.26)	(0.15)	(0.67)	(0.41)	(1.34)	(0.70)
d	Income tax effect on above	0.07	0.04	0.17	0.11	0.36	0.20
	Items that will be reclassified subsequently to profit or loss						
e	Exchange differences on translation foreign operations	74.37	(3.05)	168.97	71.32	178.10	481.27
	Total other comprehensive income [8(a + b + c +d + e)]	**74.18**	**(3.16)**	**168.47**	**71.02**	**177.12**	**480.77**
9	**Total comprehensive income for the period/year (7 + 8)**	**1,658.27**	**930.12**	**1,208.30**	**2,588.39**	**2,578.15**	**5,219.42**
10	**Profit /(Loss) for the period attributable to:**						
a	*Owners of the Company*	1,584.10	933.29	1,039.83	2,517.39	2,401.03	4,738.67
b	Non - controlling interest (*)	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.02)
11	**Other comprehensive income for the period/ year attributable to:**						
a	Owners of the Company	74.18	(3.16)	168.47	71.02	177.12	480.77
b	Non - controlling interest	-	-	-	-	-	-
12	**Total comprehensive income for the period/ year attributable to:**						
a	Owners of the Company	1,658.28	930.13	1,208.30	2,588.41	2,578.15	5,219.44
b	Non - controlling interest (*)	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.02)
13	**Total Comprehensive Income for the period/ year attributable to owners arising from:**						
a	Continuing operations	1,658.28	930.13	1,208.30	2,588.41	2,326.48	4,967.77
b	Discontinued operations (refer note 7)	-	-	-	-	251.67	251.67
14	Paid-up equity share capital (face value ₹ 2 each)	232.60	232.60	232.60	232.60	232.60	232.60
15	Other Equity (excluding revaluation reserve)						41,335.95
16	**Earning per share of ₹ each (not annualised except for 31 March 2025 and 31 March 2026)**						
	Earning per equity share for continuing operations Basic and Diluted (₹)	13.62	8.02	8.94	21.65	18.48	38.58
	Earning per equity share for discontinued operations Basic and Diluted (₹)	-	-	-	-	2.16	2.16
	Earning per equity share for continuing and discontinued operations Basic and Diluted (₹)	13.62	8.02	8.94	21.65	20.64	40.74

(*) Certain amounts that are required to be presented and do not appear due to rounding off are expressed as "0.00".

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

TECHNO ELECTRIC & ENGG. CO. LTD. ★

Statement of Assets and Liabilities

(Amount in ₹ millions)

Particulars	Standalone		Consolidated	
	As at 30 September 2026	As at 31 March 2026	As at 30 September 2026	As at 31 March 2026
	Unaudited	Audited	Unaudited	Audited
Assets				
(1) Non - current assets				
(a) Property, plant and equipment	288.43	372.84	4,550.99	4,580.63
(b) Capital work-in-progress	324.59	90.65	1,651.61	719.18
(c) Right-of-use-asset	203.99	205.46	512.06	515.34
(d) Financial assets				
(i) Investments in subsidiaries	12,753.60	12,588.13	-	-
(ii) Investments	250.88	575.53	250.88	575.53
(iii) Loans	-	260.76	-	-
(iv) Other financial assets	111.79	138.07	157.19	167.57
(e) Non current tax assets (Net)	11.58	11.58	59.88	55.35
(f) Deferred tax assets	-	-	251.34	171.30
(g) Other non current assets	10.15	8.84	122.64	71.54
Total non-current assets	**13,955.01**	**14,251.86**	**7,556.59**	**6,856.44**
(2) Current assets				
(a) Financial assets				
(i) Investments	14,734.42	15,740.34	20,580.01	22,006.79
(ii) Trade receivables	11,631.38	12,392.69	11,475.51	12,170.73
(iii) Cash and cash equivalents	1,165.54	502.46	1,204.18	533.12
(iv) Bank balances other than cash and cash equivalents	1,426.32	769.96	1,452.47	770.07
(v) Loans	2,409.54	-	-	-
(vi) Other financial assets	304.58	301.30	371.29	301.65
(b) Other current assets	19,825.40	16,231.45	20,057.26	16,746.18
Total current assets	**51,497.18**	**45,938.20**	**55,140.72**	**52,528.54**
Total assets	**65,452.19**	**60,190.06**	**62,697.31**	**59,384.98**
Equity and liabilities				
Equity				
(a) Equity share capital	232.60	232.60	232.60	232.60
(b) Other equity	43,317.05	41,809.25	43,110.24	41,335.95
Equity attributable to owners of the Holding Company	**43,549.65**	**42,041.85**	**43,342.84**	**41,568.55**
Non-controlling interest	-	-	0.20	0.22
Total equity	**43,549.65**	**42,041.85**	**43,343.04**	**41,568.77**
Liabilities				
(1) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	9.39	11.42	9.40	11.42
(ii) Other financial liabilities	2,000.00	2,000.00	-	-
(b) Provisions	43.08	60.94	45.11	63.83
(c) Deferred tax liabilities (net)	410.70	369.40	990.98	911.32
(d) Other non-current liabilities	4,672.40	3,895.05	4,682.89	3,905.53
Total non-current liabilities	**7,135.57**	**6,336.81**	**5,728.38**	**4,892.10**
(2) Current liabilities				
(a) Financial liabilities				
(i) Borrowings	20.94	199.90	540.09	713.51
(ii) Trade payables				
(a) total outstanding dues of micro enterprise and small enterprises	202.58	403.83	202.58	403.83
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	11,702.51	10,957.79	11,744.16	11,490.72
(iii) Other financial liabilities	2,746.77	70.48	998.62	95.21
(b) Other current liabilities	36.69	49.04	72.23	83.20
(c) Provisions	8.68	5.27	13.14	9.73
(d) Current tax liabilities (net)	48.80	125.09	55.07	127.91
Total current liabilities	**14,766.97**	**11,811.40**	**13,625.89**	**12,924.11**
Total liabilities	**21,902.54**	**18,148.21**	**19,354.27**	**17,816.21**
Total equity and liabilities	**65,452.19**	**60,190.06**	**62,697.31**	**59,384.98**

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Gupta

Statement of Cash Flows for the six month period ended 30 September 2026

(Amount in ₹ millions)

Particulars	Standalone		Consolidated	
	As at 30 September 2026	As at 30 September 2025	As at 30 September 2026	As at 30 September 2025
	Unaudited	Unaudited	Unaudited	Unaudited
A Cash flows from operating activities				
Profit before tax from continuing operations	**2,984.77**	**2,669.55**	**3,163.14**	**2,757.02**
Profit before tax from discontinued operations	**-**	**336.31**	**-**	**336.31**
Add:				
Depreciation and amortisation expenses	42.23	42.83	126.29	44.64
Finance cost	185.32	285.43	94.97	93.10
Interest income	(158.48)	(249.98)	(27.36)	(43.11)
Unwinding of interest on financial instruments carried at amortised cost	(165.48)	-	-	-
Profit on assets sale / written off	(35.48)	(0.42)	(35.48)	(0.42)
Profit on sale of current investments	(87.20)	(49.37)	(87.20)	(49.37)
Net gain/(loss) on foreign currency transactions and translation (net)	-	-	71.02	178.10
Dividend Income	(410.57)	(333.88)	(410.57)	(333.88)
Foreign exchange gain/ (loss) (net)	1.93	32.55	1.93	32.55
Net (gain)/loss on remeasurement of investments measured at fair value through profit and loss	(68.04)	31.14	75.67	31.14
Cash flow before changes in operating assets and liabilities	**2,289.00**	**2,764.16**	**2,972.41**	**3,046.08**
Adjustments for changes in operating assets and liabilities:				
(Increase) / decrease in assets:				
Trade receivables	761.31	(4,589.09)	695.22	(1,013.95)
Other financial assets	(2.84)	107.89	(59.27)	(97.90)
Other assets	(4,345.01)	49.00	(3,362.18)	(4,619.82)
Increase / (decrease) in liabilities:				
Trade payables	541.54	316.91	50.65	303.05
Other financial liabilities	2,627.19	175.29	77.72	(34.67)
Provisions	(14.45)	(4.62)	(15.31)	(3.21)
Other liabilities	765.00	1,155.73	766.39	1,459.18
Cash generated from/ (used in) operating activities	**2,621.74**	**(24.73)**	**1,125.63**	**(961.24)**
Less: Income tax paid (net of refunds)	(698.57)	(754.62)	(648.76)	(784.60)
Net cash generated from/ (used in) operating activities (A)	**1,923.17**	**(779.35)**	**476.87**	**(1,745.84)**
B Cash flows from investing activities				
Acquisition of property, plant and equipment and movement of capital creditors, capital work - in - progress	(252.81)	(80.75)	(1,092.16)	(324.14)
Proceeds from sale of property, plant and equipment	98.00	1.50	98.00	1.50
Investment in bank deposit having original maturity of more than three months (net)	123.35	(426.70)	97.30	(448.42)
Investments in subsidiaries	-	(2,500.96)	-	-
Investment others	1,411.53	4,465.30	1,664.23	3,084.85
Profit on sale of current investments	87.20	-	87.20	49.37
Loans granted to subsidiaries	(2,125.65)	(311.39)	-	
Loans refunded from subsidiaries/bodies corporate	23.11	179.37	-	40.00
Dividend income	410.57	333.88	410.57	333.88
Interest income received	39.04	21.70	13.55	21.70
Net cash generated from/ (used in) investing activities (B)	**(185.66)**	**1,681.95**	**1,278.69**	**2,758.74**
C Cash flows from financing activities				
Dividend paid	(814.10)	(1,046.70)	(814.10)	(1,046.70)
Proceeds / (repayment) from short term borrowings	(180.99)	336.11	(175.44)	221.34
Other finance charges paid	(79.34)	(89.48)	(94.97)	(93.10)
Transfer to earmarked account	-	1.39	-	(1.12)
Net cash generated from / (used in) financing activities (C)	**(1,074.43)**	**(798.68)**	**(1,084.51)**	**(919.58)**
D Net increase/ (decrease) in cash and cash equivalents [A+B+C]	**663.08**	**103.92**	**671.05**	**93.32**
Cash and cash equivalents at beginning of the year	502.46	283.87	533.12	323.26
Cash and cash equivalents at end of the period	**1,165.54**	**387.79**	**1,204.17**	**416.58**
Break-up of cash and cash equivalents				
Cash on hand	3.92	2.97	22.32	2.97
Balances with banks	1,161.62	384.82	1,181.85	413.61
Cash and cash equivalents at end of the period	**1,165.54**	**387.79**	**1,204.17**	**416.58**

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Notes to the standalone and consolidated financial results

1 These financial results, which are the responsibility of the Company's management have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rule, 2015 (as amended), as prescribed under Section 133 of the Companies Act 2013 ("the Act") and other accounting principles generally accepted in India, and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations 2015, ('SEBI LODR Regulations').

2 The financial results for the quarter and six month period ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Driectors of the Company at their respective meetings held on 12 November 2026.

3 As per Ind AS 108 "Operating Segment", based on the quantitative and qualitative threshold, the management has not reported any segment for the six month period ended 30 September 2026.

4 During the previous years, the Company has executed and completed a project for Bengal Energy Limited (BEL) for a contract value of ₹ 1,550 millions. This project was completed in the year 2012 and was handed over to BEL as per the terms of the contract and is presently being used by them in their normal course of business. Total receivable outstanding as on 30 September 2026 pertaining to this project is ₹ 118.26 millions which is under arbitration proceedings. A new arbitrator was appointed by the Hon'ble High Court in October 2022. The processes relating to filing of 'Statement of Claims' and cross examination of witnesses, has been completed by both parties and arguments had commenced from 23 February 2026. The Company's arguments are complete, while BEL's counterclaim submissions are ongoing, with the next hearing scheduled on 14 November 2026. The Company is expected to seek an extension from the Hon'ble High Court before the arbitration tenure expires on 10 December 2026. The management, based on the legal assessment, believes that the aforesaid receivables are fully recoverable.

5 The Company was executing a project in Afghanistan till 15 August 2021 which has now been terminated for reasons attributable to Da Afghanistan Brishna Sherkat (DABS) due to change in political scenario in Afghanistan. As on 30 September 2026, total receivables from the project are ₹ 589.82 millions (including retention) included under trade receivables and other financial assets. DABS has confirmed that all outstanding payment as on 15 August 2021 for the goods supplied and services rendered prior and until this date will be paid by Asian Development Bank (ADB). ADB has hired the services of United Nations Office for Project Services (UNOPS) to approve the bills for payment after receipt of duly processed bill from DABS. On 19 December 2024, the Company had submitted an acknowledgement of, 'Verification and claim eligibility process' (VCEP), under which the verification of claim invoices and expenditure for works, goods and services performed and/or delivered is completed. During the year, the Company has received certain payments amounting to ₹ 20.68 millions and the management is confident of receiving outstanding balance in the due course as the outstanding invoices have been approved by the concerned authorities.

6 Renewable Energy Certificates (RECs) are a mechanism for incentivising producers of electricity from renewable energy sources. The relevant regulations have been put in place by the Central Electricity Regulatory Commission (CERC). Since the Company is in the business of generating renewable energy, it is eligible to receive RECs which can be sold in CERC approved power exchanges. The Company had 354,400 unsold RECs as at 31 March 2017, which were sold subsequently. Effective April 2017, as per the order of CERC, the floor price of REC was reduced from ₹ 1,500 per unit to ₹ 1,000 per unit. Applying the revised price retrospectively to RECs generated prior to April 2017 was challenged by the Company before the Hon'ble Supreme Court and based on its directions, the differential floor rate of ₹ 500 per unit was deposited by the buyer with CERC until further notice.Total receivable outstanding as on 30 September 2026 is ₹ 177.20 millions included under other financial assets towards differential rate of renewal energy certificates. The management is closely monitoring the status of the same and believes that since the amount has already been deposited with CERC by the buyers, there is no risk of default from the customers and thus based on the above facts as well as legal opinion obtained, management believes that the Company has high chances of succeeding on the matter and the aforesaid receivables are fully recoverable.

7 During the previous year, the Company has recognised profit from discontinued operation amounting to ₹ 336.31 millions towards Late Payment Surcharge (LPS) from sale of energy.

8 Figures for the previous period have been regrouped/ reclassified wherever necessary to confirm to current period's classification. The impact of such regroup/ reclassification is not material to the financial results.

For and on behalf of the Board of Directors

P. P. Gupta
Managing Director

Place: Kolkata
Date: 12 November 2026

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