KUMAR SANJAY & CO
Chartered Accountants

Review report to
SOUTH BIHAR POWER DISTRIBUTION COMPANY LIMITED

We have reviewed the accompanying statement of unaudited financial results of **SOUTH BIHAR POWER DISTRIBUTION COMPANY LIMITED** [Subsidiary of Bihar State Power (Holding) Company Limited] for the quarter ended 30th June, 2026. This statement is the responsibility of the Company's Management and has been approved by the same. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatements. A review is initiated primarily to inquire of company personnel and analytical procedure applied to financial data and thus provides less assurance an Audit. We have not performed an audit and accordingly, we don't express an Audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompany statements of Unaudited Financial Results prepared in accordance with applicable accounting standards and other recognised practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements.

For **Kumar Sanjay& Co.**
Chartered Accountants
Firm Reg No :- 113362W

CA Binod Kumar
Partner
Membership No.: 417916
UDIN – 26417916QVUWKN5015

Place : Patna
Dated : 21.08.2026

KUMAR SANJAY & CO. FRN:113362W PATNA Chartered Accountants

607, 6th Floor, Jagat Trade Centre, Fraser Road, Patna - 800001
E-mail : kscoca607@gmail.com, binodkumar99@gmail.com 9852058954, 9472130500

Format For Discoms Quarterly Report For FY 2023-24 on wards

State:	BIHAR
Discom:	SOUTH BIHAR POWER DISTRIBUTION CO. LTD.
Current Year (CY)	2026-27
Previous Year (PY)	2025-26

Profit & Loss

(₹ in Crore)

Table 1: Revenue Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Revenue from Operations (A = A1+A2+A3+A4+A5+A6)	2,283.97	2,334.09	-	-	-	-	-	-	2,283.97	2,334.09
A1: Revenue from Sale of Power	*1,133.70*	*1,366.91*							1,133.70	1,366.91
A2: Fixed Charges/Recovery from theft etc.	*838.73*	*747.62*							838.73	747.62
A3: Revenue from Distribution Franchisee	*0.00*	*0.00*							-	-
A4: Revenue from Inter-state sale and Trading	*265.24*	*203.45*							265.24	203.45
A5: Revenue from Open Access and Wheeling	*0.00*	*0.00*							-	-
A6: Any other Operating Revenue	*46.29*	*16.11*							46.29	16.11
Revenue - Subsidies and Grants (B = B1+B2+B3)	2,871.06	1,679.22	0.00	0.00	0.00	0.00	0.00	0.00	2,871.06	1,679.22
B1: Tariff Subsidy Booked	*2,871.06*	*1,679.22*							2,871.06	1,679.22
B2: Revenue Grant under UDAY	*0.00*	*0.00*							-	-
B3: Other Subsidies and Grants	*0.00*	*0.00*							-	-
Other Income (C = C1+C2+C3)	282.98	259.19	0.00	0.00	0.00	0.00	0.00	0.00	282.98	259.19
*C1: Income booked against deferred revenue**	*119.49*	*109.48*							119.49	109.48
C2: Misc Non-tariff income from consumers (including DPS)	*74.31*	*96.71*							74.31	96.71
C3: Other Non-operating income	*89.18*	*52.99*							89.18	52.99
Total Revenue on subsidy booked basis (D = A + B + C)	5,438.00	4,272.49	0.00	0.00	0.00	0.00	0.00	0.00	5,438.00	4,272.49
Tariff Subsidy Received (E)	2,956.00	2,164.50							2,956.00	2,164.50
Total Revenue on subsidy received basis (F = D - B1 + E)	5,522.94	4,757.77	-	-	-	-	-	-	5,522.94	4,757.77
Whether State Government has made advance payment of subsidy for the quarter(Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		

For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
FRN: 113362W

C A BINOD KUMAR
PARTNER
M. No.- 417916

Md. Zishan Ansari
Accounts Officer (A/c Compilation)
SBPDCL, Patna

(Gajendra Sharma)
Sr. Manager (A/c & Budget)
SBPDCL

KUMAR SANJAY & CO. FRN: 113362W PATNA Chartered Accountants

Pradip Maji
Chief Financial Officer
SBPDCL, Patna

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Table 2: Expenditure Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Cost of Power (G = G1 + G2+ G3)	4,976.82	4,010.82	-	-	-	-	-	-	4,976.82	4,010.82
G1: Generation Cost (Only for GEDCOS)	-	-	-	-	-	-			-	-
G2: Purchase of Power	*4,334.02*	*3,477.17*							4,334.02	3,477.17
G3: Transmission Charges	*642.80*	*533.65*							642.80	533.65
O&M Expenses (H = H1 + H2 + H3 + H4 + H5 + H6 + H7)	**887.72**	**807.29**	-	-	-	-	-	-	**887.72**	**807.29**
H1: Repairs & Maintenance	*99.76*	*86.73*							99.76	86.73
H2: Employee Cost	*190.33*	*171.88*							190.33	171.88
H3: Admn & General Expenses	*157.36*	*118.25*							157.36	118.25
H4: Depreciation	*244.14*	*224.20*							244.14	224.20
H5: Total Interest Cost	*187.62*	*201.14*							187.62	201.14
H6: Other expenses	*8.49*	*5.08*							8.49	5.08
H7: Exceptional Items	*0.00*	*0.00*							-	-
Total Expenses (I = G + H)	**5,864.53**	**4,818.11**	-	-	-	-	-	-	**5,864.53**	**4,818.11**
Profit before tax (J = D - I)	**(426.53)**	**(545.62)**	-	-	-	-	-	-	**(426.53)**	**(545.62)**
K1: Income Tax	-	-	-	-	-	-	-	-	-	-
K2: Deferred Tax	-	-	-	-	-	-	-	-	-	-
Profit after tax (L = J - K1 - K2)	**(426.53)**	**(545.62)**	-	-	-	-	-	-	**(426.53)**	**(545.62)**

Md. Zia Ansari
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SBPDCL, Patna

(Gajendra Sharma)
Sr. Manager (A/c & Budget)
SBPDCL

Pradip Maji
Chief Financial Officer
SBPDCL, Patna

For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
FRN: 113362W
C A BINOD KUMAR
PARTNER
M. No.- 417916
KUMAR SANJAY & CO. FRN 113362W PATNA Chartered Accountants

Format For Discoms Quarterly Report For FY 2023-24 on wards

Balance Sheet

(₹ in Crore)

Table 3: Total Assets	2026-27 As on 30th June	2025-26 As on 30th June	2026-27 As on 30th Sep	2025-26 As on 30th Sep	2026-27 As on 31st Dec	2025-26 As on 31st Dec	2026-27 As on 31st Mar	2025-26 As on 31st Mar
M1: Net Tangible Assets & CWIP	20316.20	19081.34						
M2: Other Non-Current Assets	704.66	714.80						
M3: Net Trade Receivables	**8612.57**	**8376.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
M3a: Gross Trade Receivable Govt. Dept.								
M3b: Gross Trade Receivable Other-than Govt. De	10656.36	10419.94						
M3c:Provision for bad debts	2043.79	2043.79						
M4: Subsidy Receivable	0.00	0.00						
M5: Other Current Assets	2595.52	2436.80						
Total Assets (M = M1 + M2 + M3 + M4 + M5)	**32228.96**	**30609.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Table 4: Total Equity and Liabilities								
N1: Share Capital & General Reserves	16965.57	15815.71						
N2: Accumulated Surplus/ (Deficit) as per Balance Sheet	*(12,002.75)*	*(12,154.02)*						
N3: Government Grants for Capital Assets	6361.85	6339.28						
N4: Non-current liabilities	3457.30	3531.78						
N5: Capex Borrowings	**3466.44**	**3804.10**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
N6a: Long Term Loans - State Govt	*188.47*	*197.48*						
N6b: Long Term Loans - Banks & FIs	*3277.98*	*3606.62*						
N6c: Short Term/ Medium Term - State Govt	*0.00*	*0.00*						
N6d: Short Term/ Medium Term - Banks & FIs	*0.00*	*0.00*						
N6: Non-Capex Borrowings	**3641.47**	**3300.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
N7a: Short Term Borrowings/ from Banks/ FIs	*295.00*	*300.00*						
N7b: Cash Credit/ OD from Banks/ Fis	*3346.47*	*3000.79*						
N8: Payables for Purchase of Power	5879.21	5154.29						
N9: Other Current Liabilities	4459.86	4817.15						
Total Equity and Liabilities (N = N1 + N2 + N3 + N4 + N5 + N6 + N7 + N8 + N9)	**32228.96**	**30609.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

KUMAR SANJAY & CO. Chartered Accountants FRN: 113362W PATNA

For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
FRN: 113362W

C A BINOD KUMAR
PARTNER
M. No.- 417916

Md. Zishan Ansari
Accounts Officer (A/c Compilation)
SBPDCL, Patna

(Gajendra Sharma)
Sr. Ma... (et)
SBPDCL

Pradip Maji
Chief Financial Officer
SBPDCL, Patna

Format For Discoms Quarterly Report For FY 2023-24 on wards

Table 5: Technical Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
O1: Total Installed Capacity (MW) (Quarter Ended) (Only for GEDCOs)	-	-	-	-	-	-	-	-		
O1a: Hydel										
O1b: Thermal										
O1c: Gas										
O1d: Others										
O2: Total Generation (MU)(Only for GEDCOs)	-	-	-	-	-	-	-	-	-	-
O2a: Hydel									-	-
O2b: Thermal									-	-
O2c: Gas									-	-
O2d: Others									-	-
O3: Total Auxiliary Consumption (MU) (Quarter Ended)									-	-
O4 : Gross Power Purchase (MU) (Quarter Ended)	8,437.40	7,615.64	-	-	-	-	-	-	8,437.40	7,615.64
Gross Input Energy (MU) (O5 = O2 - O3 + O4)	**8,437.40**	**7,615.64**	-	-	-	-	-	-	8,437.40	7,615.64
O6: Transmission Losses (MU)(Interstate & Intrastate)	536.30	527.74							536.30	527.74
O7: Gross Energy sold (MU)	**7,319.95**	**4,896.78**	-	-	-	-	-	-	**7,319.95**	**4,896.78**
O7a: Energy Sold to own consumers	6,517.95	4,215.29	-	-	-	-	-	-	6,517.95	4,215.29
O7b: Bulk Sale to Distribution Franchisee	-	-	-	-	-	-	-	-	-	-
O7c: Interstate Sale/ Energy Traded/Net UI Export	802.00	681.48	-	-	-	-	-	-	802.00	681.48
Net Input Energy (MU) (O8 = O5 - O6 - O7c)	**7,099.10**	**6,406.42**	-	-	-	-	-	-	**7,099.10**	**6,406.42**
Net Energy Sold (MU) (O9 = O7 - O7c)	**6,517.95**	**4,215.29**	-	-	-	-	-	-	**6,517.95**	**4,215.29**
Revenue Billed including subsidy booked (O10 = A1 + A2 + A3 + B1)	**4,843.50**	**3,793.75**	-	-	-	-	-	-	**4,843.50**	**3,793.75**
O11: Opening Gross Trade Receivables (including any adjustments)	10058.65	10256.38							10058.65	10256.38
O12: Adjusted Gross Closing Trade Receivables	10664.94	10480.94							10664.94	10480.94
Revenue Collected including subsidy received (O13 = A1 + A2 + A3 + E + O11 - O12)	**4,322.14**	**4,054.47**	-	-	-	-	-	-	**4,322.14**	**4,054.47**
Billing Efficiency (%) (O14 = O9/O8*100)	**91.81**	**65.80**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**91.81**	**65.80**
Collection Efficiency (%) (O15 = O13/O10*100)	**89.24**	**106.87**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**89.24**	**106.87**
Energy Realised (MU) (O15a = O15*O9)	**5,816**	**4,505**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**5,816**	**4,505**
AT&C Loss (%) (O16 = 100 - O14*O15/100)	**18.07**	**29.68**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**#DIV/0!**	**18.07**	**29.68**

Md. Zishan Ansari
Accounts Officer (A/c Compilation)
SBPDCL, Patna

(Gajendra Sharma)
Sr. Manager (A/c & Budget)
SBPDCL

Pradip Maji
Chief Financial Officer
SBPDCL, Patna

For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
FRN: 113362W
C A BINOD KUMAR
PARTNER
M. No.- 417916

Format For Discoms Quarterly Report For FY 2023-24 on wards

Table 6: Key Parameters	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
ACS (Rs./kWh) (P1 = I*10/O5)	6.95	6.33	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.95	6.33
ARR on Subsidy Booked Basis (Rs./kWh) (P2 = D*10/O5)	6.45	5.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.45	5.61
Gap on Subsidy Booked Basis (Rs./kWh) (P3 = P1 - P2)	0.51	0.72	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.51	0.72
ARR on Subsidy Received Basis (Rs./kWh) (P4 = F*10/O5)	6.55	6.25	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.55	6.25
Gap on Subsidy Received Basis (Rs./kWh) (P5 = P1 - P4)	0.40	0.08	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.40	0.08
ARR on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs/kWh) (Rs./kWh) (P6 = (F-B-C1)*10/O5)	6.40	6.10	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6.40	6.10
Gap on Subsidy Received excluding Regulatory Income and UDAY Grant (Rs./kWh) (P7 = P1 - P6)	0.55	0.22	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.55	0.22
Receivables (Days) (P8 = 365*M5/A)	343	327	-	-	-	-	-	-		
Payables (Days) (P9 = 365*N10/G)	108	117	-	-	-	-	-	-		
Total Borrowings (P10 = N6 + N8 + N9)	13,980.55	13,272.23	-	-	-	-	-	-	-	-

Table 7: Consumer Categorywise Details of Sale (MU)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Q1: Domestic	3,985.04	2,019.03							3985.04	2019.03
Q2: Commercial	1,030.41	505.53							1030.41	505.53
Q3: Agricultural	315.70	510.48							315.70	510.48
Q4: Industrial	1,046.12	942.49							1046.12	942.49
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	137.25	172.38							137.25	172.38
Q6: Others	805.43	746.85	-	-	-	-	-	-	805.43	746.85
Railways	3.43	65.37							3.43	65.37
Bulk Supply		-		-		-		-	0.00	0.00
Miscellaneous		-		-		-		-	0.00	0.00
Distribution Franchisee		-		-		-		-	0.00	0.00
Interstate/ Trading/ UI	802.00	681.48							802.00	681.48
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q6)	**7,319.95**	**4,896.78**	-	-	-	-	-	-	**7319.95**	**4896.78**

KUMAR SANJAY & CO. Chartered Accountants FRN: 113362W

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For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
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Table 8: Consumer Categorywise Details of Sale (Rs. Crore)	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
Q1: Domestic	2,604.35	1,720.77							2604.35	1720.77
Q2: Commercial	863.22	541.57							863.22	541.57
Q3: Agricultural	281.40	434.89							281.40	434.89
Q4: Industrial	996.14	890.76							996.14	890.76
Q5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	141.69	149.06							141.69	149.06
Q6: Others	**268.24**	**276.25**	**-**	**-**	**-**	**-**	**-**	**-**	**268.24**	**276.25**
Railways	3.00	72.80							3.00	72.80
Bulk Supply	-	-	-	-	-	-			0.00	0.00
Miscellaneous	-	-	-	-	-	-			0.00	0.00
Distribution Franchisee	-	-	-	-	-	-			0.00	0.00
Interstate/ Trading/ UI	265.24	203.45							265.24	203.45
Gross Energy Sold (Q7 = Q1 + Q2 + Q3 + Q4 + Q5 + Q	**5,155.03**	**4,013.30**	**-**	**-**	**-**	**-**	**-**	**-**	**5155.03**	**4013.30**

Md. Zishan Ansari
A/C Comp
Accounts Officer (A/c Compilation)
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Table 8: Consumer Categorywise Details of Revenue (Rs. Crore)	Quarter 1						Cumulative (3 Months)					
	2026-27			2025-26			2026-27			2025-26		
	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received	Revenue Booked excluding subsidy	Subsidy Booked	Subsidy received
R1: Domestic	517.90	2,086.45	1,566.50	820.87	899.90	906.00	517.90	2,086.45	1,566.50	820.87	899.90	906.00
R2: Commercial	605.59	257.62	177.25	389.36	152.21	154.21	605.59	257.62	177.25	389.36	152.21	154.21
R3: Agricultural	-51.27	332.67	962.50	-9.63	444.52	901.35	-51.27	332.67	962.50	-9.63	444.52	901.35
R4: Industrial	847.50	148.64	142.50	760.22	130.54	143.76	847.50	148.64	142.50	760.22	130.54	143.76
R5: Govt. Dept. (ULB/RLB/PWW/Public Lighting)	96.00	45.69	107.25	97.02	52.04	59.18	96.00	45.69	107.25	97.02	52.04	59.18
R6: Others	268.24	-	-	276.25	-	-	268.24	-	-	276.25	-	-
Railways	3.00	-	-	72.80	-	-	3.00	-	-	72.80	-	-
Bulk Supply	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Franchisee	-	-	-	-	-	-	-	-	-	-	-	-
Interstate/ Trading/ UI	265.24	-	-	203.45	-	-	265.24	-	-	203.45	-	-
Gross Energy Sold (R7 = R1 + R2 + R3 + R4 + R5 + R6)	**2,283.97**	**2,871.06**	**2,956.00**	**2,334.09**	**1,679.22**	**2,164.50**	**2,283.97**	**2,871.06**	**2,956.00**	**2,334.09**	**1,679.22**	**2,164.50**

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For KUMAR SANJAY & CO.
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KUMAR SANJAY & CO.
FRN: 113362W
PATNA
Chartered Accountants

Format For Discoms Quarterly Report For FY 2023-24 on wards

Table 9: Power Purchase Details	Quarter 1		Quarter 2		Quarter 3		Quarter 4		Cumulative (3 Months)	
	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2025-26
	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs	in MUs
Power Purchase through Long term PPA	8,437.40	7,615.64							8,437.40	7,615.64
Own Generation for GEDCOs	-	-	-	-	-	-	-	-	-	-
Power Purchase (Short term & Medium Term)										
Total Power Purchase	**8,437.40**	**7,615.64**	**-**	**-**	**-**	**-**	**-**	**-**	**8,437.40**	**7,615.64**

Power Departments (PDs) are not required to fill the data of Balance Sheet. However, the Trade Receivables data are required to be filled in Table – 5: Technical Details at Row O11 (Opening Gross Trade Receivables) and O12 (Gross Closing Trade Receivables)

Md. Zishan Ansari
A/c Comp)
Accounts Officer (A/c Compilation)
SBPDCL, Patna

(Gajendra Sharma)
Sr. Manager (A/c & Budget)
SBPDCL

Pradip Maji
Chief Financial Officer
SBPDCL, Patna

For KUMAR SANJAY & CO.
CHARTERED ACCOUNTANTS
FRN: 113362W
C A BINOD KUMAR
PARTNER
M. No.- 417916

KUMAR SANJAY & CO.
FRN: 113362W
PATNA
Chartered Accountants