Independent Auditor's Limited Review Report of the unaudited Standalone Financial Results of Meghalaya Power Distribution Corporation Limited for the Quarter Period ended 30th September 2026

To
The Board of Directors
Meghalaya Power Distribution Corporation Ltd
Regd Office: Lumjingshai, Short Round Road, Shillong
Meghalaya-793001

Introduction:

We have reviewed the accompanying statement of unaudited Standalone Financial Results of **Meghalaya Power Distribution Corporation Limited**, for the **Quarter Period ended 30th September 2026** ("the Statement") and year to date result for the period ended **01.07.2026 to 30.09.2026** attached herewith, being submitted by the company.

This Statement is the responsibility of the Company Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with applicable Indian Accounting standards and other accounting procedure and policies. Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of Review:
We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 company personnel and analytical procedure 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.

Conclusion:
Based on our review conducted as above, nothing has come to our attention (subject to the Other Matters as mentioned below) that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies.

PARIK & CO ★ CHARTERED ACCOUNTANTS ★ FRN 302147E (1961)

Head Office: Aasheerwad, Namghar Path, Natun Chachal, Six Mile, Guwahati 781022
Ph: 09431111698, 09608411698 • **Email:** parikinfra@gmail.com

Independent Auditor's Limited Review Report of the unaudited Standalone Financial Results of Meghalaya Power Distribution Corporation Limited for the Quarter Period ended 30th September 2026

Other Matters:

Certain balances of outside payables and outside receivables remain subject to confirmations from third-party or underlying units and /or subsequent reconciliations with respect to third-parties or underlying units. The ascertainment of the practical feasibility and cost-effectiveness of assuming procedure is also under consideration. Thereby, figures pertaining to the set items as mentioned in financial statements are in confirmations with the books of accounts but remain subject to the set procedure.

In the light of the aforementioned bottlenecks existent during the process of preparation of Financial Statements, ascertainment of fair value in accordance with the relevant Indian Accounting Standards (Ind AS) on a ledger-to-ledger basis has been rendered incapacitated. Remedial action to mitigate the problems is under process."

As a result of above matters, we were unable to determine the impact of any possible adjustments in Standalone Ind AS Financial Statements which might have been found necessary in respect of recorded or unrecorded Property, Plant and Equipment, Capital Work-in-Progress, Inventories, Cash & Bank balances, Borrowings, Interest Payable, Accounts Receivable Loans & Advances and the elements making up the Standalone Statement of Profit and Loss and the Standalone Cash Flow Statement.

Our conclusion on the Statement is not modified in respect of above mentioned Emphasis.

For PARIK & CO
Chartered Accountants
FRN: 302147E

PARIK & CO ★ FRN 302147E (1961) ★ CHARTERED ACCOUNTANTS

Partner
CA Bipin Kumar
ICAI Membership No 059805
UDIN: 26059805CPMHJW6616
Date : 12/11/2026

PARIK & CO ★ FRN 302147E (1961) ★ CHARTERED ACCOUNTANTS

Head Office: Aasheerwad, Namghar Path, Natun Chachal, Six Mile, Guwahati 781022
Ph: 09431111698, 09608411698 • **Email:** parikinfra@gmail.com