



WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED

(A Govt. of West Bengal Enterprise)

Regd. Office : Vidyut Bhavan, Block-DJ, Sector-II, Bidhannagar, Kolkata - 700 091

CIN : U40109WB2007SGC113473, Tel. No.: +91 (033) 2319 7209, www.wbsecl.in

Extract from the Un-Audited Standalone and Consolidated Financial Results for the Quarter and Three months ended on 31.12.2024 (₹ in Lakh)

| Sl. No. | Particulars | Standalone | | | Consolidated | | |
|---------|--|---------------|------------|----------------------|---------------|------------|----------------------|
| | | Quarter Ended | | Financial Year Ended | Quarter Ended | | Financial Year Ended |
| | | 31.12.2024 | 31.12.2023 | 31.03.2024 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | Un-Audited | Un-Audited | Audited | Un-Audited | Un-Audited | Audited |
| 1 | Total Income from Operations | 856311 | 813943 | 3336610 | 856311 | 813943 | 3336610 |
| 2 | Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items) | (732) | 4048 | 12412 | (732) | 4048 | 12412 |
| 3 | Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items) | (732) | 4048 | 12412 | (732) | 4048 | 12412 |
| 4 | Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items) | (937) | 3636 | 10851 | (937) | 3636 | 10851 |
| 5 | Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)] | 1457 | 2417 | 5753 | 1457 | 2417 | 5753 |
| 6 | Paid-up Equity Share Capital | 427332 | 345343 | 355025 | 427332 | 345343 | 355025 |
| 7 | Reserves (excluding Revaluation Reserve) | 62907 | 61381 | 79593 | 62907 | 61381 | 79593 |
| 8 | Securities Premium Account | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Net Worth | 451880 | 370178 | 397648 | 451880 | 370178 | 397648 |
| 10 | Paid-up Debt Capital / Outstanding Debt | 1705650 | 1758188 | 1543911 | 1705650 | 1758188 | 1543911 |
| 11 | Outstanding Redemable Preference Share | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Debt Equity Ratio | 1.94 | 2.19 | 2.03 | 1.94 | 2.19 | 2.03 |
| 13 | Earnings Per Share of ₹ 10/- each (for Continuing and Discontinued Operations) | | | | | | |
| | 1. Basic & Diluted before extraordinary items & net movement of Regulatory Deferral account balance (₹) (not annualised) | 1.41 | 0.39 | (2.59) | 1.41 | 0.39 | (2.59) |
| | 2. Basic & Diluted after extraordinary items & net movement of Regulatory Deferral account balance (₹) (not annualised) | (0.02) | 0.13 | 0.30 | (0.02) | 0.13 | 0.30 |
| 14 | Capital Redemption Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Debenture Redemption Reserve | 22034 | 20367 | 20784 | 22034 | 20367 | 20784 |
| 16 | Debt Service Coverage Ratio | 0.74 | 0.64 | 0.98 | 0.74 | 0.64 | 0.98 |
| 17 | Interest Service Coverage Ratio | 1.32 | 1.21 | 1.46 | 1.32 | 1.21 | 1.46 |

Notes:

- The above is an extract of the detailed format of the Statements of Limited Reviewed Standalone and Consolidated Financial Results filed with the Stock Exchange under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The Statements of Limited Reviewed Standalone and Consolidated Financial Results are available on the Company's website www.wbsecl.in and on the website of Bombay Stock Exchange (www.bseindia.com).
- The above results were reviewed and recommended by the Audit Committee of the Board of Directors in its meeting held on 12th February, 2025 and approved by the Board of Directors in its meeting held on the same day.
- The Limited Reviewed Financial Results for the Quarter ended 31st December, 2024 was carried out by the Statutory Auditor of the Company as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditor of the Company, R. Gopal & Associates, Chartered Accountants, have issued Limited Reviewed Reports with unmodified opinion on the said Standalone and Consolidated Financial Results.
- Total value of secured, redeemable, non-convertible bonds issued by the Company on private placement basis is Rs 100000 Lakhs. These securities are listed with Bombay Stock Exchange in Wholesale Debt Market.
- Tariff order for the year 2024-25 and APR order for the year 2022-23 has been issued by WBERC on 06.03.2024 & 09.12.2024 respectively. Financial impact of the said Tariff orders and APR order has been considered in the Financial Statements of FY: 2024-25 (Q3).
- The previous period's figures have been re-grouped/re-classified/re-measured wherever necessary to confirm current period's classification.
- The Financial Statements of West Bengal Green Energy Development Corporation Limited (WBGEDCL), only Associate Company of WBSEDCL, has been considered for preparation of Consolidated Financial Statement based on management certificate obtained in this regard.
- WBSEDCL is in process of assessing the compliance requirement with respect to the recently issued Electricity Distribution (Accounts and Additional Disclosure) Rules, 2024 ("Accounting Rules 2024") by the Ministry of Power. These rules specify that the requirement for recognition of revenue, provisioning of trade receivables and the additional disclosures needs to be incorporated in the Company's annual financial statements, if applicable. No impact of the rules is perceived by the management in this third quarter financial statement.
- Ratios are calculated on annualized basis.

For West Bengal State Electricity
Distribution Company Limited

Sd/-

(Santanu Basu)

Chairman and Managing Director

Place: Kolkata
Date: 12th February, 2025

ICA- N 71(1)/2025