

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, 2023 ("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. 7,136 lakhs as at September 30, 2023 and total revenues of Rs. 320 lakhs and Rs. 860 lakhs, total net profit/(loss) of Rs.



10 lakhs and Rs. 183 lakhs, and total comprehensive income / (loss) of Rs. (51) lakhs and Rs. 120 lakhs for the quarter and the half year ended September 30, 2023 respectively and cash inflow/(outflow) of Rs. 37 lakhs for the half year ended September 30, 2023 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. However, for the delay in recovering the said receivables, the Group made provision of Rs. 559 lakhs for expected credit losses till September 30, 2023.

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

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



Umesh S. Abhyankar
Partner
Membership Number: 113 053
UDIN: 23113053BGWTDW7759
Pune, November 1, 2023

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, 2023

Sr. No.	Name of Subsidiaries
1	Amrit Environmental Technologies Private Limited
2	Beta Wind Farm Private Limited
3	Bharath Wind Farm Limited
4	Gamma Green Power Private Limited
5	Clarion Wind Farm Private Limited
6	Orient Green Power (Europe) B.V. - Consolidated Financial Statements including its following subsidiary : a. Vjetra Elektroana Crno Brdod.o.o b. Orient Green Power d.o.o.





ORIENT GREEN POWER COMPANY LIMITED

ORIENT GREEN POWER COMPANY LIMITED

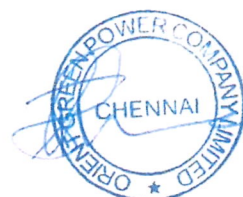
Registered office: 4th Floor, Bascon Futura, No. 10/1, Venkatanarayana Road, T. Nagar, Chennai - 600017

Corporate Identity Number: L40108TN2006PLC061665

Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023

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

S. No	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A	CONTINUING OPERATIONS						
1	Revenue from Operations	12,230	7,868	10,782	20,098	18,551	25,831
2	Other Income	180	60	42	240	92	3,190
3	Total Income (1+2)	12,410	7,928	10,824	20,338	18,643	29,021
4	Expenses						
	(a) Cost of Maintenance	1,316	1,182	1,240	2,498	2,510	5,129
	(b) Employee Benefits Expense	356	357	309	713	610	1,279
	(c) Finance Costs	1,979	2,099	2,657	4,078	5,413	10,824
	(d) Depreciation and Amortisation Expense	2,065	2,052	2,077	4,117	4,148	8,295
	(e) Other Expenses	520	524	561	1,044	1,387	2,318
	Total Expenses	6,236	6,214	6,844	12,450	14,068	27,845
5	Profit/(Loss) Before Exceptional items and Tax (3-4)	6,174	1,714	3,980	7,888	4,575	1,176
6	Exceptional Items (Refer note- 9)	1,326	(785)	(479)	541	(69)	2,334
7	Profit/(Loss) Before Tax (5+6)	7,500	929	3,501	8,429	4,506	3,510
8	Tax Expense:						
	- Current Tax Expense	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	-
9	Profit/(Loss) for the period from Continuing Operations (7-8) (after tax)	7,500	929	3,501	8,429	4,506	3,510
8	DISCONTINUED OPERATIONS						
10	Profit/(Loss) from discontinued operations before tax (Refer note- 7)	-	-	(121)	-	(250)	(177)
11	Less: Tax expense of discontinued operations	-	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11) (after tax)	-	-	(121)	-	(250)	(177)
13	Profit/(Loss) for the period (9+12)	7,500	929	3,380	8,429	4,256	3,333
14	Other Comprehensive Income						
i.	Items that will not be reclassified to profit and loss						
	- Remeasurement of defined benefit obligation- (loss)/gain	(30)	(30)	-	(60)	(1)	(120)
ii.	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
ii.	Items that will be reclassified to profit and loss						
	- Deferred gains/(losses) on cash flow hedges	-	-	-	-	-	-
	- Recycled to statement of profit & loss on closure of hedging arrangements	-	-	-	-	-	-
	- Exchange Differences on translation of foreign operation	(61)	(2)	(119)	(63)	(175)	277
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (I+II)	(91)	(32)	(119)	(123)	(176)	157
15	Total Comprehensive Income/(Loss) for the period (13+14)	7,409	897	3,261	8,306	4,080	3,490



S. No	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
16	Profit/(Loss) for the period attributable to:						
	-Owners of the Company						
	-Continuing Operations	7,496	841	3,481	8,337	4,465	3,381
	-Discontinued Operations	-	-	(97)	-	(196)	(123)
	-Non-controlling Interests						
	-Continuing Operations	4	88	20	92	41	129
	-Discontinued Operations	-	-	(24)	-	(54)	(54)
		7,500	929	3,380	8,429	4,256	3,333
	Other comprehensive Income/(Loss) for the period attributable to:						
	-Owners of the Company						
	-Continuing Operations	(91)	(32)	(119)	(123)	(176)	157
	-Discontinued Operations	-	-	-	-	-	-
	-Non-controlling Interests						
	-Continuing Operations	-	-	-	-	-	-
	-Discontinued Operations	-	-	-	-	-	-
		(91)	(32)	(119)	(123)	(176)	157
	Total Comprehensive Income/(Loss) for the period attributable to:						
	-Owners of the Company	7,405	809	3,265	8,214	4,093	3,415
	-Non-controlling Interests	4	88	(4)	92	(13)	75
		7,409	897	3,261	8,306	4,080	3,490
17	Paidup Equity Share Capital (Face value of Rs. 10 each)	98,072	75,072	75,072	98,072	75,072	75,072
18	Earnings per equity share (of Rs. 10/- each not annualized) #						
	(a) Continuing Operations						
	(i) Basic	0.92	0.10	0.43	1.02	0.55	0.42
	(ii) Diluted	0.92	0.10	0.43	1.02	0.55	0.42
	(b) Discontinued Operations						
	(i) Basic	-	-	(0.01)	-	(0.02)	(0.02)
	(ii) Diluted	-	-	(0.01)	-	(0.02)	(0.02)
	(c) Total EPS (Continuing and Discontinued)						
	(i) Basic	0.92	0.10	0.42	1.02	0.53	0.40
	(ii) Diluted	0.92	0.10	0.42	1.02	0.53	0.40

EPS for the comparative periods have been restated on account of equity shares issued under rights issue during the quarter ended September 30, 2023.





Orient Green Power Company Limited
Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023
Statement of Assets and Liabilities

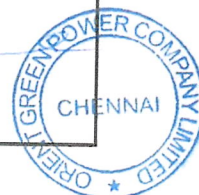
Particulars	(Rs. in lakhs)	
	As at Sept 30, 2023 (Unaudited)	As at Mar 31, 2023 (Audited)
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment (includes Right of use Assets)	1,41,247	1,45,031
(b) Capital work in progress	945	504
(c) Goodwill on Consolidation	1,278	1,278
(d) Other Intangible Assets	1	1
(e) Financial Assets		
(i) Other financial assets	496	219
(f) Non-current Tax Assets	158	116
(g) Other Non-current Assets	355	584
Total Non - Current Assets	1,44,480	1,47,733
Current assets		
(a) Inventories	422	455
(b) Financial Assets		
(i) Investments	1,004	3
(ii) Trade Receivables	14,145	11,277
(iii) Cash and Cash Equivalents	7,861	1,101
(iv) Bank balances other than (iii) above	2,377	123
(v) Others	3,632	6,570
(c) Other Current Assets	864	732
Total Current Assets	30,305	20,261
Assets held for sale	1,217	1,217
TOTAL - Assets	1,76,002	1,69,211
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	98,072	75,072
(b) Other Equity	(14,496)	(22,710)
Equity attributable to equity holders of the Company	83,576	52,362
Non Controlling Interest	(775)	(867)
Total Equity	82,801	51,495
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	71,736	94,867
(ii) Lease liabilities	2,049	1,939
(b) Provisions	218	126
Total Non-current liabilities	74,003	96,932
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,669	12,259
(ii) Lease liabilities	30	30
(iii) Trade Payables		
> Total outstanding dues of micro and small enterprises	33	4
> Total outstanding dues of creditors other than micro and small enterprises	1,182	1,227
(b) Other current Liabilities	161	141
(c) Provisions	42	42
Total Current Liabilities	12,117	13,703
Liabilities directly associated with Assets held for sale	7,081	7,081
TOTAL - Equity and Liabilities	1,76,002	1,69,211

On behalf of the Board of Directors

Place: Chennai
Date: November 01, 2023



T Shivaraman
Managing Director





ORIENT GREEN POWER COMPANY LIMITED		
Statement of Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023		
Statement of Cash Flows		
Particulars	For the Half year Ended 30 Sept, 2023	For the Half year Ended 30 Sept, 2022
	(Unaudited)	(Unaudited)
A. Cash flows from operating activities		
Profit/(Loss) before tax	8,429	4,256
<u>Adjustments for:</u>		
Depreciation and amortisation expense	4,117	4,148
Assets Written Off	-	2
Impairment loss recognized on assets held for sale	-	(5)
Provision for doubtful loans/advances/trade receivables	112	452
(Profit)/loss on sale of Property, Plant and Equipment	(1,566)	(1,367)
Realized/Unrealized loss in value of Renewable Energy Certificates(RECs)	364	-
Liabilities no longer required written back	(21)	(20)
Provision for decommissioning liability	12	-
Finance costs	4,078	6,668
Net gain on disposal / fair valuation of investments	(6)	-
Interest income	(16)	(16)
Effect of foreign exchange fluctuations (net)	34	51
Exceptional Interest (income)/Expense (net)	660	-
Operating Profit/ (Loss) before working capital/other changes	16,197	14,169
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
<u>Current</u>		
Inventories	34	(62)
Trade receivables	(2,847)	(3,337)
Other financial assets	2,349	(928)
Other current assets	(128)	(35)
<u>Non Current</u>		
Other financial assets (Non - current)	(285)	(103)
Other non-current assets	76	-
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
<u>Current</u>		
Trade payables	(89)	1,170
Other financial liabilities	(14)	-
Provisions	5	2
Other Current Liabilities	28	22
Liabilities directly associated with assets held for sale	-	(160)
<u>Non Current</u>		
Other non current liabilities	-	8
Provisions	15	(7)
Cash generated from/(utilised for) operations	15,341	10,739
Income Taxes refund/(paid)	(43)	3
Net cash generated from/(utilized for) operating activities (A)	15,298	10,742
B. Cash flows from investing activities		
Acquisition of Property, Plant and Equipment/ intangible assets	(524)	(33)
Proceeds from disposal of Property, Plant and Equipment	1,925	600
Changes in earmarked bank accounts	(3)	(2)
(Increase)/Decrease in deposit with banks	(6,338)	250
(Investments) / proceeds from sale of investments (Net)	(997)	(1,027)
Capital Advances (given)/ Repaid	(441)	-
Interest received from		
- Inter company loans/others	-	-
- Bank Deposits	87	11
Advances received for sale of assets	-	48
Net cash generated/ (utilized) from investing activities (B)	(6,291)	(153)
C. Cash flows from financing activities		
Proceeds from issue of shares	22,999	-
Payment of lease liabilities	(15)	(15)
Proceeds from/(Repayment) of long-term borrowings banks/others(net)	(4,311)	(5,642)
Interest/ Charges paid on preclosure of loan	(596)	-
Proceeds/(repayment) of long term borrowings from related parties (net)	(16,441)	702
Proceeds from short term borrowings(net of repayment)	-	(482)
Interest Paid		
To Banks and FI	(3,877)	(5,266)
Net cash flows generated/(utilized) from financing activities (C)	(2,241)	(10,703)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	6,766	(114)
Cash and cash equivalents at the beginning of the year	1,101	829
Exchange differences on translation of foreign currency cash and cash equivalents	(6)	(18)
Cash and cash equivalents at the end of the year	7,861	697



[Handwritten Signature]



**Orient Green Power Company Limited****Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023**

1. The above consolidated unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of Orient Green Power Company Limited (the Holding Company) at their respective meetings held on November 01, 2023. The statutory auditors of the company carried out 'Limited Review' on these results for the quarter and half year ended September 30, 2023.
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 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 group (through M/s. Beta Wind Farm Private Limited, one of the subsidiaries) could not proceed with Phase III power project. The capital advances issued in this regard could not be recovered from the vendor owing to their financial position. These advances are supported by a comfort letter issued by M/s. SVL Limited. The net advances of Rs. 4,000 lakhs receivable by the group have been recovered.
4. Considering the stay granted by the Hon'ble 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. Nevertheless, for the delay in recovering the said advances, the Group made provision of Rs. 559 lakhs for expected credit losses till September 30, 2023.

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

5. Issue of Equity shares by way of Rights Issue

During the quarter, the company issued 230,000,000 Equity Shares of Rs. 10 aggregating to Rs.23,000 lakhs through a Rights issue and the allotment was made on September 23, 2023. Consequently, the paid up Equity share Capital has increased to Rs. 98,072 lakhs. The Equity Shares of the Company were listed and admitted for trading on The Bombay Stock Exchange Limited (BSE) and The National Stock Exchange of India Limited (NSE) with effect from September 29, 2023.

The details of utilisation of the issue proceeds of Rs. 22,999 lakhs (net of proceeds short received) as at September 30, 2023 are given below:



Orient Green Power Company Limited

Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023

Details of Rights issue proceeds utilization as at September 30, 2023 (Amount Rs. in lakhs)			
Particulars/Objects	Amount Proposed under objects	Amount utilized till September 30, 2023	Amount pending to be utilized*
Object-1: Repayment of unsecured loans due from our Company to Janati Bio Power Private Limited, one of the Promoters of our Company	14,500	14,500	-
Object-2: Part repayment or prepayment of unsecured loans to Janati Bio Power Private Limited, one of the Promoters of our Company availed by Bharath Wind Farm Limited, one of our wholly owned subsidiaries of the Company	2,500	2,500	-
Object-3: Repayment/ Pre-payment of certain secured loans including interest availed from lenders of the Company either in part or full	1,500	-	1,500
Object-4: Part repayment of secured loans including interest availed from lenders by Amrit Environmental Technologies Private Limited, one of the subsidiaries of the Company	1,500	-	1,500
Object-5: Part repayment or pre-payment of unsecured loans including interest availed from Beta Wind Farm Private Limited, one of the subsidiaries of the Company	1,000	-	1,000
Object-6: General Corporate Purposes	1,768	-	1,768
Issue Expenses Payments made to LM, consultants from Escrow Account(net of proceeds short received)	231	22	209
Total	22,999	17,022	5,977

*Pending utilization, the proceeds are temporarily invested in Fixed Deposit with banks in line with the terms of the issue.

6. The Board of Directors of the company in their meeting dated January 02, 2023 discussed various options to increase the installed capacity by exploring hybrid solutions and to have a mix of solar and wind energy farms with a target capacity of 1 GW over a span of 2-3 years. A consultant was appointed to make a comprehensive study on capacity expansion. The Investment/Banking/Borrowing Committee of the Board considered and took on record an Information Memorandum (IM) prepared through the consultant in relation to the said capacity addition. The Board of Directors considered the above IM, additional cash flows made available from debt refinancing, approved rising funds not exceeding Rs.22,500 lakhs through a rights issue of equity shares for the initial capacity expansion, subject to statutory/regulatory approvals.



Orient Green Power Company Limited
Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023

7. These Consolidated Unaudited Financial results includes total income of Rs. NIL, total loss after tax of Rs. NIL and total comprehensive loss of Rs. NIL for the quarter and half year ended September 30, 2023, after elimination, in respect of subsidiary viz. Amrit Environmental Technologies Pvt. Ltd (AETPL), whose financial results were prepared by the Management on the basis other than that of going concern. The company holds 74% of equity shares in AETPL.
8. Orient Green Power (Maharashtra) Private Limited, one of the subsidiaries of the company made an application for voluntary strike off during the previous year and the same has been approved by the Ministry of Corporate Affairs(MCA) during the year.
9. Exceptional Items

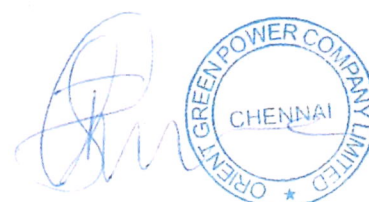
Particulars	(Rs. In lakhs)					
	Quarter ended			Half year ended		Year ended
	30-Sep-23 Unaudited	30-Jun-23 Unaudited	30-Sep-22 Unaudited	30-Sep-23 Unaudited	30-Sep-22 Unaudited	31-Mar-23 Audited
(a) Profit/(Loss) on sale of assets (Net)	1,561	4	48	1,565	1,368	2,227
(b) Interest income/(expense) (net)^	(207)	(453)	(527)	(660)	(1,028)	(60)
(c) Realized/unrealized Loss in value of Renewable Energy Certificates(RECs) post to opting out from REC scheme	(28)	(336)	-	(364)	-	-
(d) Gain/(Loss) on modification of Lease	-	-	-	-	-	287
(e) Impairment (loss)/ reversal on assets classified as held for sale	-	-	-	-	32	32
(f) Structural strengthening expense for certain identified windmills	-	-	-	-	(441)	(152)
Total	1,326	(785)	(479)	541	(69)	2,334

^Interest Income/(Expense) for current period include interest expense incurred on pre-closure of secured borrowings on account of refinancing, net of corresponding interest income.

10. Refinancing and closure of borrowings

During the quarter, the following borrowings were refinanced/closed by the group as a part of strategic financing management policy which would result in reduction in the finance costs in future:

- M/s. Clarion Wind Farm Private Limited, one of the step-down subsidiaries of the company mobilized a loan of Rs. 5,590 lakhs from HDFC Bank Limited towards refinancing the existing term loan facilities.
- M/s. Gamma Green Power Private Limited, one of the subsidiaries of the company, mobilized a loan of Rs. 2,240 lakhs from City Union Bank Limited towards refinancing the existing term loan facilities.



**Orient Green Power Company Limited****Notes to the Consolidated Unaudited Financial Results for the Quarter and Half year ended September 30, 2023**

- c. M/s. Vjetroelectrana Crno. Brdo. d.o.o, one of the step-down subsidiaries of the company domiciled in Croatia repaid the Euro loan of 12 million (Rs. 7,480 lakhs) availed during FY 2010-11.
- d. The company prepaid its entire principal and interest outstanding on the secured term loan availed from Yes Bank Limited amounting to Rs. 1,361 lakhs.
11. 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.
12. The figures for the previous year/ period have been regrouped wherever necessary to conform to the classification of the current period.

13. Financial Results of the Company – Standalone

(Rs. In lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Profit / (Loss) Before Tax	(291)	(218)	(667)	(509)	(1,453)	314
Profit / (Loss) After Tax	(291)	(218)	(667)	(509)	(1,453)	314

Place: Chennai
Date: November 01, 2023



On behalf of the Board of Directors


T Shivaraman
Managing Director & CEO

