

Limited Review Report

**The Board of Directors of
Orient Green Power Company Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated Financial Results of Orient Green Power Company Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and half year ended September 30, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 of interim financial information consists of making inquiries, primarily of parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes consolidation of results pertaining to the entities listed in Annexure.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of 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. We did not review the financial results of certain subsidiaries included in the Statement whose interim financial results, before consolidation adjustments, reflect total assets of Rs. 19,647 lakhs as at September 30, 2021 and total revenues of Rs. 1,697 lakhs and Rs. 2,877 lakhs, total net profit/(loss) of Rs. 51 lakhs and Rs. (1,569) lakhs, and total comprehensive income / (loss) of Rs. (175) lakhs and Rs. (1,550) lakhs for the quarter and the half year ended September 30, 2021 respectively and cash inflow/(outflow) of Rs. (284) lakhs for the half year ended September 30, 2021 as considered in the unaudited consolidated financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.
7. We draw attention to the following matters as stated in the Notes to the Financial Results:-
- (i) Considering the stay granted by the Supreme Court of India on the order issued by Central Electricity Regulatory Commission ('CERC') on reduction of floor price, and based on the legal opinion obtained, the company is confident of favourable decision on the appeal with Hon'ble Supreme Court against the APTEL (Appellate Tribunal for Electricity at New Delhi) order and realization of difference of Rs. 500 per REC aggregating to Rs. 2,071 Lakhs in respect of the receivables as on 31st March 2017.
 - (ii) Due to regulatory developments in Andhra Pradesh, the Group could not proceed with Phase III power project. However, the Group is confident of recovering substantial portion of capital advances given in this regard. Accordingly, no provision is required for the capital advance amounting to Rs. 6,511 Lakhs considering the above and the comfort letter issued by SVL Ltd guaranteeing repayment in case of non-recovery. Nevertheless, for the delay in recovering the said advances, the Group has made provision of Rs. 2,060 lakhs as at September 30, 2021 for expected credit losses.
 - (iii) Entire global market experienced significant disruption in operations resulting from uncertainty caused by the Coronavirus (COVID 19) pandemic. As the company and its subsidiaries are into generation and supply of power and related maintenance services, (which is an essential service) and considering the nature of agreements entered with customers, the management believes that the impact on business is not significant as on September 30, 2021. Nevertheless, the uncertainty prevailing in the external environment might have an impact on the future operations of the company. The Company is also closely monitoring the developments and is taking necessary steps to minimize the impact of this unprecedented situation.

G.D. Apte & Co.
Chartered Accountants

Our conclusion on the statement is not modified in respect of above matters.

For G. D. Apte & Co.,
Chartered Accountants
Firm Registration Number: 100 515W
UDIN: 21113053AAAADG6137



Umesh S. Abhyankar
Partner
Membership Number: 113 053
Pune, November 10, 2021.



Annexure

Annexure referred to in paragraph 4 of our review report on the Consolidated Financial Results of Orient Green Power Company Limited for the quarter and half year ended September 30, 2021

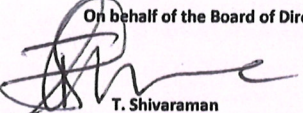
Sr. No.	Name of Subsidiaries
1	Amrit Environmental Technologies Private Limited
2	Beta Wind Farm Private Limited – Consolidated Financial Statements including its following subsidiary : a. Beta Wind Farm (Andhra Pradesh) Private Limited (Entire investments sold during July 2021)
3	Bharath Wind Farm Limited – Consolidated Financial Statements including its following subsidiary : a. Clarion Wind Farm Private Limited
4	Gamma Green Power Private Limited
5	Orient Green Power (Europe) B.V. - Consolidated Financial Statements including its following subsidiary : a. Vjetra Elektrana Crno Brdod.o.o b. Orient Green Power d.o.o.
6	Statt Orient Energy Private Limited
7	Orient Green Power Company (Maharashtra) Private Limited



Orient Green Power Company Limited		
Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021		
Statement of Assets and Liabilities		
Particulars	Rs. In lakhs	
	As at Sep 30, 2021 (Unaudited)	As at Mar 31, 2021 (Audited)
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment (includes Right of use Assets)	1,57,951	1,62,426
(b) Other Intangible Assets	92	167
(c) Goodwill on Consolidation	1,278	1,278
(d) Financial Assets		
(i) Loans	-	389
(ii) Other financial assets	160	157
(e) Non-current Tax Assets	367	340
(f) Other Non-current Assets	5,119	6,409
Total Non - Current Assets	1,64,967	1,71,166
Current assets		
(a) Inventories	200	191
(b) Financial Assets		
(i) Investments	977	201
(ii) Trade Receivables	13,355	10,334
(iii) Cash and Cash Equivalents	1,116	1,355
(iv) Bank balances other than (iii) above	92	258
(v) Others	8,509	3,135
(c) Other Current Assets	687	789
Total Current Assets	24,936	16,263
Assets held for sale	1,146	2,025
TOTAL - Assets	1,91,049	1,89,454
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	75,072	75,072
(b) Other Equity	(23,175)	(29,452)
Equity attributable to equity holders of the Company	51,897	45,620
Non Controlling Interest	(1,071)	(999)
Total Equity	50,826	44,621
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,09,409	1,15,649
(ii) Lease liabilities	2,095	2,207
(b) Provisions	129	201
Total Non - Current Liabilities	1,11,633	1,18,057
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	15,903	16,812
(ii) Lease liabilities	201	272
(iii) Trade Payables		
> Total outstanding dues of micro and small enterprises	-	-
> Total outstanding dues of creditors other than micro and small enterprises	1,842	2,103
(iv) Other Financial Liabilities	2,358	333
(b) Provisions	62	62
(c) Other current Liabilities	1,580	275
Total Current Liabilities	21,946	19,857
Liabilities directly associated with Assets held for sale	6,644	6,919
Total liabilities	28,590	26,776
TOTAL - Equity and Liabilities	1,91,049	1,89,454

Place : Chennai
Date : November 10, 2021



On behalf of the Board of Directors

T. Shivaraman
Vice Chairman





ORIENT GREEN POWER COMPANY LIMITED

ORIENT GREEN POWER COMPANY LIMITED

Registered office: Bascon Futura SV, 4th Floor, No: 10/1, Venkatanarayana Road, T. Nagar, Chennai - 600017

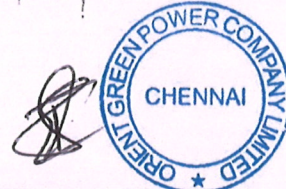
Corporate Identity Number: L40108TN2006PLC061665

Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021

(All amounts are in Indian Rupees in Lakhs unless otherwise stated)

S. No	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
A	CONTINUING OPERATIONS						
1	Revenue from Operations	11,501	7,531	10,380	19,032	16,756	25,475
2	Fixed Charges & other reimbursements	-	-	-	-	-	200
3	Other Income	3	213	148	216	306	595
4	Total Income (1+2+3)	11,504	7,744	10,528	19,248	17,062	26,270
5	Expenses						
	(a) Cost of Maintenance	1,348	1,327	1,277	2,675	2,510	5,086
	(b) Employee Benefits Expense	290	299	301	589	612	1,190
	(c) Finance Costs (Refer note - 8)	3,145	3,187	3,418	6,332	7,075	13,816
	(d) Depreciation and Amortisation Expense	2,231	2,238	2,306	4,469	4,580	9,099
	(e) Other Expenses	571	483	911	1,054	1,369	2,994
	Total Expenses	7,585	7,534	8,213	15,119	16,146	32,185
6	Profit/(Loss) Before Exceptional items and Tax (4-5)	3,919	210	2,315	4,129	916	(5,915)
7	Exceptional Items						
	(a) Profit/(Loss) on sale of assets (Net) (Refer Note-9)	186	73	(28)	259	-	844
	(b) Differential Tariff claim (Refer note-10)	2,441	-	-	2,441	-	-
	(c) Gain/(Loss) on modification of Lease (Refer note-11)	123	-	-	123	-	-
	Total Exceptional items	2,750	73	(28)	2,823	-	844
8	Profit/(Loss) Before Tax (6-7)	6,669	283	2,287	6,952	916	(5,071)
9	Tax Expense:						
	- Current Tax Expense	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
10	Profit/(Loss) for the period from Continuing Operations (8-9) (after tax)	6,669	283	2,287	6,952	916	(5,071)
B	DISCONTINUED OPERATIONS						
11	Profit/(Loss) from discontinued operations before tax (Refer note - 5)	(704)	(63)	(111)	(767)	(211)	(630)
12	Less: Tax expense of discontinued operations	-	-	-	-	-	-
13	Profit/(Loss) from discontinued operations (11-12) (after tax)	(704)	(63)	(111)	(767)	(211)	(630)
14	Profit/(Loss) for the period (10+13)	5,965	220	2,176	6,185	705	(5,701)
15	Other Comprehensive Income						
I.	i. Items that will not be reclassified to profit and loss						
	- Remeasurement of defined benefit obligation	4	(2)	1	2	2	6
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
II.	i. Items that will be reclassified to profit and loss						
	- Deferred gains/(losses) on cash flow hedges	-	-	24	-	40	-
	- Recycled to statement of profit & loss on closure of hedging arrangements	-	-	-	-	-	22
	- Exchange Differences on translation of foreign operation	(226)	245	29	19	157	135
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (I+II)	(222)	243	54	21	199	163
16	Total Comprehensive Income/(Loss) for the period (14+15)	5,743	463	2,230	6,206	904	(5,538)

(Contd...)



S. No	Particulars	Quarter ended			Half year ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
17	Profit/(Loss) for the period attributable to:						
	-Owners of the Company	6,162	94	2,110	6,256	637	(5,755)
	-Non-controlling Interests	(197)	126	66	(71)	68	54
		5,965	220	2,176	6,185	705	(5,701)
	Other comprehensive Income/(Loss) for the period attributable to:						
	-Owners of the Company	(222)	243	54	21	199	163
	-Non-controlling Interests	-	-	-	-	-	-
		(222)	243	54	21	199	163
	Total Comprehensive Income/(Loss) for the period attributable to:						
	-Owners of the Company	5,940	337	2,164	6,277	836	(5,592)
	-Non-controlling Interests	(197)	126	66	(71)	68	54
		5,743	463	2,230	6,206	904	(5,538)
18	Paidup Equity Share Capital(Face value of Rs. 10 each)	75,072	75,072	75,072	75,072	75,072	75,072
19	Earnings per equity share (of Rs. 10/- each not annualized)						
	(a) Basic						
	(i) Continuing operations	0.89	0.02	0.31	0.91	0.12	(0.70)
	(ii) Discontinued Operations	(0.07)	(0.01)	(0.02)	(0.08)	(0.03)	(0.07)
	Total Operations	0.82	0.01	0.29	0.83	0.09	(0.77)
	(b) Diluted						
	(i) Continuing operations	0.89	0.02	0.31	0.91	0.12	(0.70)
	(ii) Discontinued Operations	(0.07)	(0.01)	(0.02)	(0.08)	(0.03)	(0.07)
	Total Operations	0.82	0.01	0.29	0.83	0.09	(0.77)



ORIENT GREEN POWER COMPANY LIMITED		
Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021		
Statement of Cash Flows		
Particulars	For the Half year Ended 30 Sept, 2021 (Unaudited)	For the Half year Ended 30 Sept, 2020 (Unaudited)
A. Cash flows from operating activities		
Profit before tax	6,185	705
<u>Adjustments for:</u>		
Depreciation and amortisation expense	4,469	4,580
(Profit)/Loss on sale of property, plant and equipment	(259)	-
Impairment recognized on assets held for sale	529	-
Finance costs	6,436	7,075
Interest income	(9)	(38)
Net exchange gain or loss on translation of foreign operations	(70)	(332)
Provision for doubtful receivables, loans and advances	400	733
Operating Loss before working capital/other changes	17,681	12,723
<u>Changes in working capital/others:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Current		
Inventories	(10)	8
Investments	-	-
Trade receivables	(2,070)	(1,888)
Other financial assets	(5,462)	420
Other current assets	91	(194)
Non Current		
Other financial assets	489	125
Other non-current assets	(80)	(127)
Assets held for sale	-	176
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Current		
Trade payables	(683)	(56)
Other financial liabilities	(185)	83
Provisions	(12)	-
Other Current Liabilities	3	547
Liabilities directly associated with assets held for sale	(1)	-
Non Current		
Other financial liabilities	-	(3,787)
Provisions	(57)	10
Other non current Liabilities	(38)	-
Cash generated by operations	9,666	8,040
Income Taxes refund/(paid)	(28)	56
Net cash generated/(utilized) from operating activities (A)	9,638	8,096
B. Cash flows from investing activities		
Capital expenditure on Property, Plant and Equipment (PPE), including capital work in progress and interest capitalised	(62)	(37)
Proceeds from disposal of PPE	1,465	-
Proceeds from sale of other current investments/purchase (net)	(776)	-
Amounts advanced to subsidiaries/group companies (Net)	8	5,061
(Increase)/Decrease in bank deposits	166	(489)
Interest received		
- Bank Deposits	4	25
Net cash generated/ (utilized) from investing activities (B)	805	4,560
C. Cash flows from financing activities		
Payments for lease liabilities	(15)	(50)
Proceeds from long term borrowings	-	200
Repayment of long-term borrowings	(6,841)	(8,871)
Proceeds from long term borrowings from related parties	13	-
(Repayment of) / Proceeds from other short-term borrowings	(127)	(94)
Interest Paid		
To Banks and Financial institutions	(3,769)	(3,577)
Net cash flows generated/(utilized) from financing activities (C)	(10,739)	(12,392)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	(296)	264
Cash and cash equivalents at the beginning of the period	1,355	819
Exchange differences on translation of foreign currency cash and cash equivalents	57	31
Cash and cash equivalents at the end of the period	1,116	1,114



Orient Green Power Company Limited**Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021**

1. The above consolidated unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on November 10, 2021. The statutory auditors of the Company carried out 'Limited Review' on these consolidated results for the quarter and Half year ended September 30, 2021.
2. The Group operates in a single segment which is "Generation of power through renewable sources". The CEO (designated Chief Operating Decision Maker (CODM)) of the company/group reviews the operations as a single segment as mentioned above. The operations of the group are seasonal in nature and the performance of any quarter may not be representative of the annual performance.
3. Considering the regulatory developments in Andhra Pradesh during the year FY-2019-20, the company (through M/s. Beta Wind Farm Private Limited, One of the subsidiaries) could not proceed with Phase III power project. However, the Group is confident of recovering substantial portion of capital advances given in this regard. Considering the above facts and the comfort letter issued by SVL Ltd guaranteeing repayment, in case of non-recovery, no provision is required for the capital advance amounting to Rs. 6,511 lakhs. Nevertheless, for the delay in recovering the said advances, the Group made provision of Rs. 2,060 lakhs for expected credit losses till September 30, 2021.

The above has been highlighted as an Emphasis of matter in the Limited Review Report on the consolidated unaudited financial results.

4. Considering the stay granted by the Supreme Court of India on the order issued by Central Electricity Regulatory Commission ('CERC') on reduction of floor price, and based on the legal opinion obtained, the Group is confident of favourable decision on the appeal with Hon'ble Supreme Court against the APTEL (Appellate Tribunal for Electricity at New Delhi) order and realization of difference of Rs.500/ REC aggregating to Rs.2,071 lakhs in respect of the receivables as on 31st March 2017.

The above has been highlighted as an Emphasis of matter in the Limited Review Report on the consolidated unaudited financial results.

5. The Financial results includes total income of Rs.Nil, total loss after tax of Rs.757 lakhs and total comprehensive loss of Rs.757 lakhs for the Half year ended September 30, 2021, after elimination, in respect of one subsidiary viz. Amrit Environmental Technologies Pvt. Ltd(AETPL), whose financial statements were prepared by the Management on the basis other



Orient Green Power Company Limited**Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021**

than that of going concern. The group has recognized impairment loss of Rs. 3,171 lakhs to bring down the carrying value of Property, Plant and Equipment to their net realizable value of Rs.950 lakhs. The company holds 74% of equity shares in AETPL.

6. The Board of Directors of the Company, at its meeting held on January 30, 2020, gave its in-principle approval for merger of its wholly owned subsidiary namely, Bharath Wind Farm Limited with the company. The Board in its meeting dated August 11, 2021 reviewed the progress of the merger and having considered the delays involved in securing the requisite clearances, the Board approved the withdrawal of the scheme.
7. The Board of Directors of the Company, at their meeting held on January 30, 2020, gave in-principle approval for a scheme of arrangement wherein 50% of the share capital and certain portion of securities premium account would have been utilized towards adjustment of identified business losses of the Company. The draft scheme would have been subject to approval from shareholders and regulatory authorities. Subsequent to the approval of scheme, the par value of the equity share was proposed to be Rs.5 per share.

The Company was directed to re-submit the scheme application with latest financials available, as the review by stock exchanges were not completed within the expected time. Considering the time and costs involved in the process of resubmission, the Board in its meeting dated August 11, 2021 approved the withdrawal of the scheme.

8. The group availed Covid- 19 moratorium benefit on certain borrowings during the previous year. As per the order of Hon'ble Supreme Court of India dated March 23, 2021, the group approached lenders to refund the interest on interest charged during the moratorium period. Certain lenders had approved the claim and accordingly interest expense for the half year is lower by Rs.135 lakhs.
9. During the current period, the group disposed off certain vacant land parcels and the resultant profit of Rs.259 lakhs is disclosed as an exceptional item. During the previous year, the group disposed off windmills (capacity of 4.5MW), certain land parcels and certain other assets resulting profit of Rs.844 lakhs is disclosed as an exceptional item.
10. In the year 2012, APERC determined the interim tariff of Rs.1.69 per unit for the wind projects that completed 10 years of commercial operations. Upon representations from the industry, the final tariff for the said projects was fixed at Rs.3.37 per unit. However, AP Discom (the customer) denied the revised tariff claim made by one of the subsidiary company M/s. Bharath Wind Farm Limited(BWFL). The Andhra Pradesh Electricity Regulatory Commission (APERC) in the year 2019, confirmed the applicability of the rate of Rs.3.37 per unit. The APERC in its

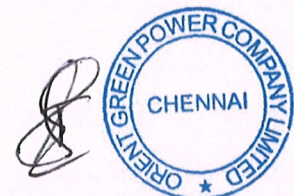


Orient Green Power Company Limited**Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021**

order dated September 22, 2021 directed AP Discom to pay the dues in six equal monthly instalments and the first instalment has been received in October 2021. AP Discom has challenged the aforesaid order before Appellate Tribunal for Electricity (APTEL) and the same is pending. However, considering the merits of the case, the management believes that a reasonable certainty exists for recovery of the claim and accordingly the income towards the differential claim of Rs. 2,441 lakhs has been recognized under exceptional items in these consolidated unaudited financial results.

11. During the current period, one of the land lease agreements entered into by one of the subsidiary M/s. Beta Wind Farm Private as a lessee was amended. This modification of lease terms resulted in a reduction of Right of use asset and lease liabilities by Rs.212Lakhs and Rs.335Lakhs. Consequently, a gain of Rs.123Lakhs has been recognized under exceptional items in these consolidated unaudited financial results.
12. During the current quarter, one of the subsidiaries M/s. Beta Wind Farm Private Limited disposed its entire shareholding in its Wholly owned subsidiary M/s Beta Wind Farm (AP) Private Limited for Rs.0.14Lakhs. Accordingly, these consolidated results include the losses of Beta Wind Farm (AP) Private Limited till the date of disposal. The impact of derecognition of this stepdown subsidiary is insignificant in these consolidated unaudited financial results.
13. During the previous quarter, one of the overseas subsidiaries namely Statt orient energy private limited entered into an agreement with buyers for disposal of its entire shareholding of 48% in M/s. Pennant penguin dendro power private limited. Accordingly, a gain of Rs. 52 lakhs is recognized in these results under discontinued operations.
14. Entire global market experienced significant disruptions in operations resulting from uncertainty caused by the Coronavirus (COVID 19) pandemic. As the Group is into generation and supply of power (which is an essential service) and considering the nature of agreements entered with customers, the management believes that the impact on business is not significant as on September 30, 2021. Nevertheless, the uncertainty prevailing in the external environment might have an impact on the future operations of the company. The Group is also closely monitoring the developments and is taking necessary steps to minimize the impact of this unprecedented situation.

The above has been highlighted as an Emphasis of matter in the Limited Review Report on the consolidated unaudited financial results.



Orient Green Power Company Limited
Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2021

15. The Code on Social Security, 2020 (the code) has been enacted, which would impact contribution by the Company towards applicable social security schemes. The Ministry of Labour and Employment has also released draft rules there under on November 13, 2020 and has invited suggestions from stakeholders which are under active consideration by the Ministry. The actual impact on account of this change will be evaluated and accounted for when notification becomes effective.

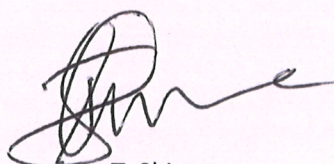
16. The figures for previous year/ period have been regrouped wherever necessary to conform to the classification of the current period.

17. Financial Results of the Company – Standalone

(Rs. in Lakhs)

Particulars	Quarter ended			Half-year ended		Year Ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Profit / (Loss) Before Tax	(334)	(209)	(194)	(543)	(354)	(797)
Profit / (Loss) After Tax	(334)	(209)	(194)	(543)	(354)	(797)

On behalf of the Board of Directors

T. Shivaraman
Vice Chairman

Place: Chennai

Date: November 10, 2021

