



नॉर्थ ईस्टर्न इलेक्ट्रिक पावर कॉर्पोरेशन लिमिटेड
NORTH EASTERN ELECTRIC POWER CORPORATION LTD.

भारत सरकार का उद्यम A Govt. of India Enterprise

मिनीरत्न : श्रेणी-I Miniratna : Category-I

एनटीपीसी लिमिटेड की पूर्ण स्वामित्व वाली सहायक कंपनी A wholly owned subsidiary of NTPC Ltd.



फाइल सं./File No.

दिनांक Dated 22.07.2026

सेवा में / To

BSE Ltd.

P. J. Tower, Dalal Street

Mumbai-400001

विषय/Subject : Intimation under Regulation Reg. 52 of SEBI (LODR) Regulations, 2015 regarding submission of Financial Result for the quarter ended 30th June 2026.

Sir / Madam,

With reference to Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Financial Results (Standalone & Consolidated) along with Limited Review Report by the Statutory Auditors for the quarter ended 30th June 2026 in the prescribed format as required under Regulation 52 of SEBI (LODR) Regulations 2015.

The information as required under Regulation 52(4) of the SEBI (LODR) Regulations, 2015 is also covered in the Financial Results (Standalone & Consolidated) submitted herewith. Security Cover certificate by Statutory Auditor's with respect to listed non-convertible debt securities of the company as per Regulation 54 is also submitted herewith.

The submitted information shall also be posted on the website of the company.

Thanking you.

भवदीय / Yours faithfully

(Dwijen Kumar)

Executive Director (Finance)

Executive Director (Fin)
NEEPCO Ltd. Shillong

Independent Auditor's Limited Review Report on the Unaudited Standalone Ind AS Financial Results of North Eastern Electric Power Corporation Limited for the quarter and three months ended 30th June, 2026 pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

To
The Board of Directors of
North Eastern Electric Power Corporation Limited,
Brookland Compound,
Lower New Colony,
Shillong - 793003.

1. We have reviewed the accompanying Statement of Un-audited standalone Ind AS Financial Results of **North Eastern Electric Power Corporation Limited** (the 'Company' or 'NEEPCO') for the quarter and three months ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the SEBI Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of personnel of the company and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles, practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

We draw attention to the following matter in the Notes to the Standalone Ind AS Financial Results:

- 1) Note No 3(a) Recognition of revenue on the basis of provisional rates to the tune of Rs. 7,585.53 lakhs and de-recognition of revenue previously recorded on the basis of provisional rates to the tune of Rs. (-) 10,783.90 lakhs, resulting in a net effect of Rs. (-) 3,198.37 lakhs during the quarter and three months ended 30th June 2026.
- 2) Note No 6 which describes the flash floods triggered on 24th June 2026 by a cloudburst-like occurrence (confirmed by NESAC) in and around Panyor Lower Hydro Power Station (405 MW), Yazali, Arunachal Pradesh, resulting in loss of human life, severe damage to residential colonies and infrastructure and a shut down of generation with effect from 06:40 hours on 24th June 2026.

A detailed assessment of the damage is in progress and, pending its completion, the financial impact of the incident – including the impact on the carrying amounts of Property, Plant and Equipment and other assets, the cost of restoration and rehabilitation, and the loss of generation is not reliably ascertainable as on the date of approval of these financial results.

The Management is of the view that the incident does not affect the going concern status of the Company or the Station, and the generation is expected to be restored in the Q2 of FY 2026-27.

Our conclusion is not modified in respect of this matter.

PLACE: SILIGURI

DATE: 22nd Day of July 2026

**FOR R.N. GOYAL & CO.
CHARTERED ACCOUNTANTS
FRN 309128E**




**CA MANISH GOYAL
PARTNER
MEMBERSHIP NO. 061194
UDIN: 26061194SJUMIO4307**

Independent Auditor's Limited Review Report on the Unaudited Consolidated Ind AS Financial Results of North Eastern Electric Power Corporation Limited for the quarter and three months ended 30th June, 2026 pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

To
The Board of Directors of
North Eastern Electric Power Corporation Limited,
Brookland Compound,
Lower New Colony,
Shillong - 793003.

1. We have reviewed the accompanying Statement of Un-audited Consolidated Ind AS Financial Results of **North Eastern Electric Power Corporation Limited** (the 'Company' or 'Parent Company') for the quarter and three months ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. The preparation of the Statement is in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "*Interim Financial Reporting*" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the relevant SEBI Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of personnel of the company and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the Circulars issued by the Securities and Exchange Board of India under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the interim financial results of the Joint Venture Company KSK Dibbin Hydro Power Private Limited (the 'Joint Venture Company').
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and as stated in paragraph 7 and based on the Un-reviewed and Unaudited condensed financial statements for the quarter and three months ended 30th June, 2026 of the Joint Venture Company, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter

We draw attention to the following matter in the Notes to Consolidated Ind AS Financial Results:

- (i) Note No 4(a) Recognition of revenue on the basis of provisional rates to the tune of Rs. 7,585.53 lakhs and de-recognition of revenue previously recorded on the basis of provisional rates to the tune of Rs. (-) 10,783.90 lakhs, resulting in a net effect of Rs. (-) 3,198.37 lakhs during the quarter and three months ended 30th June 2026.
- (ii) Note No 8 which describes the flash floods triggered on 24th June 2026 by a cloudburst-like occurrence (confirmed by NESAC) in and around Panyor Lower Hydro Power Station (405 MW), Yazali, Arunachal Pradesh, resulting in loss of human life, severe damage to residential colonies and infrastructure and a shut down of generation with effect from 06:40 hours on 24th June 2026.

A detailed assessment of the damage is in progress and, pending its completion, the financial impact of the incident – including the impact on the carrying amounts of Property, Plant and Equipment and other assets, the cost of restoration and rehabilitation, and the loss of generation is not reliably ascertainable as on the date of approval of these financial results.

The Management is of the view that the incident does not affect the going concern status of the Company or the Station, and the generation is expected to be restored in the Q2 of FY 2026-27.

Our conclusion is not modified in respect of this matter.



7. We did not review the Unaudited Interim Financial Information of the Joint Venture Company included in the unaudited consolidated financial results, whose interim financial information reflect total revenue (before consolidation adjustments) of Rs. 5.63 Lakhs for the period ended June 30, 2026, total net profit after tax (before consolidation adjustments) of Rs. 2.12 Lakhs for period ended June 30, 2026, and total comprehensive profit (before consolidation adjustments) of Rs. 2.12 Lakhs for period ended June 30, 2026, respectively, as considered in the Statement.

This unaudited interim financial information of the Joint Venture Company have not been reviewed by any auditor, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this Joint Venture Company is based solely on the financial statements furnished by the management of the Parent Company.

According to the information and explanations given to us by the Management of the Parent Company, the financial results of the Joint Venture Company are not material to the consolidated financial results of the Parent Company.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

PLACE: SILIGURI

DATE: 22nd Day of July 2026



**FOR R.N. GOYAL & CO.
CHARTERED ACCOUNTANTS
FRN 309128E**

**CA MANISH GOYAL
PARTNER
MEMBERSHIP NO. 061194
UDIN: 26061194UGIHUG8111**



**NORTH EASTERN ELECTRIC POWER CORPORATION LTD.
STANDALONE STATEMENT OF ASSETS AND LIABILITIES**

Sl.No.	Particulars	₹ in lakhs		
		As at 30.06.2026 (Unaudited)	As at 30.06.2025 (Unaudited)	As at 31.03.2026 (Audited)
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	12,24,904.92	12,46,931.70	12,42,087.54
	(b) Capital work-in-progress	1,95,212.89	82,921.86	1,68,297.50
	(c) Intangible assets	55,018.00	39,036.63	55,090.42
	(d) Intangible assets under Development	96.00	96.00	96.00
	(e) Financial Assets	-	-	-
	(i) Investment in Subsidiary and Joint Venture Companies	-	-	-
	(ii) Loans	33.66	39.16	31.90
	(f) Deferred Tax Assets (Net)	-	-	-
	(g) Other non-current assets	52,552.40	53,774.68	45,071.67
	Sub-total - Non-current assets	15,27,817.86	14,22,800.04	15,10,675.03
2	Current assets			
	(a) Inventories	15,787.57	14,666.73	15,005.55
	(b) Financial assets			
	(i) Trade receivables	1,06,829.25	74,586.66	67,552.84
	(ii) Cash and cash equivalents	72.57	107.67	54.46
	(iii) Bank balances other than cash and cash equivalents	5,137.01	4,571.28	156.42
	(iv) Others	1,13,440.12	99,976.49	1,27,464.08
	(c) Current Tax Assets (Net)	12,553.24	2,445.76	11,957.29
	(d) Other Current assets	7,085.62	6,752.89	3,839.25
	(e) Asset Held for Sale	-	-	-
	Sub-total - Current assets	2,60,905.38	2,03,107.48	2,26,029.89
3	Regulatory deferral account debit balances	1,31,479.60	1,37,033.09	1,26,724.23
	TOTAL - ASSETS	19,20,202.84	17,62,940.61	18,63,429.16
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	3,60,981.04	3,60,981.04	3,60,981.04
	(b) Other equity	4,27,011.93	3,64,066.38	4,12,543.39
	Sub-total - Total equity	7,87,992.97	7,25,047.42	7,73,524.43
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	7,13,039.46	6,73,019.05	7,17,940.92
	(ii) Lease Liabilities	593.39	669.35	647.52
	(iii) Trade payables	-	-	-
	- Total outstanding dues of micro and small enterprises	-	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	-	-	-
	(b) Long Term Provisions	585.54	408.02	598.48
	(c) Deferred tax liabilities (Net)	76,172.68	1,07,478.03	71,311.59
	(d) Other Non-Current Liabilities	17,174.12	18,741.00	16,358.00
	Sub-total - Non-current liabilities	8,07,565.19	8,00,315.45	8,06,856.51
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	1,37,271.22	1,10,854.09	83,524.96
	(ii) Lease Liabilities	733.77	940.16	765.06
	(iii) Trade payables	-	-	-
	- Total outstanding dues of micro and small enterprises	245.61	272.47	228.41
	- Total outstanding dues of creditors other than micro and small enterprises	14,521.14	9,021.02	11,962.81
	(iv) Other financial liabilities	97,458.18	53,396.12	1,09,873.72
	(b) Other Current liabilities	3,182.80	3,583.69	4,994.56
	(c) Provisions	22,831.38	24,508.11	21,997.95
	(d) Current Tax Liabilities	-	-	-
	(e) Deferred Revenue	9,576.09	9,950.09	10,876.24
	Sub-total - Current liabilities	2,85,820.19	2,12,525.75	2,44,223.72
3	Regulatory deferral account credit balances	38,824.50	25,051.99	38,824.50
	TOTAL - EQUITY AND LIABILITIES	19,20,202.84	17,62,940.61	18,63,429.16

Place : **NEW DELHI**
Date : **22-07-2026**

[Signature]



[Signature]
Director (Finance)
NEEPCO Ltd.



**NORTH EASTERN ELECTRIC POWER CORPORATION LTD
STANDALONE STATEMENT OF CASH FLOWS**

₹ in lakhs

Sl.N o.	Particulars	As at 30.06.2026 (Unaudited)	As at 30.06.2025 (Unaudited)	As at 31.03.2026 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	15415.04	9372.63	73802.53
	Add: Net movements in regulatory deferral account balances (net of tax)	4571.77	1365.55	(18425.14)
	Add: Tax on net movements in regulatory deferral account balances	183.60	389.89	(3900.79)
	Profit before tax including movements in regulatory deferral account balances	20170.41	11128.07	51476.60
	Adjustment for:			
	Depreciation, amortisation and impairment expense	21271.98	20913.36	84687.40
	Provisions/Write off	152.50	534.47	8,472.34
	Regulatory Deferral account balances	(4755.37)	(1755.44)	22325.93
	Deferred Revenue	(484.03)	(503.83)	(1960.68)
	Foreign exchange loss/(gain)	(81.72)	853.10	1876.63
	Finance costs	11436.25	12661.76	48545.07
	Interest/income from term deposits/bonds/ investments	(52.14)	(58.76)	(482.95)
	Provisions Written back	(435.57)	(77.05)	(1606.07)
	Profit on de-recognition of property, plant and equipment	(0.03)	0.00	(1.45)
	Loss on de-recognition of property, plant and equipment	14.75	13.72	121.81
	Delayed Payment Surcharge	(146.26)	(105.81)	(11125.72)
		26920.36	32475.52	150652.31
	Operating profit before working capital changes	47090.77	43603.59	202128.92
	Adjustment for:			
	Trade receivables	(39133.36)	(17253.91)	370.19
	Inventories	(782.02)	(158.43)	(497.25)
	Trade payables, provisions, other financial liabilities and other liabilities	(9469.68)	(3300.96)	38013.46
	Loans, other financial assets and other assets	9352.11	(6670.77)	(30578.56)
		(40032.95)	(27384.07)	7307.84
	Cash generated from operations	7057.82	16219.52	209436.76
	Income taxes (paid) / refunded	(1200.00)	(2100.00)	(19400.00)
	Net cash from/(used in) operating activities - A	5857.82	14119.52	190036.76
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equivalent & intangible assets	(32323.39)	(18833.14)	(164952.60)
	Disposal of property, plant and equivalent & intangible assets	2.46	72.13	101.00
	Interest/income on term deposits/bonds/ investment received	52.14	58.76	482.95
	Dividend Received	0.00	0.00	0.00
	Change in Bank balance other than cash and cash equivalents	(4980.59)	(3968.30)	446.56
	Delayed Payment Surcharge Received	3.21	53.65	483.28
	Net cash from/(used in) investing activities - B	(37246.17)	(22616.90)	(163438.81)
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from issue of equity instruments of the Company	-	-	-
	Proceeds from non-current borrowings	32,500.00	50,000.00	1,92,500.00
	Repayment of non-current borrowings	(24333.35)	(34236.09)	(116613.80)
	Proceeds from current borrowings	40590.41	11432.04	(33125.85)
	Payment of finance lease obligations	(251.87)	(279.79)	(1176.16)
	Interest paid	(17098.73)	(18437.21)	(55753.79)
	Dividend paid	0.00	0.00	(12500.00)
	Tax on Dividend	-	-	-
	Net cash from/(used in) financing activities - C	31406.46	8478.95	(26669.60)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	18.11	(18.44)	(71.65)
	Cash and cash equivalents at the beginning of the period	54.46	126.11	126.11
	Cash and cash equivalents at the end of the period	72.57	107.67	54.46

Place : NEW DELHI

Date : 22-07-2026

[Signature]



[Signature]
Director (Finance)
NEEPCO Ltd.



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumkrah, Shillong: CIN - U40191ML1978GO1901655 : website : www.neepco.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2026

₹ In Lakhs

Sl.	Particulars	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	3 months ended 30.06.2026 (Unaudited)	3 months ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	2	3	4	5	6	7	8
1	Income						
	(a) Revenue from operations	102193.28	73635.05	90737.30	102193.28	90737.30	407178.52
	(b) Other income	661.85	12528.85	189.21	661.85	189.21	15186.29
	Total Income (a+b)	102855.13	86163.90	90926.51	102855.13	90926.51	422364.81
2	Expenses						
	(a) Fuel cost	33523.69	26081.43	25081.58	33523.69	25081.58	111186.64
	(b) Employee benefits expense	9183.95	13070.65	9680.88	9183.95	9680.88	44597.36
	(c) Finance costs	11354.53	11780.23	13514.86	11354.53	13514.86	50221.70
	(d) Depreciation and amortisation expense	21271.98	21241.32	20913.36	21271.98	20913.36	84687.40
	(e) Other expenses	12105.94	22557.58	12363.20	12105.94	12363.20	57869.18
	Total expenses (a+b+c+d+e)	87440.09	94731.21	81553.88	87440.09	81553.88	348562.28
3	Profit / loss before exceptional items, tax and regulatory deferral account balances (1-2)	15415.04	(8567.31)	9372.63	15415.04	9372.63	73802.53
4	Exceptional items-Income / (expense)	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / loss before tax and regulatory deferral account balances (3+4)	15415.04	(8567.31)	9372.63	15415.04	9372.63	73802.53
6	Tax expense:						
	(a) Current tax						
	(i) Current Year	492.18	(1165.00)	1434.80	492.18	1434.80	13227.20
	(ii) Earlier Years	0.00	0.00	0.00	0.00	0.00	171.36
	(b) Deferred tax (Net of DTA)	4861.09	(61877.93)	1237.21	4861.09	1237.21	(34929.23)
	Total tax expense (a+b)	5353.27	(63042.93)	2672.01	5353.27	2672.01	(21530.67)
7	Profit before regulatory deferral account balances (5-6)	10061.77	54475.62	6700.62	10061.77	6700.62	95333.20
8	Net movement in regulatory deferral account balances (net)	4571.77	(39486.96)	1365.55	4571.77	1365.55	(18425.14)
9	Profit for the period (7+8)	14633.54	14988.66	8066.17	14633.54	8066.17	76908.06
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Net actuarial gains/(losses) on defined benefit plans	(165.00)	3956.31	(684.59)	(165.00)	(684.59)	1902.55
	(b) Net gains/(losses) on fair value of loss adjustments	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Income tax on items that will not be reclassified to profit or loss	0.00	691.24	(119.61)	0.00	(119.61)	332.41
	(a) Net actuarial gains/(losses) on defined benefit plans	0.00	0.00	0.00			0.00
	Other comprehensive income for the period (net of tax)	(165.00)	3265.07	(564.98)	(165.00)	(564.98)	1570.14
11	Total comprehensive income for the period (9+10)	14468.54	18253.73	7501.19	14468.54	7501.19	78478.20
12	Paid-up equity share capital (Face value of share ₹1/- each)	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
13	Paid up Debt Capital (Long Term Debts + Short Term Borrowings)	853556.77	807517.81	786600.89	853556.77	786600.89	807517.81
14	Other equity excluding revaluation reserve as per balance sheet	427011.93	412543.39	364066.38	427011.93	364066.38	412543.39
15	Net worth	787992.97	773524.43	725047.42	787992.97	725047.42	773524.43
16	Debenture redemption reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
17	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00
18	Earnings per share (of ₹10/- each) - (not annualised) (including net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.41	0.42	0.22	0.41	0.22	2.13
19	Earnings per share (of ₹0/- each) - (not annualised) (excluding net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.28	1.51	0.19	0.28	0.19	2.64

Place :
Date :

NEW DELHI
22-07-2026

Pyg



[Signature]
Director (Finance)
NEEPCO I



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumkrah, Shillong: CN - 460101ML197800081658 :: website :: www.neepco.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2026

₹ in Lakhs

Sl.	Particulars	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	3 months ended 30.06.2026 (Unaudited)	3 months ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	2	3	4	5	6	7	8
20	Debt equity ratio (Paid up Debt Capital / Shareholders's Equity)	1.08	1.04	1.08	1.08	1.08	1.04
21	Debt service coverage ratio (DSCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction + Lease payments + Scheduled principal repayments of long term borrowings)	1.48	(0.47)	0.95	1.48	0.95	1.12
22	Interest service coverage ratio (ISCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction + Lease payments + Scheduled principal repayments of long term borrowings)	4.65	(1.99)	3.37	4.65	3.37	3.71
23	Current ratio (Current Assets / Current Liabilities)	0.91	0.93	0.96	0.91	0.96	0.93
24	Long term Debt to Working Capital (Long Term Borrowings including current maturity of long term borrowings / Working Capital excluding current maturities of long term borrowings)	11.61	12.71	13.49	11.61	13.49	12.71
25	Bad Debt to Accounts Receivables (Bad Debts / Average Trade Receivables)	0.00	0.00	0.00	0.00	0.00	0.00
26	Current Liability Ratio (Current Liabilities / Total Liabilities) Total Liabilities = Non-Current Liabilities + Current Liabilities - Deferred Revenue	0.26	0.23	0.21	0.26	0.21	0.23
27	Total Debts to Total Assets (Paid up Debts Capital / Total Assets)	0.44	0.43	0.45	0.44	0.45	0.43
28	Debtor Turnover (Revenue from Operations / Average trade receivables) - Annualised	4.69	6.52	5.50	4.69	5.50	6.52
29	Inventory Turnover (Revenue from Operation / Average Inventory) - Annualised	26.55	27.59	24.88	26.55	24.88	27.59
30	Operating Margin (%) (Earning before interest, tax and exceptional items / Revenue from operation)	30.85	(60.61)	27.16	30.85	27.16	24.98
31	Net Profit Margin (%) (Profit for the period / Revenue from operation)	14.32	20.36	8.89	14.32	8.89	18.89
See accompanying notes to the Standalone financial results							

Place: NEW DELHI
Date: 22-07-2026

Py



Director (Finance)
NEEPCO I

Notes to Standalone Financial Results:

1. The above Standalone financial results of North Eastern Electric Power Corporation Ltd (NEEPCO/ the Company) have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 22-07-26 and approved by the Board of Directors in their meeting held on 22-07-26

2. The Statutory Auditors of the Company have carried out the limited review of these Standalone Financial Results as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. a) The Central Electricity Regulatory Commission (CERC) notified the CERC (Terms and Conditions of Tariff) Regulations, 2024 vide Order No. L-1/268/2022/CERC dated the 15th March, 2024 for determination of tariff for the control period 2024-29. Sale of energy is accounted for based on tariff approved by the CERC. Pending issue of provisional/final tariff orders with effect from 01st April 2024, Capacity Charges (for hydro and thermal generating stations) and Energy Charges (for hydro generating stations) are billed to the beneficiaries in accordance with the tariff approved and applicable as on 31 March 2024. In case of power stations where final tariff is yet to be approved by CERC, the sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through Tariff Petition as per the principles enunciated in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations 2024. For projects for which neither CERC approved tariff is available nor petition pending with the CERC, Sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries. Accordingly, amount provisionally recognized for the quarter & three months ended 30.06.2026 includes ₹(-)3198.37 lakhs (Previous period ₹ 6344.31 lakhs) out of which ₹7585.53 pertains to amount provisionally recognized during the quarter and ₹(-)10,783.90 pertains to reversal of previously recorded provisions.

(b) Sale for the three months and quarter ended 30.06.2026 includes ₹(-)475.80 lakhs (Previous period ₹ 2185.82 lakhs) on account of earlier years sales arising out of finalization of tariff in current period. Further, arrear received in the current period amounting to ₹ 862.11 lakhs on account of Open Cycle for thermal plants (previous period 'Nil') and ₹ 6894.03 lakhs related to true up order for the period 2019-24 (previous period 'Nil') along with ₹ 0.16 lakh towards refund of excess billing for shortfall of energy charges related to 2019-24 (Previous period Nil).

c) In terms of regulation 89 of the CERC (Terms and conditions of Tariff) Regulations, 2024, deferred tax liabilities for the period upto 31st March, 2009 whenever they materialise shall be recoverable directly by the generating companies or transmission licensees or from the beneficiaries or long term transmission customers/DICs, as the case may be. Accordingly, sales for the period ended 30.06.2026 includes ₹416.93 lakhs (previous period ₹ 476.10 lakhs).

d) Revenue from operations for three months and quarter ended 30.06.2026 include ₹ 23784.16 lakhs (previous period & quarter ₹20222.72 lakhs) on account of sale of energy through trading (net of rebate).

4. The Company has maintained the required asset cover of 100 % or higher as per the terms of offer document/ Information Memorandum and/or Debenture Trust Deed, including compliance with all the covenants, in respect of the listed non-convertible debt securities. Further, security has been created on the specified assets of the Company through mortgage / hypothecation as per the terms of the respective Debenture Trust Deeds for all secured non-convertible debts securities issued by the Company.

5. Electricity generation is the principal business activity of the Company. Other operations viz., Power Trading, Contracts and Project Management do not form a reportable segment as per Ind AS 108 – "Operating Segments". The Company has a single geographical segment as all its power stations are located within the country.

6. Due to an intense Flash Flood on 24th June 2026, at the Panyor Lower Hydro Power Station (405 MW) resulted in loss of life, severe damage to residential colonies and infrastructure, and a shutdown of generation from 06:40 hours. A detailed assessment of the damage is in progress and, pending its completion, the financial impact of the incident including the impact on the carrying amounts of Property, Plant and Equipment and other assets, the cost of restoration and rehabilitation, and the loss of generation is not reliably ascertainable as on the date of approval of these financial results. The Management is of the view that the incident does not affect the going concern status of the Company or the Station, and the generation is expected to be restored in the Q2 of the FY 2026-27.

7. The comparative figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of financial year ended 31 March 2026 and the published year to date reviewed figures up to 31st December 2025.

8. Previous period figures have been reclassified wherever considered necessary.

Place : New Delhi
Date :: 22-07-2026

For and on behalf of Board of Directors
North Eastern Electric Power Corporation Ltd

(B. Maharana)
Director (Finance)





**NORTH EASTERN ELECTRIC POWER CORPORATION LTD
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES**

₹ in lakhs

Sl. No.	Particulars	As at 30.06.2026 (Unaudited)	As at 30.06.2025 (Unaudited)	As at 31.03.2026 (Audited)
A	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment	1224904.92	1246931.70	1242087.54
	(b) Capital work-in-progress	195212.89	82921.86	168297.50
	(c) Intangible assets	55018.00	39036.63	55090.42
	(c) Intangible assets	96.00	96.00	96.00
	(e) Financial Assets			
	(i) Investment in Subsidiary and Joint Venture Companies	447.56	446.87	446.92
	(ii) Loans	33.66	39.16	31.89
	(f) Deferred Tax Assets (Net)			
	(g) Other non-current assets	52552.40	53774.68	45071.67
	Sub-total - Non-current assets	1528265.42	1423246.91	1511121.94
2	Current assets			
	(a) Inventories	15787.57	14666.73	15005.55
	(b) Financial assets			
	(i) Trade receivables	106829.25	74586.66	67552.84
	(ii) Cash and cash equivalents	72.57	107.67	54.46
	(iii) Bank balances other than cash and cash equivalents	5137.01	4571.28	156.42
	(iv) Others	113440.12	99976.49	127464.09
	(c) Current Tax Assets (Net)	12553.24	2445.76	11957.29
	(d) Other Current assets	7085.62	6752.89	3839.25
	(e) Asset Held for Sale	-	-	-
	Sub-total - Current assets	260905.38	203107.48	226029.90
3	Regulatory deferral account debit balances	131479.60	137033.09	126724.23
	TOTAL - ASSETS	1920650.40	1763387.48	1863876.07
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	360981.04	360981.04	360981.04
	(b) Other equity	427364.69	364418.64	412895.68
	Sub-total - Total equity	788345.73	725399.68	773876.72
2	Liabilities			
(i)	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	713039.46	673019.05	717940.92
	(ii) Lease Liabilities	593.39	669.35	647.52
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises	-	-	-
	- Total outstanding dues of creditors other than micro and small enterprises	-	-	-
	(b) Long Term Provisions	585.54	408.02	598.48
	(c) Deferred tax liabilities (Net)	76267.47	107572.64	71406.22
	(d) Other Non-Current Liabilities	17174.12	18741.00	16358.00
	Sub-total - Non-current liabilities	807659.98	800410.06	806951.14
(ii)	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	137271.22	110854.09	83524.96
	(ii) Lease Liabilities	733.77	940.16	765.06
	(iii) Trade payables			
	- Total outstanding dues of micro and small enterprises	245.61	272.47	228.41
	- Total outstanding dues of creditors other than micro and small enterprises	14521.14	9021.02	11962.81
	(iv) Other financial liabilities	97458.18	53396.12	109673.72
	(b) Other Current liabilities	3182.80	3583.69	4994.56
	(c) Provisions	22831.38	24508.11	21997.95
	(d) Current Tax Liabilities	-	-	-
	(e) Deferred Revenue	9576.09	9950.09	10876.24
	Sub-total - Current liabilities	285820.19	212525.75	244223.72
3	Regulatory deferral account credit balances	38,824.50	25,051.99	38,824.50
	TOTAL - EQUITY AND LIABILITIES	1920650.40	1763387.48	1863876.07

Place : NEW DELHI
Date : 22-07-2026

Py



Director (Finance)
NEEPCO Ltd.



**NORTH EASTERN ELECTRIC POWER CORPORATION LTD
CONSOLIDATED STATEMENT OF CASH FLOWS**

₹ In Lakhs

Sl.No.	Particulars	As at 30.06.2026 (Unaudited)	As at 30.06.2025 (Unaudited)	As at 31.03.2026 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before tax	15415.67	9374.59	73804.54
	Add: Net movements in regulatory deferral account balances (net of tax)	4571.77	1365.55	(18425.14)
	Add: Tax on net movements in regulatory deferral account balances	183.60	389.89	(3900.79)
	Profit before tax including movements in regulatory deferral account	20171.04	11130.03	51478.61
	Adjustment for:			
	Depreciation, amortisation and impairment expense	21271.98	20913.36	84687.40
	Provisions/Write off	152.50	534.47	8472.34
	Regulatory Deferral account debit balances	(4755.37)	(1755.44)	22325.93
	Deferred Revenue	(484.03)	(503.83)	(1960.68)
	Foreign exchange loss/(gain)	(81.72)	853.10	1676.63
	Finance costs	11436.25	12661.76	48545.07
	Interest/income from term deposits/bonds/ investments	(52.14)	(58.76)	(482.95)
	Provisions Written back	(435.57)	(77.05)	(1606.07)
	Profit on de-recognition of property, plant and equipment	(0.03)	0.00	(1.45)
	Loss on de-recognition of property, plant and equipment	14.75	13.72	121.81
	Delayed Payment Surcharge	(146.26)	(105.81)	(11125.72)
		26920.36	32475.52	150652.31
	Operating profit before working capital changes	47091.41	43605.55	202130.92
	Adjustment for:			
	Trade receivables	(39133.36)	(17253.91)	370.19
	Inventories	(782.02)	(158.43)	(497.25)
	Trade payables, provisions, other financial liabilities and other liabilities	(9469.68)	(3300.96)	38013.46
	Loans, other financial assets and other assets	9351.47	(6672.73)	(30580.56)
		(40033.59)	(27386.03)	7305.84
	Cash generated from operations	7057.82	16219.52	209436.76
	Income taxes (paid) / refunded	(1200.00)	(2100.00)	(19400.00)
	Net cash from/(used in) operating activities - A	5857.82	14119.52	190036.76
B.	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equivalent & intangible assets	(32323.39)	(18833.14)	(164952.60)
	Disposal of property, plant and equivalent & intangible assets	2.46	72.13	101.00
	Interest/income on term deposits/bonds/ investment received	52.14	58.76	482.95
	Dividend Received	0.00	0.00	0.00
	Change in Bank balance other than cash and cash equivalents	(4980.59)	(3968.30)	446.56
	Delayed Payment Surcharge Received	3.21	53.65	483.28
	Net cash from/(used in) investing activities - B	(37246.17)	(22616.90)	(163438.81)
C.	CASH FLOW FROM FINANCING ACTIVITIES			
	Proceeds from issue of equity instruments of the Company	-	-	-
	Proceeds from non-current borrowings	32500.00	50,000.00	1,92,500.00
	Repayment of non-current borrowings	(24333.35)	-34,236.09	-1,16,613.80
	Proceeds from current borrowings	40590.41	11,432.04	-33,125.85
	Payment of finance lease obligations	(251.87)	-279.79	-1,176.16
	Interest paid	(17098.73)	-18,437.21	-55,753.79
	Dividend paid	0.00	-	-12,500.00
	Tax on Dividend	0.00	-	-
	Net cash from/(used in) financing activities - C	31406.46	8478.94	(26669.60)
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	18.11	(18.44)	(71.65)
	Cash and cash equivalents at the beginning of the period	54.46	126.11	126.11
	Cash and cash equivalents at the end of the period	72.57	107.66	54.46

Place : **NEW DELHI**
Date : **22-07-2026**

R. N. Goyal



[Signature]
Director (Finance)
NEEPCO Ltd



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong :: CIN - U40101ML1976GOI001658 :: website :: www.neepco.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2026

₹ in lakhs

Sl. No.	Particulars	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	3 months ended 30.06.2026 (Unaudited)	3 months ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	2	3	4	5	6	7	8
1	Income						
	(a) Revenue from operations	102193.28	73635.05	90737.30	102193.28	90737.30	407178.52
	(b) Other income	661.85	12528.85	189.21	661.85	189.21	15186.29
	Total income (a+b)	102855.13	86163.90	90926.51	102855.13	90926.51	422364.81
2	Expenses						
	(a) Fuel cost	33523.69	26081.43	25081.58	33523.69	25081.58	111186.64
	(b) Employee benefits expense	9183.95	13070.65	9680.88	9183.95	9680.88	44597.36
	(c) Finance costs	11354.53	11780.23	13514.86	11354.53	13514.86	50221.70
	(d) Depreciation and amortisation expense	21271.98	21241.32	20913.36	21271.98	20913.36	84687.40
	(e) Other expenses	12105.94	22557.58	12363.20	12105.94	12363.20	57869.19
	Total expenses (a+b+c+d+e)	87440.09	94731.22	81553.88	87440.09	81553.88	348562.28
3	Profit / loss before exceptional items, tax and regulatory deferral account balances (1-2)	15415.03	(8567.32)	9372.63	15415.03	9372.63	73802.53
4	Exceptional items-income / (expense)	0.00	0.00	0.00	0.00	0.00	0.00
	Share of Joint Venture	0.64	(0.16)	1.96	0.64	1.96	2.01
5	Profit / loss before tax and regulatory deferral account balances (3+4)	15415.67	(8567.48)	9374.59	15415.67	9374.59	73804.54
6	Tax expense:						
	(a) Current tax						
	(i) Current Year	492.18	(1165.00)	1434.80	492.18	1434.80	13227.20
	(ii) Earlier Years	0.00	0.00	0.00	0.00	0.00	171.36
	(b) Deferred tax (Net of DTA)	4861.25	(61877.98)	1237.82	4661.25	1237.82	(34928.60)
	Total tax expense (a+b)	5353.43	(63042.98)	2672.62	5353.43	2672.62	(21530.04)
7	Profit before regulatory deferral account balances (5-6)	10062.24	54475.50	6701.97	10062.24	6701.97	95334.58
8	Net movement in regulatory deferral account balances (net of tax)	4571.77	(39486.96)	1365.55	4571.77	1365.55	(18425.14)
9	Profit for the period (7+8)	14634.01	14988.54	8067.52	14634.01	8067.52	76909.44
10	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Net actuarial gains/(losses) on defined benefit plans	(165.00)	3956.31	(684.59)	(165.00)	(684.59)	1902.55
	(b) Net gains/(losses) on fair value of loss adjustments	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Income tax on items that will not be reclassified to profit or loss	0.00	691.24	(119.61)	0.00	(119.61)	332.41
	(a) Net actuarial gains/(losses) on defined benefit plans		0.00				0.00
	Other comprehensive income for the period (net of tax)	(165.00)	3265.07	(564.98)	(165.00)	(564.98)	1570.14
11	Total comprehensive income for the period (9+10)	14469.01	18253.61	7502.54	14469.01	7502.54	78479.58
12	Paid-up equity share capital (Face value of share ₹10/- each)	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
13	Paid up Debt Capital (Long Term Debts + Short Term Borrowings)	853556.77	807517.81	786600.89	853556.77	786600.89	807517.81
14	Other equity excluding revaluation reserve as per balance sheet	427364.69	412695.68	364418.64	427364.69	364418.64	412695.68
15	Net worth	788345.73	773876.72	725399.68	788345.73	725399.68	773876.72
16	Debenture redemption reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
17	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00
18	Earnings per share (of ₹10/- each) - (not annualised) (including net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.41	0.42	0.22	0.41	0.22	2.13
19	Earnings per share (of ₹10/- each) - (not annualised) (excluding net movement in regulatory deferral account balances): Basic and Diluted (in ₹)	0.28	1.51	0.19	0.28	0.19	2.64

Place :: NEW DELHI

Date :: 22-07-2026

Pyg



Director (Finance)
NEEPCO Ltd.



NORTH EASTERN ELECTRIC POWER CORPORATION LTD

Registered Office, Brookland compound, Lower new colony, Laitumukrah, Shillong :: CIN - U40101ML1976GOI001858 :: website :: www.neepco.co.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND THREE MONTHS ENDED 30.06.2026

₹ in lakhs

Sl. No.	Particulars	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 31.03.2026 (Audited)	Quarter ended 30.06.2025 (Unaudited)	3 months ended 30.06.2026 (Unaudited)	3 months ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	2	3	4	5	6	7	8
20	Debt equity ratio (Paid up Debt Capital / Shareholders's Equity)	1.08	1.04	1.08	1.08	1.08	1.04
21	Debt service coverage ratio (DSCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction + Lease payments + Scheduled principal repayments of long term borrowings)	1.46	(0.47)	0.95	1.48	0.95	1.12
22	Interest service coverage ratio (ISCR) (Profit for the period + Interest + Depreciation + Exceptional Items) / (Interest net of transfer to expenditure during construction)	4.65	(1.99)	3.37	4.65	3.37	3.71
23	Current ratio (Current Assets / Current Liabilities)	0.91	0.93	0.96	0.91	0.96	0.93
24	Long term Debt to Working Capital (Long Term Borrowings including current maturity of long term borrowings / Working Capital excluding current maturities of long term borrowings)	11.61	12.71	13.49	11.61	13.49	12.71
25	Bad Debt to Accounts Receivables (Bad Debts / Average Trade Receivables)	0.00	0.00	0.00	0.00	0.00	0.00
26	Current Liability Ratio (Current Liabilities / Total Liabilities) Total Liabilities = Non-Current Liabilities + Current Liabilities - Deferred Revenue	0.26	0.23	0.21	0.26	0.21	0.23
27	Total Debts to Total Assets (Paid up Debts Capital / Total Assets)	0.44	0.43	0.45	0.44	0.45	0.43
28	Debtor Turnover (Revenue from Operations / Average trade receivables) - Annualised	4.69	6.52	5.50	4.69	5.50	6.52
29	Inventory Turnover (Revenue from Operation / Average Inventory) - Annualised	26.55	27.59	24.88	26.55	24.88	27.59
30	Operating Margin (%) (Earning before interest, tax and exceptional items / Revenue from operation)	30.85	(60.62)	27.16	30.85	27.16	24.98
31	Net Profit Margin (%) (Profit for the period / Revenue from operation)	14.32	20.36	8.89	14.32	8.89	18.89

* See accompanying notes to the Consolidated financial results

Place :: NEW DELHI
Date :: 22-07-2026

[Signature]



[Signature]

Director (Finance)
NEEPCO Ltd.

Notes to Consolidated Financial Results:

1. The above Consolidated financial results of North Eastern Electric Power Corporation Ltd (NEEPCO/ the Company) have been reviewed by the Audit Committee of the Board of Directors in their meeting held on 22.07.26 and approved by the Board of Directors in their meeting held on 22.07.26.
2. The Statutory Auditors of the Company have carried out the limited review of these Consolidated Financial Results as required under Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. The Joint Venture Company considered in the Consolidated Financial Results is as follows:
KSK Dibbin Hydro Power Pvt Ltd (NEEPCO's ownership 30%)
- 4.a) The Central Electricity Regulatory Commission (CERC) notified the CERC (Terms and Conditions of Tariff) Regulations, 2024 vide Order No. L-1/268/2022/CERC dated the 15th March, 2024 for determination of tariff for the control period 2024-29. Sale of energy is accounted for based on tariff approved by the CERC. Pending issue of provisional/final tariff orders with effect from 01st April 2024, Capacity Charges (for hydro and thermal generating stations) and Energy Charges (for hydro generating stations) are billed to the beneficiaries in accordance with the tariff approved and applicable as on 31 March 2024. In case of power stations where final tariff is yet to be approved by CERC, the sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through Tariff Petition as per the principles enunciated in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations 2024. For projects for which neither CERC approved tariff is available nor petition pending with the CERC, Sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries. Accordingly, amount provisionally recognized for the quarter & three months ended 30.06.2026 includes ₹(-)3198.37 lakhs (Previous period ₹ 6344.31 lakhs) out of which ₹7585.53 pertains to amount provisionally recognized during the quarter and ₹(-)10,783.90 pertains to reversal of previously recorded provisions.
- (b) Sale for the three months and quarter ended 30.06.2026 includes ₹(-)475.80 lakhs (Previous period ₹ 2185.82 lakhs) on account of earlier years sales arising out of finalization of tariff in current period. Further, arrear received in the current period amounting to ₹ 862.11 lakhs on account of Open Cycle for thermal plants (previous period 'Nil') and ₹ 6894.03 lakhs related to true up order for the period 2019-24 (previous period 'Nil') along with ₹ 0.16 lakh towards refund of excess billing for shortfall of energy charges related to 2019-24 (Previous period Nil).
- c) In terms of regulation 89 of the CERC (Terms and conditions of Tariff) Regulations, 2024, deferred tax liabilities for the period upto 31st March, 2009 whenever they materialise shall be recoverable directly by the generating companies or transmission licensees or from the beneficiaries or long term transmission customers/DICs, as the case may be. Accordingly, sales for the period ended 30.06.2026 includes ₹416.93 lakhs (previous period ₹ 476.10 lakhs).
- d) Revenue from operations for three months and quarter ended 30.06.2026 include ₹ 23784.16 lakhs (previous period & quarter ₹20222.72 lakhs) on account of sale of energy through trading (net of rebate).
5. The Consolidated Financial Statement (CFS) has been prepared with the unaudited financial statement received from the JV Company through the Nominee Directors appointed by NEEPCO.
6. The Company has maintained the required asset cover of 100 % or higher as per the terms of offer document/ Information Memorandum and/or Debenture Trust Deed, including compliance with all the covenants, in respect of the listed non-convertible debt securities. Further, security has been created on the specified assets of the Company through mortgage / hypothecation as per the terms of the respective Debenture Trust Deeds for all secured non-convertible debts securities issued by the Company.
7. Electricity generation is the principal business activity of the Company. Other operations viz., Power Trading, Contracts and Project Management do not form a reportable segment as per Ind AS 108 – "Operating Segments". The Company has a single geographical segment as all its power stations are located within the country.
8. Due to an intense Flash Flood on 24th June 2026, at the Panyor Lower Hydro Power Station (405 MW) resulted in loss of life, severe damage to residential colonies and infrastructure, and a shutdown of generation from 06:40 hours. A detailed assessment of the damage is in progress and, pending its completion, the financial impact of the incident including the impact on the carrying amounts of Property, Plant and Equipment and other assets, the cost of restoration and rehabilitation, and the loss of generation is not reliably ascertainable as on the date of approval of these financial results. The Management is of the view that the incident does not affect the going concern status of the Company or the Station, and the generation is expected to be restored in the Q2 of the FY 2026-27.
9. The comparative figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of financial year ended 31 March 2026 and the published year to date reviewed figures up to 31st December 2025.
10. Previous period figures have been reclassified wherever considered necessary.

Date :: 22-07-2026
Place :: New Delhi

Ry



For and on behalf of Board of Directors
North Eastern Electric Power Corporation Ltd
(B. Maharana)
Director (Finance)



Annexure I-A

Financial results of North Eastern Electric Power Corporation Limited for the quarter ended 30th June 2026
[Regulation 52 (8), read with Regulation 52 (4), of the SEBI (LODR) Regulations]

₹ In Lakhs

Sl. No.	Particulars	STANDALONE FINANCIAL RESULTS				CONSOLIDATED FINANCIAL RESULTS			
		Quarter ended 30th June 2026 (Unaudited)	Quarter ended 31st March 2026 (Audited)	Corresponding quarter ended 30th June 2025 (Unaudited)	Previous year ended 31st March 2026 (Audited)	Quarter ended 30th June 2026 (Unaudited)	Quarter ended 31st March 2026 (Audited)	Corresponding quarter ended 30th June 2025 (Unaudited)	Previous year ended 31st March 2026 (Audited)
1	Total Income	102855.13	86163.90	90926.51	422364.81	102855.13	86163.90	90926.51	422364.81
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items #)	15415.04	(8567.31)	9372.63	73802.53	15415.03	(8567.32)	9372.63	73802.53
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items #)	15415.04	(8567.31)	9372.63	73802.53	15415.67	(8567.48)	9374.59	73804.54
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items #)	14633.54	14988.66	8066.17	76908.06	14634.01	14988.54	8067.52	76909.44
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	14468.54	18253.73	7501.19	78478.20	14469.01	18253.61	7502.54	78479.58
6	Paid up Equity Share Capital	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04	360981.04
7	Reserves (excluding Revaluation Reserve)	427011.93	412543.39	364066.38	412543.39	427364.69	412895.68	364418.64	412895.68
8	Securities premium Account								
9	Net worth	787992.97	773524.43	725047.42	773524.43	788345.73	773876.72	725399.68	773876.72
10	Paid up Debt Capital / Outstanding Debt	853556.77	807517.81	786800.89	807517.81	853556.77	807517.81	786800.89	807517.81
11	Outstanding Redeemable Preference Shares								
12	Debt Equity Ratio	1.08	1.04	1.08	1.04	1.08	1.04	1.08	1.04
13	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -								
	1. Basic:	0.41	0.42	0.22	2.13	0.41	0.42	0.22	2.13
	2. Diluted:	0.41	0.42	0.22	2.13	0.41	0.42	0.22	2.13
14	Capital Redemption Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Debenture Redemption Reserve	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17	65054.17
16	Debt Service Coverage Ratio	1.48	(0.47)	0.95	1.12	1.48	(0.47)	0.95	1.12
17	Interest Service Coverage Ratio	4.65	(1.99)	3.37	3.71	4.65	(1.99)	3.37	3.71

Exceptional and / or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules, whichever

The comparative figures for the quarter ended 31 March 2026 are the balancing figures between audited figures in respect of financial year ended 31 March 2026 and the published year to date reviewed figures up to 31 December 2025.

1) The above is an extract of the detailed format of Quarterly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly financial results are available on the websites of the Stock Exchange(s) and the listed entity.

2) Items referred in Regulation 52 (4) of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015, the pertinent disclosures are as follows:

Sl. No.	Particulars	STANDALONE FINANCIAL RESULTS				CONSOLIDATED FINANCIAL RESULTS			
		Quarter ended 30th June 2026 (Unaudited)	Quarter ended 31st March 2026 (Audited)	Corresponding quarter ended 30th June 2025 (Unaudited)	Previous year ended 31st March 2026 (Audited)	Quarter ended 30th June 2026 (Unaudited)	Quarter ended 31st March 2026 (Audited)	Corresponding quarter ended 30th June 2025 (Unaudited)	Previous year ended 31st March 2026 (Audited)
(a)	Current ratio	0.91	0.93	0.96	0.93	0.91	0.93	0.96	0.93
(b)	Long term debt to working capital	11.61	12.71	13.49	12.71	11.61	12.71	13.49	12.71
(c)	Bad debts to Account receivable ratio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Current liability ratio	0.26	0.23	0.21	0.23	0.26	0.23	0.21	0.23
(e)	Total debts to total assets	0.44	0.43	0.45	0.43	0.44	0.43	0.45	0.43
(f)	Debtors turnover	4.69	6.52	5.50	6.52	4.69	6.52	5.50	6.52
(g)	Inventory turnover	26.55	27.59	24.88	27.59	26.55	27.59	24.88	27.59
(h)	Operating margin(%)	30.85	(60.61)	27.16	24.98	30.85	(60.62)	27.16	24.98
(i)	Net profit margin(%)	14.32	20.36	8.89	18.89	14.32	20.36	8.89	18.89

3) The above results have been reviewed by the Audit Committee of the Board of Directors in their meeting held on _____ and recommended to the Board of Directors of the Company for their approval. The Board of Directors in their meeting held on _____ has approved the same. Further the results has also been reviewed by the Statutory Auditors of the Company.

4) Electricity generation is the principal activity of the Corporation.

5) The Corporation has power stations located within the region and therefore geographical segments are inapplicable.

6) Sale of energy is accounted for based on tariff approved by the Central Electricity Regulatory Commission (CERC). In case of power stations where final tariff is yet to be notified/approved by the CERC, sale of energy is provided for on the basis of provisional rate considering the Annual Fixed Cost submitted before the CERC through tariff petition as per the principles enunciated in the CERC (Terms & Conditions of Tariff) Regulations 2019. For the projects for which neither CERC approved tariff is available nor petition pending with the CERC, sale of energy is accounted for on the basis of tariff as agreed by the beneficiaries.

7) Total income from operations during the quarter includes "Other Income" amounting to ₹ 661.85 lakhs (previous comparative quarter ₹ 189.21 lakhs)

8) Formula used for computation of Ratio:

a. "Debt Service Coverage Ratio" (DSCR) = [Profit before interest, Depreciation and Tax] / (Principal repayment + Interest)

b. "Interest Service Coverage Ratio" (ISCR) = [Profit before interest, Depreciation and Tax] / Interest

Amount of Interest considered pertains to loans taken for Operational Power Stations only.

Place: NEW DELHI

Date: 22.07.2026

Director (Finance)
NEEPCO Ltd.

CERTIFIED TRUE COPY OF THE BOARD RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF NORTH EASTERN ELECTRIC POWER CORPORATION LTD. IN ITS 307th BOARD MEETING HELD ON WEDNESDAY, 22nd JULY, 2026 AT THE BOARD ROOM OF NTPC OFFICE, SCOPE COMPLEX, NEW DELHI FROM 05:00 PM TO 7:30 PM

AGENDA NO: 307.11

TO CONSIDER AND APPROVE UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE THREE MONTHS ENDED ON 30th JUNE 2026

RESOLUTION

- i) **"RESOLVED THAT** the unaudited Standalone Statements of Assets and Liabilities as at 30.06.2026, unaudited Standalone Statements of Cash flow for the quarter ended 30.06.2026 and unaudited Standalone Financial Results for the quarter ended 30.06.2026 together with Notes thereto be and hereby approved and that Managing Director/Director (Finance) /CFO of the Company be and are hereby authorized to sign the same and that the said accounts be submitted to the Auditors for their report thereon".
- ii) **"RESOLVED THAT** the unaudited Consolidated Statements of Assets and Liabilities as at 30.06.2026, unaudited Consolidated Statements of Cash flow for the quarter ended 30.06.2026 and unaudited Consolidated Financial Results for quarter ended 30.06.2026 together with Notes thereto be and hereby approved and that Managing Director/Director (Finance)/CFO of the Company be and are hereby authorized to sign the same and that the said accounts be submitted to the Auditors for their report thereon".
- iii) **"RESOLVED FURTHER THAT** the unaudited Extract of Financial Results of the Company for the quarter ended 30.06.2026 for publication as per prescribed format (Annexure- 1-A) to the Listing Regulations as placed at **Annexure '1-A'** of the Board of Directors agenda be and is hereby approved and the Managing Director / Director (Finance)/CFO be and is hereby authorized to sign the same".
- iv) **"RESOLVED FURTHER THAT** the Managing Director/Director (Finance)/CFO be and is hereby authorized to submit to the stock exchange the applicable form as per Regulation 52 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015".
- v) **"RESOLVED FURTHER THAT** the Managing Director/Director (Finance)/CFO be and is hereby authorized to make such minor modifications, alterations, corrections, additions, deletions or amendments in the aforesaid financial results, notes thereto, extracts, forms, certificates and other related documents as may be required."



अबिनम पनु रोंग
Abinam Panu Rong
कंपनी सचिव-सह-कानूनी सहायक
Company Secretary-cum-LA
नीपको लि.