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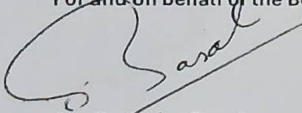
Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)
BALANCE SHEET as at 31.03.2026

ASSETS	Notes	As at 31.03.2026 Rupees	As at 31.03.2025 Rupees
1. NON-CURRENT ASSETS			
a. Non-current tax assets (net)	3	-	-
Total non-current assets		-	-
2. CURRENT ASSETS			
a. Financial assets			
i Cash and cash equivalents	4	7,24,247	8,22,823
ii Other financial assets	5	-	-
b. Other current assets	6	-	-
Total current assets		7,24,247	8,22,823
TOTAL ASSETS		7,24,247	8,22,823
EQUITY AND LIABILITIES			
1. EQUITY			
a. Equity share capital	7	9,00,00,000	9,00,00,000
b. Other equity	8	(10,09,12,853)	(10,07,58,186)
Equity attributable to owners of the Company		(1,09,12,853)	(1,07,58,186)
3. CURRENT LIABILITIES			
a. Financial liabilities			
i Trade payables	9	87,16,410	86,60,619
c. Other current liabilities	10	29,20,689	29,20,389
Total current liabilities		1,16,37,099	1,15,81,008
Total liabilities		1,16,37,099	1,15,81,008
Total equity and liabilities		7,24,247	8,22,823

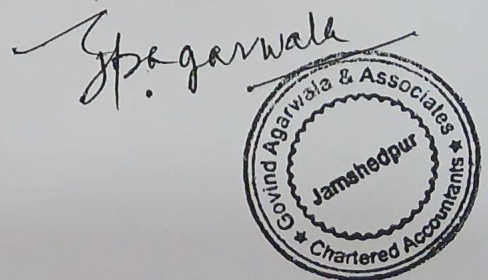
See accompanying notes to the financial statements

1-10

For and on behalf of the Board of Directors,


Mr. Dwijadas Basak
Chairman
DIN - 08785527
Place: Delhi
Date - 13th April 2026


Mr. Suranjit Mishra
Director
DIN - 08176957
Place: Delhi
Date - 13th April 2026



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31.03.2026

	Notes	For the period ended 31.03.2026 Rupees	For the period ended 31.03.2025 Rupees
1. Revenue from operations		-	-
2. Other income	11	-	-
3. Total		-	-
4. Expenses			
a. Employee benefits expense	12	-	-
c. Finance costs	13	366	-
d. Administration and other expenses	14	1,54,301	7,07,178
5. Total expenses		1,54,667	7,07,178
6. Loss before tax		(1,54,667)	(7,07,178)
7. Tax expense:			
a. Current tax expenses		-	-
b. Taxation Excess Provision: Earlier Years		-	-
c. Net current tax expense		-	-
d. Deferred tax		-	-
8. Loss for the period		(1,54,667)	(7,07,178)
9. Other comprehensive income			
Items that will not be reclassified to profit and loss			
Remeasurement of Defined Benefit Plans		-	-
10. Total comprehensive Loss for the year ended attributable to			
-Owners of the company		(1,54,667)	(7,07,178)
-Non-controlling interests		-	-
		(1,54,667)	(7,07,178)
Earnings per equity share:			
(Face value Rs. 10 per share)			
- Basic and diluted (Rupees)		(0.02)	(0.08)

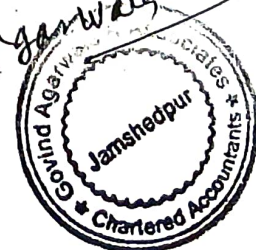
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11-14

For and on behalf of the Board of Directors,


Mr. Dwijadas Basak
Chairman
DIN - 08785527
Place: Delhi
Date - 13th April 2026


Mr. Suranjit Mishra
Director
DIN - 08176957
Place: Delhi
Date - 13th April 2026



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)

Notes to the Interim financial statements for the Period ended 31st March 2026

1 Corporate information

Tata Power Transmission Company Limited (Formerly Known as Tata Power Jamshedpur Distribution Limited) is a wholly owned subsidiary of The Tata Power Company Limited (TPCL). The principal business of the company is to carry on the business of distribution and retail supply of electricity in Jamshedpur Circle

2 Significant accounting policies

2.1 Statement of Compliance

The financial statements have been prepared in accordance with the Indian Accounting Standards ("IND AS") prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

Upto the Quarter ended June 30, 2020, the Company prepared its financials statements in accordance with the requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006.

2.2 Basis of preparation:

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for measurements that have some similarities to fair value but are not fair value, such as net realisable value in Ind AS 2 or value in use in Ind AS 36.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and
- Level 3 inputs are unobservable inputs for the asset or liability.

2.3 Use of estimates

The preparation of financial statements in conformity with the recognition and measurement principles of IND AS requires the management of the Company to make estimates, judgements and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

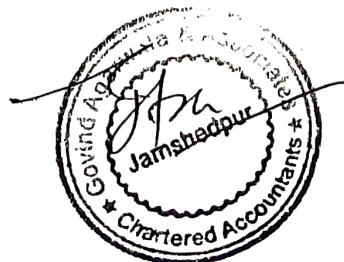
Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of property, plant and equipment, useful lives of property, plant and equipment, valuation of deferred tax assets and provisions and contingent liabilities.

2.4 Revenue Recognition

NA

2.5 Cost recognition:

NA



2.6 **Property, plant and equipment (Tangible / Intangible)**
NA

2.7 **Leases**
NA

2.8 **Earning per share**

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

2.9 **Taxes on Income**

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is highly probable that future economic benefit associated with it will flow to the Company. Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carry forward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses and items relating to capital losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

Current and deferred tax relating to items directly recognised in reserves are recognised in reserves and not in the Statement of Profit and Loss.

2.10 **Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

2.11 **Employee benefits**
NA

2.12 **Inventories**
NA

2.13 **Dividend distribution**
NA



2.14 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.15 Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The Cost includes the cost of replacing parts and borrowing cost for long term construction projects if the recognition criteria are met. When significant parts of the property are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit or loss as incurred.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer applying a valuation model recommended by the International Valuation Standards Committee.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in profit or loss in the period of derecognition.

2.16 Financial instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

2.16.1 Financial Assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost (except for financial assets that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Effective interest method

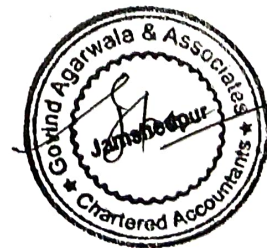
The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for financial assets other than those financial assets classified as at fair value through profit or loss. Interest income is recognised in the Statement of profit and Loss and is included in the "Other income" line item.

Derecognition of financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the Statement of Profit and Loss.



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)

2.14 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.15 Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any.

The Cost includes the cost of replacing parts and borrowing cost for long term construction projects if the recognition criteria are met. When significant parts of the property are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit or loss as incurred.

Though the Company measures investment property using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer applying a valuation model recommended by the International Valuation Standards Committee.

Investment properties are derecognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the assets is recognised in profit or loss in the period of derecognition.

2.16 Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

2.16.1 Financial Assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost (except for financial assets that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (except for debt instruments that are designated as at fair value through profit or loss on initial recognition):

- the asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling financial assets; and
- the contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for financial assets other than those financial assets classified as at fair value through profit or loss. Interest income is recognised in the Statement of profit and Loss and is included in the "Other income" line item.

Derecognition of financial assets

Impairment of financial assets

The Company assesses at each Balance sheet date whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises credit loss allowance at lifetime expected credit loss model for contract assets and / or trade receivables that do not constitute a financing transaction.

2.16.2 Financial Liabilities and Equity Instruments

Classification as debt or equity

Debt and equity instruments issued by a Company entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by an entity are recognised at the proceeds received, net of direct issue costs.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at fair value through profit or loss. Financial liabilities are classified as at fair value through profit or loss when the financial liability is held for trading or it is designated as at fair value through profit or loss.

A) financial liability is held for trading if:

it has been incurred principally for the purpose of repurchasing it in the near term; or
on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or it is a derivative that is not designated and effective as a hedging instrument.

Financial liabilities subsequently measured at amortised cost

Financial liabilities that are not held-for-trading and are not designated as at fair value through profit or loss are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

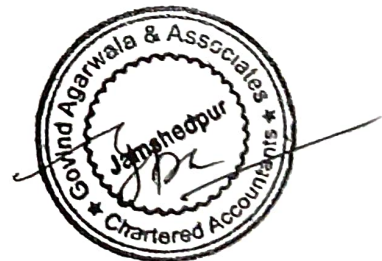
The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the Statement of Profit or Loss.

2.17 Operating Cycle

Considering the nature of business activities, the operating cycle has been assumed to have a duration of 12 months. Accordingly, all assets and liabilities have been classified as current or noncurrent as per the Company's operating cycle and other criteria set out in Ind AS 1 'Presentation of Financial Statements' and Schedule III to the Companies Act, 2013.

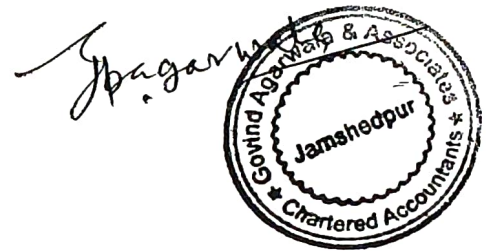
2.18 Contingent Liabilities

Contingent liabilities are disclosed in the financial statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)
Notes to the Interim financial statements for the Period ended 31st March 2026

	As at 31.03.2026 Rupees	As at 31.03.2025 Rupees
3 Non-current tax assets		
a. Advance Income-tax (Net)	-	-
4 Cash and cash equivalents		
Cash and cash equivalents		
a. Balance with banks - in current accounts	7,24,247	8,22,823
b. Cash in hand	-	-
Cash and Cash Equivalents	<u>7,24,247</u>	<u>8,22,823</u>
5 Other financial assets - considered good for recovery		
Current		
Security deposits	-	-
Less Provision	-	-
6 Other current assets		
a. Tata Power Company - Holding Company	-	-
b. Others	-	-
Less Provision	-	-



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)

Notes to the Interim financial statements for the Period ended 31st March 2026

	As at 31.03.2026		As at 31.03.2025	
	Number of shares	Amount	Number of shares	Amount
7 Equity share capital				
(a) Authorised share capital				
Equity shares of Rs. 10 each with voting rights	90,00,000	9,00,00,000	90,00,000	9,00,00,000
(b) Issued, Subscribed and fully paid up share capital				
Equity shares of Rs. 10 each with voting rights	90,00,000	9,00,00,000	90,00,000	9,00,00,000
	<u>90,00,000</u>	<u>9,00,00,000</u>	<u>90,00,000</u>	<u>9,00,00,000</u>

See notes (i) to (v) below

(i) The Company has one class of equity shares having a par value of Rs. 10 each. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31.03.2026		As at 31.03.2025	
	Number of shares held	% holding	Number of shares held	% holding
Equity shares with voting rights			90,00,000	100
The Tata Power Company Limited and individuals jointly	90,00,000	100	90,00,000	100
	<u>90,00,000</u>	<u>100</u>	<u>90,00,000</u>	<u>100</u>

(iii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Number of shares held	Amount
Equity shares with voting rights		
As at 31.03.2025	90,00,000	9,00,00,000
Movement	-	-
As at 31.03.2026	<u>90,00,000</u>	<u>9,00,00,000</u>

(iv) Details of shares held by The Tata Power Company Limited, the holding Company

Particulars	Aggregate number of shares	
	As at 31.03.2026	As at 31.03.2025
Fully paid up equity shares with voting rights		
The Tata Power Company Limited and individuals jointly	90,00,000	90,00,000

(v) Aggregate number of shares bought back for the period of 5 years immediately preceding the Balance Sheet Date

Particulars	Aggregate number of shares	
	As at 31.03.2026	As at 31.03.2025
Equity shares bought back by the Company in aggregate	Nil	Nil

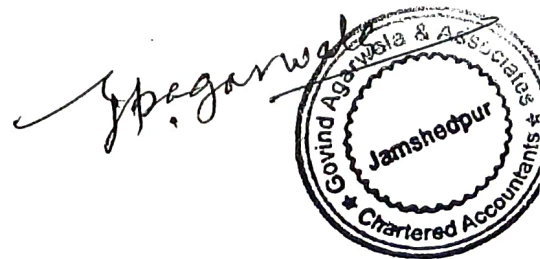
7.1 Other equity		As at 31.03.2026	As at 31.03.2025
Retained earnings		Rupees	Rupees
		(10,07,69,986)	(10,00,62,808)
i.	Opening balance		
ii.	Transferred from Other Comprehensive Income	(1,54,667)	(7,07,178)
iii.	Add: Loss for the Period	<u>(10,09,24,653)</u>	<u>(10,07,69,986)</u>
		<u>(10,09,24,653)</u>	<u>(10,07,69,986)</u>

For and on behalf of the Board of Directors,

Mr. Dwijadas Basak
Chairman
DIN - 08785527
Place: Delhi
Date - 13th April 2026

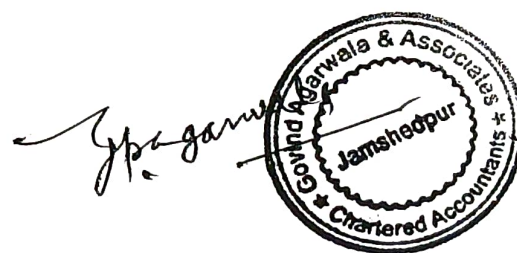
Mr. Suranjit Mishra
Director
DIN - 08176957
Place: Delhi
Date - 13th April 2026

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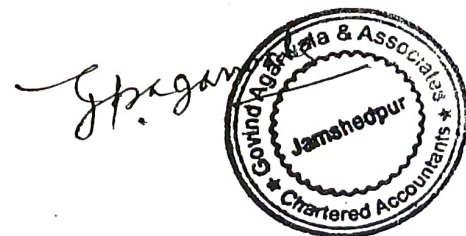
Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)
Notes to the Interim financial statements for the Period ended 31st March 2026

	As at 31.03.2026 Rupees	As at 31.03.2025 Rupees
8 Other equity		
b. Retained earnings		
i. Retained earnings		(10,00,51,008)
ii. Opening balance	(10,07,58,186)	-
iii. Transferred from Other Comprehensive Income	(1,54,667)	(7,07,178)
Add: Loss for the Period	<u>(10,09,12,853)</u>	<u>(10,07,58,186)</u>
Total	<u>(10,09,12,853)</u>	<u>(10,07,58,186)</u>
9 Trade payables		
Trade Payables		86,60,619
(a) Total outstanding dues of creditors other than micro enterprises and small enterprises	87,16,410	
(b) Creditors for Accrued Wages and Salaries		
	<u>87,16,410</u>	<u>86,60,619</u>
10 Other liabilities		
Other current liabilities		
Interest accrued but not due on borrowings	29,14,514	29,14,514
Statutory dues	6,175	5,875
	<u>29,20,689</u>	<u>29,20,389</u>
Total	<u>29,20,689</u>	<u>29,20,389</u>



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)
Notes to the Interim financial statements for the Period ended 31st March 2026

	For the period ended 31.03.2026 Rupees	For the period ended 31.03.2025 Rupees
11 Other income		
a. Interest on		
- Bank Deposits	-	-
- Others	-	-
	<u>-</u>	<u>-</u>
12 Employee benefits expense		
a. Salaries and wages	-	-
b. Contribution to provident and other funds	-	-
c. Retiring gratuities	-	-
d. Staff welfare expenses	-	-
	<u>-</u>	<u>-</u>
13 Finance Cost		
Interest expenses	-	-
On Inter company deposits	366	-
Bank Charges	-	-
	<u>366</u>	<u>-</u>
14 Administration and other expenses		
	1,30,288	6,95,341
a. Consultancy fees	-	-
b. Legal Fees	11,800	-
c. Brand Equity	413	-
d. Administration Expenses	-	-
e. Payments to auditors (including service tax)	11,800	11,800
(i) As auditors - statutory audit	-	-
(ii) For other services	-	37
h. Miscellaneous expenses	-	-
	<u>1,54,301</u>	<u>7,07,178</u>



Tata Power Transmission Company Limited
(Formerly Known as Tata Power Jamshedpur Distribution Limited)

Notes to the Interim financial statements for the Period ended 31st March 2026

15 As the Company has not commenced commercial operations, IND AS 108 on "Operating Segments" is not applicable for the reporting years.

16 Related party transactions:

The Company's material related party transactions and outstanding balances are with its Holding Company with whom the Company routinely enters into transactions in the ordinary course of business.

16.1a Details of related parties

Description of relationship	Names of related parties
Holding Company	The Tata Power Company Limited

Related party disclosures where transactions have taken place

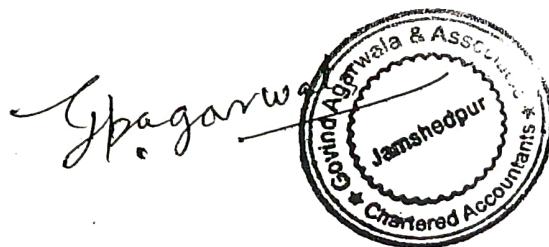
Fellow Subsidiary	Tata Power Delhi Distribution Limited
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Note: Related parties have been identified by the Management

16.1b Details of related party transactions during period ended 31st March 2025 and balances outstanding as on 31st March 2026 :

	Holding Company
Transactions during the period:	
Inter corporate deposit received/(Paid)	-
Balances Outstanding as at Period end	
Payables related to Inter corporate deposit at the period/year end including interest	29,14,514 (29,14,514)
Other payables at the period /year end	86,42,820 (86,42,820)

Note : Previous year's /period figures are in brackets



Tata Power Transmission Company Limited
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Notes to the Interim financial statements for the Period ended 31st March 2026

	As at 31.03.2026	As at 31.03.2025
	Rupees	Rupees
17 Contingent liabilities and commitments (to the extent not provided for)		
(i) Contingent liabilities		
Claims against the company not acknowledged as debts	NIL	NIL
(ii) Commitments		
Other Commitments		
18 Earnings per Share	NIL	NIL

	For the period ended 31.03.2026	For the period ended 31.03.2025
Net profit for the year attributable to equity shareholders (` in)	(A) (1,54,667)	(7,07,178)
Weighted Average number of equity shares	(B) 90,00,000	90,00,000
Par value per share	10	10
Basic and Diluted Earnings Per Share	(A) / (B) (0.02)	(0.08)

19 The company was incorporated on 6th November, 2012. The Company had entered in to distribution franchisee agreement with Jharkhand State Electricity Board on December, 5 2012. The operations have yet to commence however, the company has been informed in July 2014, that the Government recommended for cancellation of DFA on the grounds of irregularity in the tender process. , against which the High Court of Jharkhand [in the writ petition filed by one Ranchi Power Distribution Company Limited) has issued an interim order asking JBVNL NOT to cancel the agreement on the basis of this recommendation. The Company filed the writ petition no. 2437/2015 titled as The Tata Power-Co. Ltd. & TPJDL vs JUVNL & Ors. Which has been allowed in favour of the company vide judgment dated 19.11.2015 whereby the Hon'ble Court was pleased to set aside the impugned letter of termination dated 06.05.2015 and the matter was directed back to JUVNL to consider the issue of continuing with TPC/TPJDL as the disribution franchisee for Jamshedpur Circle. Against this judgment JUVNL filed Letter Patents Appeal No. 477/2017 titled as JUVNL vs TPC and TPJDL .As further informed that the Letter Patents Appeal 477/2017 had been disposed of by the Hon'ble High Court of Jharkhand vide its order dated 23rd August 2022 in terms of the Interlocutory Application filed by The Tata Power Company Limited and the Company in February 2020. Vide the said applications Company had stated that it does not intend to pursue the matter any further in view of changed business dynamics

The Company has incurred loss of Rs 1,54,667/- during the period ended 31st March ,2026 and as of that date the accumulated losses amounting to Rs. 10,09,13,853 /- has fully eroded the net-worth of the Company. In view of the management and supported by legal opinion that the said order can be successfully contested and the support of the holding company, the financial statements of the company have been prepared on a going concern basis.

20 Previous period/year's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

For and on behalf of the Board of Directors,



Mr. Dwijadas Basak
 Chairman
 DIN - 08785527
 Place: Delhi
 Date - 13th April 2026



Mr. Suranjit Mishra
 Director
 DIN - 08176957
 Place: Delhi
 Date - 13th April 2026

