



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.wbsedcl.in

Extract from the Audited Standalone and Consolidated Financial Results for the Quarter and Year ended on 31.03.2025

(₹ in Lakh)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Financial Year Ended		Quarter Ended		Financial Year Ended	
		31.03.2025 Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
1	Total Income from Operations	960802	742423	3874533	3336610	960802	742423	3874533	3336610
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	224	9272	12854	12412	224	9272	12854	12412
3	Net Profit/(Loss) for the period before Tax (after Exceptional and/or Extraordinary items)	224	9272	12854	12412	224	9272	12854	12412
4	Net Profit/(Loss) for the period after Tax (after Exceptional and/or Extraordinary items)	813	8913	12007	10851	813	8913	12007	10851
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(166)	1247	3388	5753	(166)	1247	3388	5753
6	Paid up Equity Share Capital	470080	355026	470080	355026	470080	355026	470080	355026
7	Reserves (excluding Revaluation Reserve)	60766	79593	60766	79593	60766	79593	60766	79593
8	Securities Premium Account	0	0	0	0	0	0	0	0
9	Net Worth	491909	397648	491909	397648	491909	397648	491909	397648
10	Paid up Debt Capital / Outstanding Debt	1465771	1503000	1465771	1503000	1465771	1503000	1465771	1503000
11	Outstanding Redeemable Preference Share	0	0	0	0	0	0	0	0
12	Debt Equity Ratio	1.54	1.93	1.54	1.93	1.54	1.93	1.54	1.93
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)	2.39	0.34	0.40	(2.59)	2.39	0.34	0.40	(2.59)
	2. Basic & Diluted after extraordinary items & net movement of Regulatory Deferral account balance (₹) (not annualised)	0.02	0.27	0.29	0.30	0.02	0.27	0.29	0.30
14	Capital Redemption Reserve	0	0	0	0	0	0	0	0
15	Debenture Redemption Reserve	22451	20784	22451	20784	22451	20784	22451	20784
16	Debt Service Coverage Ratio	0.71	1.16	0.74	0.98	0.71	1.16	0.74	0.98
17	Interest Service Coverage Ratio	1.77	1.71	1.45	1.46	1.77	1.71	1.45	1.46

Notes :

- The above is an extract of the detailed format of the Statements of Audited Standalone and Consolidated Financial Results filed with the Stock Exchange under Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Full format of the Statements of Audited Standalone and Consolidated Financial Results are available on the Company's website www.wbsedcl.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 29th May, 2025 and approved by the Board of Directors in its meeting held on the same day.
- The Audited Financial Results for the Quarter and year ended 31st March, 2025 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 Audit 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 ₹ 100000 lakh. 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 have been issued by WBERC on 06.03.2024 & 09.12.2024 respectively. Financial impact of the said Tariff order and APR order has been considered in the Financial Statements of FY: 2024-25.
- 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, have been considered for preparation of Consolidated Financial Statement based on Audited Financial Statement obtained in this regard.
- On 10th October, 2024 Ministry of Power, Government of India has issued Electricity Distribution (Accounts and Additional Disclosure) Rules, 2024 (ADS Rules) under the Electricity Act'2003. Further a draft for amendment of rule 4 of the ADS rules was issued on 8th April, 2025. In view of the draft amendment and supported by a legal opinion no impact of the rules is perceived by the management of WBSEDCL for FY: 2024-25.
- During the financial year: 2024-25, Revenue Grant of ₹ 82500 lakh for FY 2023-24 and ₹ 287500 lakh for FY 2024-25, totaling ₹ 370000 lakh, has been sanctioned by Government of West Bengal to meet the under recovery of cost in Tariff. Out of which ₹ 82500 lakh for FY 2023-24 and ₹ 67500 lakh for FY 2024-25, totaling ₹ 150000 lakh, has already been received from Government of West Bengal.
- Ratios are calculated on annualized basis.

For West Bengal State Electricity
Distribution Company Limited

Sd/-
(Santanu Basu)

Chairman and Managing Director