

PTC ENERGY LIMITED

Regd. office: 2nd Floor, NBCC Tower, 15 Bhikaji Cama Place, New Delhi-110066
CIN U40106DL2008PLC181648

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024

(in Rs. Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec. 31, 2024	Sept 30, 2024	Dec. 31, 2023	Dec. 31, 2024	Dec. 31, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	3,534.72	12,615.64	4,364.48	24,393.22	26,671.62	32,248.95
	b) Other Income	471.37	273.23	432.70	1,100.94	1,018.45	1,286.57
	Total Income (a) + (b)	4,006.09	12,888.87	4,797.18	25,494.16	27,690.07	33,535.52
2	Expenses						
	a) Direct expenses	1,236.05	1,158.90	1,142.47	3,582.20	3,408.59	4,546.27
	b) Employee benefits expense	90.35	70.11	70.22	231.35	273.83	379.69
	c) Finance costs	2,809.26	2,895.17	3,235.95	8,588.51	10,022.49	13,033.02
	d) Depreciation and amortisation expense	2,301.05	2,301.29	2,301.09	6,878.90	6,879.51	9,131.59
	e) Other expenses	224.69	211.64	210.28	660.20	590.68	828.17
	Total Expenses (a+b+c+d+e)	6,661.40	6,637.11	6,960.01	19,941.16	21,175.10	27,918.74
3	(Loss) / Profit before tax (1-2)	(2,655.31)	6,251.76	(2,162.83)	5,553.00	6,514.97	5,616.78
4	Tax expense						
	- Deferred tax (credit)/expense	(662.73)	1,578.69	(538.74)	1,413.72	1,656.70	1,437.32
5	(Loss) / Profit for the period/year (3-4)	(1,992.58)	4,673.07	(1,624.09)	4,139.28	4,858.27	4,179.46
6	Other Comprehensive Income/(Loss)						
	Items that will not be reclassified as profit or loss						
a.	- Re-measurements of the net defined benefit liability	(2.01)	(2.01)	(4.48)	(6.03)	(13.43)	(8.04)
b.	- Income tax effect on above	0.51	0.50	1.13	1.52	3.38	2.02
	Other Comprehensive (Loss) / Income for the period/year (a+b)	(1.50)	(1.51)	(3.35)	(4.51)	(10.05)	(6.02)
7	Total Comprehensive (Loss) / Income for the period/year (5+6)	(1,994.08)	4,671.56	(1,627.44)	4,134.77	4,848.22	4,173.44
8	Paid up Equity Share Capital Rs. 10/- each	65,411.75	65,411.75	65,411.75	65,411.75	65,411.75	65,411.75
9	Earning per share (EPS) of face value Rs. 10/- each (not annualised)	(0.31)	0.72	(0.25)	0.63	0.74	0.64
	- Basic and Diluted						

Notes:

- The accompanying consolidated financial results relate to the Parent, 'PTC Energy Limited' and its Associate Company, 'R. S. India Global Energy Limited' (together referred to as 'the Group'). The Parent is the Subsidiary Company of 'PTC India Limited' (the 'PTC'), and as PTC is a listed Company and is reporting its quarterly financial results, therefore, it requires the financial results of the Group for the purpose of consolidation of the same in its financial results, as per the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Accordingly, the Parent has presented these financial results for the quarter and nine months ended December 31, 2024, for the limited purpose of their consolidation in the financial results of PTC, as considered appropriate.
- These financial results have been reviewed and approved by the Board of Directors in their meeting held on 07 February, 2025. The Statutory Auditors have carried out a limited review of these financial results.
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments thereof.
- The Parent Company in earlier years 2008-09 and 2009-10, had made an investment in 48% of total equity of a Company 'R.S. India Global Energy Limited (RSIGEL)' of Rs. 2,340.25 lakhs and the said Company became an Associate of the Parent Company. Considering non conduct of any business and non-availability of any financial information since 2014, the said investment had been considered fully impaired and accordingly fully provided since 2014-15. During the current quarter on 26th December, 2024, the entire stake in RSIGEL has been sold to PTC India Limited at a consideration of Re. 1/- (Rupee One only), which in view of the management of the Parent Company is appropriate considering the said company's non conduct of business and having no realizable assets. Accordingly, RSIGEL ceased to be an Associate of Parent Company w.e.f. 26th December 2024. As the Parent Company had fully impaired the value of its investment in the said Associate Company in the earlier periods, there is no impact of the same on the consolidated financial results for the current/earlier period/s.
- The Company is engaged in generation and selling of the power / electricity, and has no other business / segments and has no overseas operations/units and as such there is no reportable segment as per Indian Accounting Standard (Ind AS-108) dealing with the operating segments.
- Previous quarter's/period's/year's figure have been regrouped/reclassified wherever necessary to correspond with the current period's classification/disclosure.



Place : New Delhi
Dated: 07.02.2025

BY ORDER OF THE BOARD

(HARISH SARAN)
MANAGING DIRECTOR
DIN: 07670865