

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 HALF YEAR ENDED SEPTEMBER 30, 2024

(in Rs. Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	a) Revenue from operations	12,615.64	8,242.86	13,355.04	20,858.50	22,307.14	32,248.95
	b) Other Income	273.23	356.34	300.13	629.57	585.75	1,286.57
	Total Income (a) + (b)	12,888.87	8,599.20	13,655.17	21,488.07	22,892.89	33,535.52
2	Expenses						
	a) Direct expenses	1,158.90	1,187.25	1,113.12	2,346.15	2,266.12	4,546.27
	b) Employee benefits expense	70.11	70.89	113.37	141.00	203.61	379.69
	c) Finance costs	2,895.17	2,884.08	3,346.53	5,779.25	6,786.54	13,033.02
	d) Depreciation and amortisation expense	2,301.29	2,276.56	2,301.77	4,577.85	4,578.42	9,131.59
	e) Other expenses	211.64	223.87	189.59	435.51	380.40	828.17
	Total Expenses (a+b+c+d+e)	6,637.11	6,642.65	7,064.38	13,279.76	14,215.09	27,918.74
3	Profit before tax (1-2)	6,251.76	1,956.55	6,590.79	8,208.31	8,677.80	5,616.78
4	Tax expense						
	- Deferred tax expense	1,578.69	497.76	1,663.53	2,076.45	2,195.44	1,437.32
5	Profit for the period/year (3-4)	4,673.07	1,458.79	4,927.26	6,131.86	6,482.36	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)	(4.47)	(4.02)	(8.95)	(8.04)
b.	- income tax effect on above	0.50	0.51	1.12	1.01	2.25	2.02
	Other Comprehensive (Loss) / Income for the period/year (a+b)	(1.51)	(1.50)	(3.35)	(3.01)	(6.70)	(6.02)
7	Total Comprehensive Income for the period/year (5+6)	4,671.56	1,457.29	4,923.91	6,128.85	6,475.66	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)						
	- Basic and Diluted	0.72	0.22	0.75	0.94	0.99	0.64

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 half year ended September 30, 2024, for the limited purpose of their consolidation in the financial results of PTC, as considered appropriate.
- These consolidated financial results have been reviewed and approved by the Board of Directors in their meeting held on November 07, 2024. The Statutory Auditors have carried out a limited review of these consolidated financial results.
- These consolidated 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 financial statements/results of the Associate Company viz. 'R.S. India Global Energy Limited' (RSIGEL), are not available with the Parent Company, however, as the Parent Company has fully impaired the value of its investment in the said Associate Company in the earlier period, hence, there is no impact of the same on the consolidated financial results.
- The Parent 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 NOV 2024



BY ORDER OF THE BOARD

(Signature)

(HARISH SARAN)
MANAGING DIRECTOR
DIN: 07670865

PTC ENERGY LIMITED

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

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(in Rs. Lakhs)

Particulars	As at	As at	As at
	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Audited
ASSETS			
I Non-current assets			
a) Property, Plant and Equipment	143,129.93	152,258.12	147,706.42
b) Investment accounted for using the equity method	-	-	-
c) Financial Assets			
i) Others non-current financial assets	18.46	38.43	18.46
d) Non-current tax assets (net)	332.83	457.90	299.32
e) Other non-current assets	1,029.48	1,081.72	1,055.60
	144,510.70	153,836.17	149,079.80
II Current Assets			
a) Financial Assets			
i) Trade receivables	25,955.34	25,731.63	18,496.06
ii) Cash and cash equivalents	2,138.51	3,094.39	1,449.68
iii) Bank balances other than cash and cash equivalents	15,012.61	17,798.28	15,332.90
iv) Loans	0.10	0.04	0.83
v) Other current financial assets	3,399.57	4,105.00	2,175.87
b) Other current assets	267.28	292.63	322.90
	46,773.41	51,021.97	37,778.24
Total Assets (I + II)	191,284.11	204,858.14	186,858.04
EQUITY AND LIABILITIES			
I Equity			
a) Equity share capital	65,411.75	65,411.75	65,411.75
b) Other equity	16,013.60	12,186.97	9,884.75
	81,425.35	77,598.72	75,296.50
II Liabilities			
Non-current liabilities			
a) Financial liabilities			
i) Borrowings	80,681.21	92,139.48	86,279.92
b) Provisions	81.45	46.35	70.32
c) Deferred tax liabilities (net)	8,085.10	6,767.55	6,009.66
	88,847.76	98,953.38	92,359.90
III Current liabilities			
a) Financial liabilities			
i) Borrowings	18,479.60	24,242.04	16,148.65
ii) Other current financial liabilities	2,496.12	3,986.49	2,991.68
b) Other current liabilities	34.30	62.56	59.35
c) Provisions	0.98	14.95	1.96
	21,011.00	28,306.04	19,201.64
Total Equity and Liabilities (I + II + III)	191,284.11	204,858.14	186,858.04

BY ORDER OF THE BOARD


(HARISH SARAN)
MANAGING DIRECTOR
DIN: 07670865



Place: New Delhi
Date: 07 NOV 2024

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Statement of Unaudited Consolidated Cash Flows for the half year ended September 30, 2024

(In Rs. Lakhs)

Particulars	Half year ended September 30, 2024	Half year ended September 30, 2023	Year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	8,208.31	8,677.80	5,616.78
Adjustment for:			
Depreciation	4,577.85	4,578.42	9,131.59
Interest Income on fixed deposits and other interest	(539.60)	(584.34)	(1,224.57)
Finance costs	5,779.26	6,786.54	13,033.02
Liabilities/provisions no longer required written back	-	-	(14.78)
Profit on sale of property, plant and equipment (net)	-	(0.06)	(0.23)
Operating Profit before Working Capital Changes	18,025.82	19,458.36	26,541.81
Adjustment for working capital changes from:			
Trade receivables	(7,459.28)	1,737.69	8,973.25
Loans, other current financial assets, other non-current and current assets	(1,057.82)	(1,014.07)	883.69
Provisions, other current financial liabilities and other current liabilities	(510.20)	(8.54)	(985.32)
Cash Generated from Operating Activities	8,998.52	20,173.44	35,413.43
Direct Taxes (Paid) / Refund (Net)	(33.52)	(42.88)	115.71
Net Cash flow from Operating Activities (A)	8,965.00	20,130.56	35,529.14
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment	(1.36)	(2.11)	(5.00)
Proceeds from sales of Property, Plant and Equipment	-	0.46	2.04
Receipt of Interest Income	456.19	389.43	1,076.04
Movement of term deposits with bank (having maturity of more than 3 months)	320.28	(3,438.15)	(972.76)
Net Cash generated from / (used in) Investing Activities (B)	775.11	(3,050.37)	100.32
CASH FLOW FROM FINANCING ACTIVITIES			
(Repayment) of long term borrowings (net)	(5,532.77)	(5,545.22)	(11,298.16)
Proceeds / (Repayment) from working capital loans (net)	2,265.02	(4,600.00)	(12,800.01)
Interest paid on borrowings	(5,783.53)	(6,787.66)	(13,028.69)
Net Cash used in Financing Activities (C)	(9,051.28)	(16,932.88)	(37,126.86)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	688.83	147.31	(1,497.40)
Cash and Cash equivalent (Opening Balance)	1,449.68	2,947.08	2,947.08
Cash and Cash equivalent (Closing Balance)	2,138.51	3,094.39	1,449.68
Components of Cash and Cash equivalents (Closing Balance)			
Balance with banks:-			
i) in Current accounts			
- held as TRA with lender banks	1,414.38	2,572.57	884.11
- others	186.50	355.82	212.60
ii) in term deposits with original maturity upto 3 months	537.63	166.00	352.97
	2,138.51	3,094.39	1,449.68

The above Consolidated Statement of cash flows has been prepared under the indirect method set out in Ind AS 7 - Statement of Cash Flows.
Figures in brackets indicate cash outflow.



BY ORDER OF THE BOARD

(HARISH SARAN)
MANAGING DIRECTOR
DIN: 07670865

Place: New Delhi

Date: 07 Nov 2024