

Independent Auditors' Report on the Quarterly and Annual Consolidated Financial Results of Orient Green Power Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of Orient Green Power Company Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and the year ended March 31, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of certain subsidiaries the aforesaid consolidated financial results:

- a. Include the annual financial results of the entities listed in Annexure.
- b. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. Give a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of consolidated net profit and total comprehensive income and other financial information of the Group respectively for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("Act") as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013



and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters in the Notes to the consolidated annual 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 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 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. 1,580 lakhs for expected credit losses till March 31, 2026.
- (ii) Tamil Nadu Power Distribution Corporation Limited (TNPDC) has filed petitions before the Hon'ble Tamil Nadu Electricity Regulatory Commission, seeking to declare that certain Subsidiaries/Step down Subsidiary of the company viz. Beta Wind Farm Private Limited, Gamma Green Power Private Limited and Clarion Wind Farm Private Limited have not met the criteria for Captive Generating Plant (CGP) status for certain earlier years and has claimed Cross Subsidy Surcharge (CSS) and Additional Surcharge on the energy consumed by the customers during these periods.

However, based on the legal opinion obtained by the group and the CGP compliance certificates issued by TANGEDCO for these subsidiaries for most of the earlier years under consideration, the likelihood of any liability is remote.

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Consolidated Financial Results

These quarterly and annual financial results have been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and total comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective companies or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company and its subsidiaries incorporated in India have adequate internal financial controls with reference to the consolidated financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

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



Other Matters

- a. We did not audit the financial results of certain subsidiaries included in the statement whose Financial Results, before consolidation adjustments, reflect Group's share of total assets of Rs. 15,621 Lakhs as at March 31, 2026 and Group's share of total revenue of Rs. 868 Lakhs and Rs. 2,320 Lakhs for the quarter and year ended March 31, 2026 respectively. The consolidated financial results also include Group's share of total net profit after tax of Rs. 159 Lakhs and Rs. 312 Lakhs, total comprehensive income/(loss) of Rs. 285 lakhs and Rs. 990 lakhs for the quarter and year ended March 31, 2026 respectively and Rs. Nil and Rs. (77) lakhs under Discontinued operations for quarter and year ended March 31, 2026 respectively. The consolidated financial results also include net cash inflow/ (outflow) of Rs. 1,010 Lakhs for the year ended March 31, 2026. These Financial Results have been audited by other auditors whose reports have been furnished to us by the management and our opinion on the consolidated financial results, 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 are as stated in paragraph above.
- b. The quarterly financial results for the quarter ended March 31, 2026 are the derived figures between the audited figures for the year ended March 31, 2026 and the published unaudited year to date figures up to December 31, 2025 being the date of the end of third quarter of the current financial year which were subjected to limited review by us as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Our opinion on the consolidated financial results is not modified in respect of the above matters.

For G. D. Apte & Co.

Chartered Accountants

Firm Registration Number: 100515W

UDIN: 26113053RUAEEQ3755

Umesh S. Abhyankar

Partner

Membership Number: 113 053

Pune, May 11, 2026



Annexure

Annexure referred to in Opinion Paragraph of our Audit Report on Annual Consolidated Financial Results of Orient Green Power Company Limited for the year ended March 31, 2026

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





ORIENT GREEN POWER COMPANY LIMITED

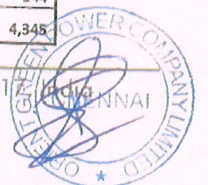
ORIENT GREEN POWER COMPANY LIMITED						
Registered office: 4th Floor, Bascon Futura, No. 10/1, Venkatanarayana Road, T. Nagar, Chennai - 600017						
Corporate Identity Number: L40108TN2006PLC061665						
Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026						
(All amounts are in Indian Rupees in Lakhs unless otherwise stated)						
S. No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
A	CONTINUING OPERATIONS					
1	Revenue from Operations	3,859	3,597	4,176	29,295	26,037
2	Other Income	803	409	587	2,262	1,852
3	Total Income (1+2)	4,662	4,006	4,763	31,557	27,889
4	Expenses					
	(a) Cost of Maintenance	1,471	1,288	1,355	5,587	5,236
	(b) Employee Benefits Expense	393	441	392	1,727	1,542
	(c) Finance Costs	1,274	1,349	1,647	5,718	7,199
	(d) Depreciation and Amortisation Expense	2,180	2,174	2,074	8,617	8,358
	(e) Other Expenses	983	570	763	3,698	2,380
	Total Expenses	6,301	5,822	6,231	25,347	24,715
5	Profit/(Loss) Before Exceptional Items and Tax (3-4)	(1,639)	(1,816)	(1,468)	6,210	3,174
6	Exceptional Items (Refer note - 11)	46	(315)	116	1,037	185
7	Profit/(Loss) Before Tax (5+6)	(1,593)	(2,131)	(1,352)	7,247	3,359
8	Tax Expense:					
	- Current Tax Expense	82	-	-	82	-
	- Current Tax Expense of earlier periods	-	-	-	-	17
	- Deferred Tax Expense	(24)	-	(31)	(24)	(31)
9	Profit/(Loss) for the period from Continuing Operations (7-8) (after tax)	(1,651)	(2,131)	(1,321)	7,189	3,373
B	DISCONTINUED OPERATIONS					
10	Profit/(Loss) from discontinued operations before tax (Refer note - 9)	-	-	(50)	(15)	966
11	Less: Tax expense of discontinued operations	5	12	138	17	138
12	Profit/(Loss) from discontinued operations	(5)	(12)	(188)	(32)	828
13	Profit/(Loss) for the period (9+12)	(1,656)	(2,143)	(1,509)	7,157	4,201
14	Other Comprehensive Income					
	From Continuing Operations					
A.	i. Items that will not be reclassified to profit or loss					
	- Remeasurement of defined benefit obligation- (loss)/gain	23	(11)	63	(14)	27
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	5	-	5
	Subtotal (A)	23	(11)	68	(14)	32
B.	i. Items that will be reclassified to profit or loss					
	- Exchange Differences on translation of foreign operation	127	73	165	755	119
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Subtotal (B)	127	73	165	755	119
	Other Comprehensive Income for the period from Continuing operations (A+B)	150	62	233	741	151
	From discontinued Operations					
C.	i. Items that will not be reclassified to profit or loss					
	- Remeasurement of defined benefit obligation- (loss)/gain	2	-	(8)	-	(9)
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	2	-	2
	Subtotal (C)	2	-	(6)	-	(7)
D.	i. Items that will be reclassified to profit or loss					
	- Exchange Differences on translation of foreign operation	-	-	-	-	-
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Subtotal (D)	-	-	-	-	-
	Other Comprehensive Income for the period from discontinued operations (C+D)	2	-	(6)	-	(7)
	Total Other Comprehensive Income/(Loss) (A+B+C+D)	152	62	227	741	144
15	Total Comprehensive Income/(Loss) for the period (13+14)	(1,504)	(2,081)	(1,282)	7,898	4,345

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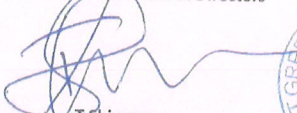
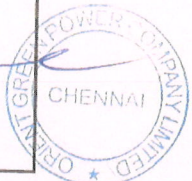

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CIN : L40108TN2006PLC061665



S. No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
16	Profit/(Loss) for the period attributable to:					
	-Owners of the Company					
	-Continuing Operations	(1,753)	(2,273)	(1,415)	6,951	3,236
	-Discontinued Operations	(5)	(12)	(188)	(12)	645
	-Non-controlling Interests					
	-Continuing Operations	102	142	94	238	137
	-Discontinued Operations	-	-	-	(20)	183
		(1,656)	(2,143)	(1,509)	7,157	4,201
	Other comprehensive Income/(Loss) for the period attributable to:					
	-Owners of the Company					
	-Continuing Operations	150	62	233	741	151
	-Discontinued Operations	2	-	(6)	-	(7)
	-Non-controlling Interests					
	-Continuing Operations	-	-	-	-	-
	-Discontinued Operations	-	-	-	-	-
		152	62	227	741	144
	Total Comprehensive Income/(Loss) for the period attributable to:					
	-Owners of the Company	(1,606)	(2,223)	(1,376)	7,680	4,025
	-Non-controlling Interests	102	142	94	218	320
		(1,504)	(2,081)	(1,282)	7,898	4,345
17	Paidup Equity Share Capital (Face value of Rs. 10 each)	1,17,303	1,17,303	1,17,303	1,17,303	1,17,303
18	Earnings per equity share (of Rs. 10/- each not annualized)					
	(a) Continuing Operations					
	(i) Basic	(0.15)	(0.19)	(0.12)	0.59	0.27
	(ii) Diluted	(0.15)	(0.19)	(0.12)	0.59	0.27
	(b) Discontinued Operations					
	(i) Basic	-	-	(0.02)	-	0.06
	(ii) Diluted	-	-	(0.02)	-	0.06
	(c) Total EPS (Continuing and Discontinued)					
	(i) Basic	(0.15)	(0.19)	(0.14)	0.59	0.33
	(ii) Diluted	(0.15)	(0.19)	(0.14)	0.59	0.33



Orient Green Power Company Limited		
Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026		
Statement of Assets and Liabilities		
Particulars	(Rs. in lakhs)	
	As at Mar 31, 2026 (Audited)	As at Mar 31, 2025 (Audited)
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment (includes Right of use Assets)	1,35,209	1,31,564
(b) Capital work in progress	7,896	968
(c) Goodwill on Consolidation	1,278	1,278
(d) Other Intangible Assets	10	12
(e) Financial Assets		
(i) Loans	-	-
(ii) Other financial assets	735	469
(f) Non-current Tax Assets (Net)	295	251
(g) Other Non-current Assets	2,382	330
Total Non - Current Assets	1,47,805	1,34,872
Current assets		
(a) Inventories	695	601
(b) Financial Assets		
(i) Investments	247	1,401
(ii) Trade Receivables	8,098	8,057
(iii) Cash and Cash Equivalents	6,506	2,944
(iv) Bank balances other than (iii) above	6,089	14,177
(v) Others	2,569	2,616
(c) Other Current Assets	961	882
Total Current Assets	25,165	30,678
Assets held for sale	213	641
TOTAL - Assets	1,73,183	1,66,191
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	1,17,303	1,17,303
(b) Other Equity	(2,076)	(9,756)
Equity attributable to equity holders of the Company	1,15,227	1,07,547
Non Controlling Interest	236	(360)
Total Equity	1,15,463	1,07,187
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	41,176	43,319
(ii) Lease liabilities	1,977	1,643
(iii) Other financial liabilities	9	8
(b) Provisions	602	167
(c) Deferred tax liabilities (Net)	-	24
Total Non-current liabilities	43,764	45,161
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,163	10,199
(ii) Lease liabilities	96	42
(iii) Trade Payables		
> Total outstanding dues of micro and small enterprises	58	79
> Total outstanding dues of creditors other than micro and small enterprises	948	605
(iv) Other Financial Liabilities	5	93
(b) Other current Liabilities	1,632	121
(c) Provisions	82	84
(d) Current tax liabilities (Net)	202	92
Total Current Liabilities	12,186	11,315
Liabilities directly associated with Assets held for sale	1,770	2,528
TOTAL - Equity and Liabilities	1,73,183	1,66,191
On behalf of the Board of Directors		
 F. Shivaraman Managing Director & CEO		
		
Place: Chennai Date: May 11, 2026		
		

ORIENT GREEN POWER COMPANY LIMITED Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026 Statement of Cash Flows		
(All amounts are in Indian Rupees in Lakhs unless otherwise stated)		
Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025 (Audited)
A. Cash flows from operating activities		
Profit/(Loss) before tax	7,232	4,325
<i>Adjustments for:</i>		
Depreciation and amortisation expense	8,618	8,364
(Gain)/Loss in value of Renewable Energy Certificates(RECs)	-	6
Provision for decommissioning liability	-	6
Provision for Diminution in the value of Inventory	5	-
Gain on fair valuation of Interest Free Security Deposit	-	(23)
Liabilities/ Provisions no longer required written back	(161)	(1,777)
Expected credit loss on Loans/other assets/ receivables/(Reversals)-net	1,612	467
Impairment/Write off of Asset held for Sale/Property Plant and Equipment/Receivables	-	933
(Profit)/loss on sale of Property, Plant and Equipment	(24)	(51)
(Profit)/loss on sale & fair valuation of investments	(50)	(18)
Finance costs	5,795	7,218
Interest income	(1,592)	(1,232)
Realised gain on sale of REC Inventory	(41)	-
Refund of excess interest charged in earlier years/periods	(1,624)	-
Unrealised Loss/(Gain) on Foreign Exchange (Net)	(269)	(57)
Operating Profit/ (Loss) before working capital/other changes	19,501	18,161
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
<i>Current</i>		
Inventories		
Trade receivables	(99)	(236)
Other financial assets	(1,076)	(226)
Other current assets	195	266
<i>Non Current</i>	(84)	(258)
Other financial assets		
Other non-current assets	(497)	(1,000)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>	(92)	(66)
<i>Current</i>		
Trade payables		
Provisions	235	237
Other Current Liabilities	6	33
Liabilities directly associated with assets held for sale	1,588	(49)
<i>Non Current</i>	(150)	-
Other financial liabilities		
Provisions	-	31
	(22)	14
Cash generated from/(utilised for) operations	19,505	16,907
Income Taxes refund/(paid)	(47)	(53)
Net cash generated from/(utilized for) operating activities (A)	19,458	16,854
B. Cash flows from investing activities		
Acquisition of Property, Plant and Equipment/ intangible assets and Capital work in progress, Interest capitalised and Capital advances	(19,320)	(994)
Proceeds from disposal of Power undertaking (Refer note no. 9)	101	-
Proceeds from disposal of Property, Plant and Equipment	28	102
Proceeds from sale of/ (investment in) other current investments (net)	1,205	(1,383)
(Increase)/Decrease in deposit with banks	8,087	(13,844)
(Increase)/Decrease in deposit with NBFC's	(1,532)	-
Interest received from		
- Deposits with Bank /other FI's	1,719	781
Net cash generated/ (utilized) from investing activities (B)	(9,712)	(15,338)

ORIENT GREEN POWER COMPANY LIMITED		
Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026		
Statement of Cash Flows		
<i>(All amounts are in Indian Rupees in Lakhs unless otherwise stated)</i>		
Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025 (Audited)
C. Cash flows from financing activities		
Proceeds from rights issue of equity shares	-	25,000
Proceeds from issue of equity shares to Non Controlling Interests (Refer note no.5)	378	-
Share application money pending allotment in Subsidiary	5	-
Share issue expenses	-	(291)
Deposits with bank for debt service	(337)	(2,453)
Payment of lease liabilities	(85)	(42)
Proceeds from long-term borrowings Banks & Financial Institutions	7,512	-
Repayment of long-term borrowings Banks & Financial Institutions	(10,203)	(10,818)
Proceeds from/(Repayment of) long-term borrowings Others (net)	69	(10,071)
Processing fee incurred on term loans	(55)	-
Refund of excess interest charged in earlier years/periods	931	-
Interest Paid	(4,566)	(6,881)
Net cash flows generated/(utilized) from financing activities (C)	(6,351)	(5,556)
Net (decrease)/ increase in cash and cash equivalents (A+B+C)	3,395	(4,040)
Cash and cash equivalents at the beginning of the year	2,944	6,950
Exchange differences on translation of foreign currency cash and cash equivalents	167	34
Cash and cash equivalents as at the end of the Year	6,506	2,944
Notes:		
1. The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (IND AS) -7, 'Statement of Cash Flow' as specified in the Companies (Indian Accounting Standards) Rules, 2015.		
2. Direct Tax paid is treated as arising from operating activities and are not bifurcated between investment and financing activities.		
3. All figures in brackets indicate outflow		



**Orient Green Power Company Limited****Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026**

1. The above consolidated financial results have been prepared in accordance with the applicable Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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 May 11, 2026. These financial results have been audited by the statutory auditors of the company.
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 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. 1,580 lakhs for expected credit losses till March 31, 2026.

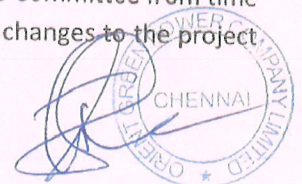
The above matter has been highlighted as an Emphasis of matter in the Auditors Report on these Consolidated financial results.

4. Issue of Equity Shares by way of Rights Issue

- a. During the previous year, the Holding company issued 19,23,07,692 Equity Shares of Rs. 10 at a price of Rs. 13 per equity share aggregating to Rs.25,000 lakhs through a Rights issue and the allotment is made on September 20, 2024. Consequently, the paid up Equity share Capital has increased to Rs. 1,17,303 lakhs. The Equity Shares of the Holding Company were listed and admitted for trading on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) with effect from September 27, 2024.

The company has utilized Rs. 17,864.55 lakhs towards the objects of the issue and issue expenses upto March 31, 2026. Out of the remaining unspent proceeds of Rs. 7,135.45 lakhs, Rs. 5,293.92 lakhs are placed in the fixed deposits with banks and remaining Rs. 1,841.53 lakhs are in the current accounts of the company and Delta Renewable Energy Private Limited, the subsidiary for utilization on the objects of the issue.

- b. Considering the changes in the solar market, the Board of Directors/Rights Issue Committee from time to time reviewed the progress of implementation of the project and approved changes to the project.





Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

including increasing the solar project capacity from 19.8 MW AC Project to 25 MW AC, changing project location and implementing the project through multiple contractors and locations.

During the quarter ended December 2025, the Rights Issue Committee of the Board of Directors approved the proposal to develop a 17.6 MW AC solar power project in Thiruvannamalai District, Tamil Nadu through an EPC contract executed on December 29, 2025 at an estimated cost of Rs. 9,942 lakhs as part of the objects of the issue. Besides this, the Rights Issue Committee made the following recommendations to the Board of Directors:

- i. With the commissioning of the 7 MW AC solar project on December 05, 2025 and the 17.6 MW AC solar project being tied up for development, the objective of developing 25 MW AC of solar capacity is substantially achieved. Accordingly, it was recommended that the proposed capacity be revised/restricted to 24.6 MW AC.
- ii. After completion of the 17.6 MW AC project, unspent proceeds earmarked for the object, if any, may be utilized towards general corporate purposes.

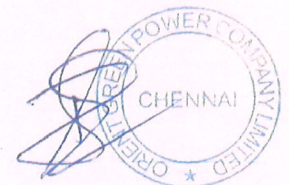
The above recommendations were duly approved by the Board of Directors in its meeting dated February 04, 2026.

5. During the current year ended March 31, 2026, M/s. Delta Renewable Energy Private Limited (DELTA) (erstwhile, wholly owned subsidiary of the Holding company) offered preferential issue of the equity shares in four tranches to which the holding company and the other companies made the subscriptions. The number of equity shares allotted to the holding company and the other subscribers, on tranche wise basis, is set out in the table below.

Tranche No.*	Allotment date	No. of Equity shares allotted to the Holding Company	No. of Equity shares allotted to Other Subscribers	Total
1	07-08-2025	21,58,710	9,29,447	30,88,157
2	08-11-2025	5,13,333	2,20,000	7,33,333
3	23-03-2026	61,44,490	26,33,353	87,77,843
		88,16,533	37,82,800	1,25,99,333

*During April, 2026, Delta completed the allotment of the fourth tranche wherein the holding company and the other subscribers were allotted 2,33,333 shares and 1,00,000 shares respectively.

The shareholding of the holding company in DELTA reduced from 100% to 70% after allotment in all the tranches. In accordance with the group accounting policy on non-controlling interests consistently applied, basis the business model adopted for DELTA, the entire profits/losses of Delta would be absorbed by the group. Accordingly, the equity share capital of Rs. 378 lakhs contributed by the other shareholders as at March 31, 2026 is included under Non-Controlling Interests, while preparing these consolidated financial results.



Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

6. Capacity Expansion/ Repowering Initiatives

a. Capacity Expansion

Pursuant to the approved expansion plan, on February 02, 2026, Gamma Green Power Private Limited (Gamma), One of the Subsidiaries of the Holding company, entered into an EPC Contract to setup 3 No's Wind Turbine Generators (WTG's) of 3.30 MW capacity each, aggregating to 9.90 MW, with M/s. Renfra Energy India Limited (Formerly, Renfra Energy India Private Limited) (Renfra), at an estimated cost of Rs. 8,505 lakhs, in Tiruchirappalli District, Tamil Nadu on a turnkey basis. Out of the same, 2 WTG's were commissioned on March 20, 2026 and the remaining 1 WTG was commissioned on April 27, 2026.

b. Repowering of existing wind capacity

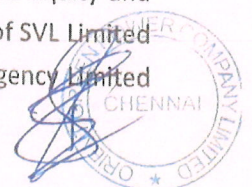
- i. On January 28, 2026, Clarion Wind Farm Private Limited (Clarion), one of the Material Stepdown Subsidiaries of the Holding company entered into a Contract for procurement of 3WTG's of 2.1 MW capacity each, aggregating to 6.3 MW, with M/s. Suzlon Energy Limited (Suzlon) at an estimated cost of Rs.3,287 lakhs for re-powering part of its existing wind farm at Devarkulam site, Tamil Nadu. Subsequently, Clarion has also signed and executed an agreement for supervisory, pre-commissioning and commissioning works of the said 6.3 MW repowering contract with M/s. Suzlon Southern Projects Limited on February 26, 2026 at an estimated cost of Rs. 485 lakhs.
- ii. On April 17, 2026, the Investment/Borrowing/Banking Committee (IBBC) of Board of Directors of Clarion has given the approval for entering into a Contract for procurement of 2 P57 WTG's of 750 KW each aggregating to 1.5 MW with M/s. Pioneer Wincon Energy Systems Private Limited (Pioneer) for re-powering the part of its existing windfarm, at an estimated cost of Rs. 861 lakhs, at Devarkulam site, Tamil Nadu. Accordingly, Clarion has signed and executed the aforesaid Contract with the Pioneer on April 17, 2026.

7. During the quarter ended December 2025, M/s. Infomerics Valuation and Rating Limited ("Infomerics") has improved its rating on the long term bank facilities of the Beta Wind Farm Private Limited (BETA), One of the Material Subsidiaries of the Holding company, to 'IVR BBB with Stable outlook' from its earlier rating of 'IVR BBB- with Stable outlook'.

During April 2026, M/s. India Ratings & Research Private Limited ("India Ratings") has revised the rating outlook to Positive from Stable by re-affirming its earlier rating of 'IND BBB-' on the bank loan facilities of the Gamma Green Power Private Limited (Gamma) and the Clarion Wind Farm Private Limited (Clarion), One of the Subsidiaries and Step Down Subsidiary of the Holding company respectively.

8. Pledge of Investments by the Company/Promoters

- a. During the quarter ended June 30, 2025, the Holding company created a pledge on its Equity and Preference shareholding in various subsidiaries and step down subsidiaries in favour of SVL Limited (SVL, one of the promoter companies) and Indian Renewable Energy Development Agency Limited



Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

(IREDA) in respect of loans extended to the company and its subsidiaries. The details of investments pledged are given below:

S. No.	Name of the Subsidiary/ Step down Subsidiary	Instrument pledged	Percentage of Shares pledged in favour of	
			SVL*	IREDA
1	Bharath Wind Farm Limited	Equity Shares	100.00%	-
2	Beta Wind Farm Private Limited	Equity Shares	23.00%	-#
	Beta Wind Farm Private Limited	Preference Shares	49.00%	51.00%
3	Orient Green Power Europe BV	Equity Shares	100.00%	-
4	Gamma Green Power Private Limited	Equity Shares	72.50%	-
5	Clarion Wind Farm Private Limited	Equity Shares	72.35%	-

- 51% of Equity Shares held in Beta Wind Farm Private Limited were already pledged in favour of IREDA.

*On April 01, 2026, SVL issued a No Objection Letter for release of Pledge on the above said investments created in its favour and accordingly, the pledge has since been released.

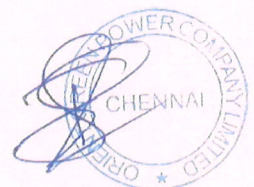
- b. The following is the summary of the stock exchange intimations made by M/s. Janati Bio Power Private Limited (JBPL), one of the promoters of the company during the current year under Regulation 31 of the SEBI (Substantial Acquisition of shares and Takeover) Regulations, 2011 for communicating the pledge of investments held in OGPL:

S.No	Pledged in favour of	Date of Pledge	No. of Shares Pledged
1.	SPV Finserve Pvt Ltd (formerly SPV Resorts and Banquets Pvt Ltd)	August 22, 2025	1,00,00,000
2.	Catalyst Trusteeship Limited (in the capacity of Debenture trustee for the debenture holders of SVL)	September 30, 2025	26,59,52,084
	Total		27,59,52,084

Together with the investments pledged in the earlier periods, the entire 28,59,52,084 shares held by JBPL in the company stands pledged.

9. Discontinued Operations:

- i. The Board of Directors of M/s. Bharath Wind Farm Limited (BWFL), a wholly owned subsidiary of the company, during its meeting dated June 04, 2025 accorded the approval for transfer of its 20 MW power business undertaking (along with associated contingent liabilities) on slump sale basis as a going concern to M/s. Beta Wind Farm (Andhra Pradesh) Private Limited (BETA AP), a wholly owned subsidiary of M/s. Janati Bio Power Private Limited, one of the promoter companies.



**Orient Green Power Company Limited****Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026**

The members of BWFL in the Extraordinary General Meeting held on June 30, 2025, accorded their approval for the said transfer at a consideration equivalent to the net asset value of the undertaking on the date of transfer. Accordingly, the undertaking has been transferred on July 01, 2025 for a consideration of Rs. 101 Lakhs.

Considering the above, the net profit/loss pertaining to the said power business undertaking including profit of Rs. 8 lakhs on transfer has been disclosed under discontinued operations in accordance with the IND AS 105: "Non-Current Assets held for sale and discontinued operations," for the current and comparative periods.

- II. The Consolidated Financial results for the previous year ended March 31, 2025 include total income of Rs. 1,605 lakhs and total impairment loss of Rs. 900 lakhs which aggregate to net income (after tax) of Rs. 705 lakhs., under discontinued operations, in respect of a subsidiary viz. Amrit Environmental Technologies Pvt. Ltd (AETPL), whose financial results were prepared by the Management on a basis other than that of going concern.

Considering the decision to dispose-off the investments in AETPL by the Board of Directors during January 2018, the company entered into a Share Purchase Agreement (SPA) and transferred 26% of the equity holdings in AETPL. The company currently holds 74% of equity shares in AETPL and the disposal of this investment was delayed consequent to the delays in receiving the aforementioned OTS and reinstatement of leasehold lands in the name AETPL. With the OTS received, AETPL is in the process of reinstating the lease. Upon completion of the same, the disposal of AETPL will be carried out in accordance with the terms of the share purchase agreement.





Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

III. The Summary results of Discontinued Operations are as under:

S.No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	-	-	(29)	86	308
2	Other Income	-	-	77	27	1,710
3	Total Income (1+2)	-	-	48	113	2,018
4	Total Expenses	-	-	98	136	272
5	Profit/(Loss) Before Exceptional items and Tax (3-4)	-	-	(50)	(23)	1,746
6	Exceptional Items	-	-	-	8	(780)
7	Profit/(Loss) Before Tax (5+6)	-	-	(50)	(15)	966
8	Tax expenses	5	12	138	17	138
9	Profit/(Loss) After Tax (7-8)	(5)	(12)	(188)	(32)	828
10	Other Comprehensive Income	2	-	(6)	-	(7)
11	Total Comprehensive Income (9+10)	(3)	(12)	(194)	(32)	821
12	Disaggregation of Profit/(Loss) After Tax	(5)	(12)	(188)	(32)	828
a	Discontinued Operations in Bharath Wind Farm Limited for disposal of Windfarm Undertaking on Slump Sale Basis	(5)	(12)	(188)	45	123
b	Interest on Trade Payables in Amrit Environmental Technologies Pvt Ltd (AETPL)	-	-	-	(77)	-
c	Adjustment of Excess Liability towards Borrowings upon OTS in AETPL	-	-	-	-	705
13	Disaggregation of Other Comprehensive Income	2	-	(6)	-	(7)
a	Discontinued Operations in Bharath Wind Farm Limited on disposal of Windfarm Undertaking on Slump Sale Basis	2	-	(6)	-	(7)

The details of net cash flows attributable to the above discontinued operations are given below:

Particulars	(Rs. In Lakhs)	
	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flows from Operating activities	(96)	280
Cash flows from Investing activities	101	-
Cash flows from Financing activities	200	(3,000)





Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

10. Tamil Nadu Power Distribution Corporation Limited (TNPDC) (formerly TANGEDCO) has filed petitions before the Hon'ble Tamil Nadu Electricity Regulatory Commission, seeking to declare that certain Subsidiaries/ Step down Subsidiary of the company viz. Beta Wind Farm Private Limited, Gamma Green Power Private Limited and Clarion Wind Farm Private Limited have not met the criteria for Captive Generating Plant (CGP) status for certain earlier years and has claimed Cross Subsidy Surcharge (CSS) and Additional Surcharge on the energy consumed by the customers during these periods. However, based on the legal opinion obtained by the group and the CGP compliance certificates issued by TANGEDCO for these subsidiaries for most of the earlier years under consideration, the likelihood of any liability is remote.

The above matter has been highlighted as an Emphasis of matter in the Auditors Report on these Consolidated financial results.

11. Exceptional Items

Particulars	(Rs. In lakhs)				
	Quarter ended			Year ended	
	31-Mar-26 Audited	31-Dec-25 Unaudited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
(a) Profit/(Loss) on sale of assets (Net)	5	-	16	15	51
(b) Claim for generation loss	-	-	100	5	134
(c) Refund of excess interest charged in earlier years/periods net (refer note. i & ii below)	-	-	-	1,624	-
(d) Interest claim on the company (refer note. iii below)	-	(315)	-	(648)	-
(e) Realized Gain on Sale of Renewable Energy Certificates(RECs) post to opting out from REC scheme	41	-	-	41	-
Total	46	(315)	116	1,037	185

Note:

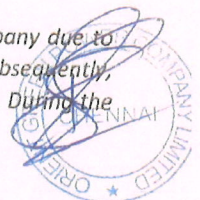
- i. In January 2024, Beta Wind Farm Private Limited ("Beta" or "the Subsidiary") accepted an award in its favour in the matter of Beta Wind Farm Private Limited vs. Bank of Baroda, issued by the Office of the RBI Ombudsman, Thiruvananthapuram, under the Reserve Bank Integrated Ombudsman Scheme, 2021.

The award directed Bank of Baroda to:

- Refund the penalty of 2% imposed for non-creation of the DSRA from April 1, 2022;
- Refund the additional interest charged on the credit facilities since February 4, 2023; and
- Refund the excess interest charged due to the insertion of a new clause applying the highest Rate of Interest (ROI) charged by another lender in the consortium.

Pursuant to the award, Beta received a refund of Rs.931 lakhs from Bank of Baroda on July 22, 2025. The amount has been recognized as interest income under exceptional items during the year ended March 31, 2026.

- ii. IREDA Limited, the secured lender of Beta, had levied a penal interest of 1% on the loans availed by the company due to pendency in creation of security for an insignificant portion of assets the period from May 2024 to July 2025. Subsequently, Beta completed the process for creation of security and approached the lender for a waiver of the penal interest. During the



Orient Green Power Company Limited**Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026**

quarter ended September 30, 2025, IREDA Limited approved the request and waived the entire penal interest levied since May 2024, amounting to Rs.739 lakhs out of which Rs.693 lakhs relating to previous years/periods presented as Interest income under the Exceptional items. During the aforementioned period i.e. from May 2024 to July 2025, the security coverage was more than 100% of the outstanding loan.

iii. The company entered into an MoU with S M Milkose Limited for implementation of biomass power projects in 2008. Disputes arose between the parties which were referred to the arbitration and the award pronounced during 2016 was not in favour of the company. Aggrieved by the decision, the company appealed before the Hon'ble Delhi High Court and S M Milkose Limited too approached the same court seeking performance of the arbitral award. Complying to the interim order of the Delhi High Court, the company deposited Rs. 576 lakhs (including Rs.326 lakhs of interest) in 2021. Upon hearing the final arguments, the Hon'ble Delhi High Court ordered the case in favour of S M Milkose Limited, directing the company to pay an interest of Rs. 648 lakhs. A provision of Rs. 333 lakhs was recognized under 'Exceptional Items' during the quarter ended September 30, 2025. During the quarter ended December 31, 2025, the remaining interest of Rs. 315 lakhs was recognized as expenditure under 'Exceptional Items' and payment of Rs. 648 lakhs has been made.

12. Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising 4 labour codes (the Code on Wages, 2019; the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020), collectively referred to as 'the New Labour Codes'. Under IND AS 19 – Employee Benefits, changes to employee benefit plans arising from the legislative amendments constitute a plan amendment, requiring recognition of past service costs immediately in the statement of profit and loss.

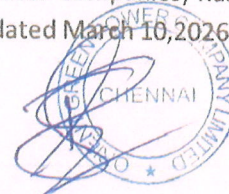
Considering the group's existing salary structure, no additional past service costs/liability is required to be recognized during the quarter ended December 31, 2025 and also during the quarter and year ended March 31, 2026 on account of the introduction of said new labour codes.

The Government of India has through very recent notifications dated May 8, 2026, notified the rules for the aforementioned New Labour Codes. Considering the new labour codes and these related rules are evolving in nature and subject to further clarifications and implementation guidelines, the group will continue to evaluate the implications thereof and the impact, if any, shall be accounted for as and when the same becomes reasonably measurable and ascertainable.

13. Merger of wholly owned subsidiaries

The Board of directors in its meeting dated May 11, 2026 approved the proposal for merger of two wholly owned subsidiaries, viz., Bharath Wind Farm Limited and Orient Green Power Europe BV (domiciled at Netherlands) with the holding company, subject to the approval from shareholders and other statutory approvals.

14. On March 13, 2026, the holding company has been informed by one of the promoter companies, SVL Limited (SVL) that its scheme for merger by absorption of Nivedana Power Private Limited ("NPPL") and Syandana Energy Private Limited ("SEPL"), Wholly owned subsidiaries of SVL, (Promoter Companies) has been allowed by the Hon'ble National Company Law Tribunal, Chennai, vide its order dated March 10, 2026.



Orient Green Power Company Limited

Notes to the Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

Pursuant to the approved Scheme of Merger, the shareholding of the aforesaid Promoters in the holding company will undergo *inter-se* change i.e. the shares of the Company held by NPPL and SEPL would be consolidated into SVL and consequently, NPPL and SEPL shall cease to exist. However, the aggregate shareholding of the promoters in the Company, shall remain the same i.e. 24.38%.

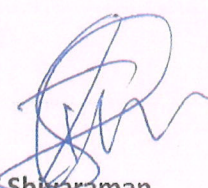
15. The figures of the last quarters of the financial year are balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the financial year which have been subjected to limited review by the statutory auditors.
16. The figures for the previous year/ period have been regrouped wherever necessary to conform to the classification of the current period, which were not material.
17. Financial Results of the Company – Standalone

Particulars	(Rs. In lakhs)				
	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Profit / (Loss) Before Tax – Continuing Operations	9	(328)	193	(2)	846
Profit / (Loss) Before Tax – Discontinued Operations	-	(101)	-	(691)	(3,000)
Total Profit / (Loss) Before Tax	9	(429)	193	(693)	(2,154)
Profit / (Loss) After Tax	9	(429)	193	(693)	(2,154)

On behalf of the Board of Directors



Place: Chennai
Date: May 11, 2026



T Shivaraman
Managing Director & CEO



Independent Auditor's Report on Quarterly and Annual Standalone Financial Results of Orient Green Power Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Orient Green Power Company Limited** ("the company") for the quarter and year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and total comprehensive loss and other financial information of the company, respectively for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to the following matter in the Notes to the standalone financial results:

Considering the restrictive covenants by financial institutions on the subsidiary viz. Beta Wind Farm Private Limited (Beta) and the uncertainty associated with the recovery, the company has on a prudent basis not recognized the finance income of Rs. 1,361 Lakhs and Rs. 5,301 Lakhs respectively during the quarter and year ended March 31, 2026 on loan measured at amortized cost, consequent to fair valuation of investment in preference shares.

The aforesaid finance income, represents an estimation of fair value adjustments under applicable Indian Accounting Standards (IND AS). The company does not have any right for receiving the payment of dividend on investments in preference shares, until Beta declares the dividend. Further, the declaration of dividend is subject to compliances under the Companies Act, 2013, availability of adequate profits and is presently not permitted as per restrictive covenants of financial institution. Accordingly, Beta has not declared any dividend on preference shares since the same were issued. As at March 31, 2026, no dividend or any other return on investment as such is receivable to the company from Beta.

Our opinion is not modified in respect of the above matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly and annual financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards specified in the companies (Indian Accounting Standards) Rules, 2015 (as amended) under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going

concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to the standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The quarterly standalone financial results for the quarter ended March 31, 2026 are the derived figures between the audited figures for the year ended March 31, 2026 and the published unaudited year to date figures up to December 31, 2025 being the date of the end of third quarter of the current financial year which were subjected to limited review by us as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Our opinion is not modified in respect of this matter.

For G. D. Apte & Co.

Chartered Accountants

Firm Registration Number: 100515W

Umesh S. Abhyankar

Partner

Membership Number: 113 053

UDIN: 26113053SZXDQ8633

Pune, May 11, 2026





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 Standalone Audited Financial Results for the Quarter and Year Ended March 31, 2026

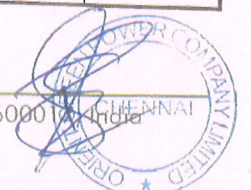
		(All amounts are in Indian Rupees in Lakhs unless otherwise stated)				
S. No	Particulars	Quarter ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
A	CONTINUING OPERATIONS					
1	Revenue from Operations					
2	Other Income	588	568	545	2,512	3,003
3	Total Income (1+2)	383	238	306	1,223	748
4	Expenses	971	806	851	3,735	3,751
	(a) Sub Contracting Expense					
	(b) Employee Benefits Expense	577	556	534	2,217	2,127
	(c) Finance Costs	64	111	109	392	350
	(d) Depreciation and Amortisation Expense	-	-	-	-	-
	(e) Other Expenses	-	-	1	-	1
	Total Expenses	321	152	14	480	427
5	Profit/(Loss) Before Exceptional items and Tax (3-4)	962	819	658	3,089	2,905
6	Exceptional items	9	(13)	193	646	846
	- Interest claim on the company (Refer note - 8)	-	(315)	-	(648)	-
7	Profit/(Loss) Before Tax (5+6)	9	(328)	193	(2)	846
8	Tax Expense:					
	- Current Tax Expense	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-
9	Profit/(Loss) for the period from Continuing Operations (7 - 8) (after tax)	9	(328)	193	(2)	846
B	DISCONTINUED OPERATIONS					
10	Profit/(Loss) from discontinued operations before tax (Refer note- 5)	-	(101)	-	(691)	(3,000)
11	Less: Tax expense on discontinued operations	-	-	-	-	-
12	Profit/(Loss) from discontinued operations (10-11) (after tax)	-	(101)	-	(691)	(3,000)
13	Profit/(Loss) for the period (9+12)	9	(429)	193	(693)	(2,154)
14	Other Comprehensive Income					
	A i. Items that will not be reclassified to profit or loss					
	- Remeasurement of defined benefit obligation- (loss)/gain	5	(1)	1	2	(4)
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B i. Items that will be reclassified to profit or loss					
	ii. Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income/(Loss) (A+B)	5	(1)	1	2	(4)
15	Total Comprehensive Income /(Loss) for the period (13+14)	14	(430)	194	(691)	(2,158)
16	Paidup Equity Share Capital(Face value of Rs. 10 each)	1,17,303	1,17,303	1,17,303	1,17,303	1,17,303
17	Earnings per equity share (of Rs. 10/- each not annualized)					
	(a) Continuing operations					
	(i) Basic	-	(0.02)	0.02	-	0.05
	(ii) Diluted	-	(0.02)	0.02	-	0.05
	(b) Discontinued operations					
	(i) Basic	-	(0.01)	-	(0.06)	(0.27)
	(ii) Diluted	-	(0.01)	-	(0.06)	(0.27)
	(c) Total Operations (Continuing and Discontinued)					
	(i) Basic	-	(0.03)	0.02	(0.06)	(0.22)
	(ii) Diluted	-	(0.03)	0.02	(0.06)	(0.22)

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CIN : L40108TN2006PLC061665

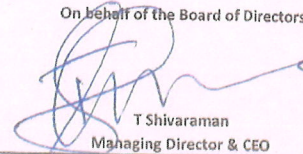


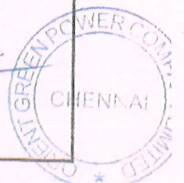
Orient Green Power Company Limited
 Notes to the Statement of Standalone Audited Financial Results for the Year ended March 31, 2026 (Contd..)

Statement of Assets and Liabilities

Particulars	(Rs. in lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	93	93
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	67,484	66,777
(ii) Loans	46,490	40,317
(iii) Other financial assets	134	-
(d) Non-Current Tax Assets	133	103
(e) Other Non-current Assets	85	64
Total Non - Current Assets	1,14,419	1,07,354
Current assets		
(a) Financial Assets		
(i) Trade Receivables	2,300	2,743
(ii) Cash and Cash Equivalents	1,807	785
(iii) Bank balances other than (ii) above	4,741	13,647
(iv) Others	150	372
(b) Other Current Assets	127	94
Total Current Assets	9,125	17,641
Assets held for sale (net of provisions)	-	-
TOTAL - Assets	1,23,544	1,24,995
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,17,303	1,17,303
(b) Other Equity	519	1,210
Total Equity	1,17,822	1,18,513
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,165	5,906
(ii) Other Financial Liabilities	154	183
(b) Provisions	20	33
(c) Deferred Tax Liabilities (Net)	-	-
Total Non - Current Liabilities	5,339	6,122
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables		
> Total outstanding dues of micro and small enterprises	7	-
> Total outstanding dues of creditors other than micro and small enterprises	262	143
(iii) Other Financial Liabilities	-	93
(b) Other current Liabilities	16	25
(c) Provisions	48	49
Total Current Liabilities	333	310
Liabilities directly associated with assets held for sale	50	50
Total Liabilities	5,722	6,482
TOTAL - Equity and Liabilities	1,23,544	1,24,995

On behalf of the Board of Directors

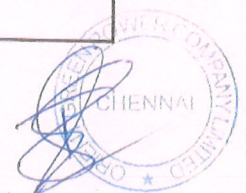

 T Shivaraman
 Managing Director & CEO



Place : Chennai
 Date : May 11, 2026



ORIENT GREEN POWER COMPANY LIMITED		
Notes to the Statement of Standalone Audited Financial Results for the Year ended March 31, 2026 (Contd..)		
Statement of Cash flows		
(All amounts are in Indian Rupees in Lakhs unless otherwise stated)		
Particulars	For the Year Ended March 31, 2026	For the Year Ended March 31, 2025
	(Audited)	(Audited)
A. Cash flow from operating activities		
Profit/(Loss) before tax	(693)	(2,154)
<u>Adjustments for:</u>		
Depreciation and amortisation expense	-	1
Impairment on investments, doubtful trade receivables and advances	300	3,161
Liabilities no longer required written back	(93)	-
Fair value gain on unwinding of Corporate Guarantee Liability	(29)	(29)
Interest income	(1,095)	(719)
Impairment on assets classified as held for sale	690	-
Unrealised Loss/(Gain) on Foreign Exchange (Net)	(269)	(57)
Operating Profit/(loss) before working capital/other changes	(1,189)	203
<u>Changes in working capital/others:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
<i>Current</i>		
Trade receivables	(347)	(2,040)
Other Financial Assets	-	335
Other Current Assets	(34)	57
<i>Non current</i>		
Other Non Current Assets	(21)	(64)
<u>Adjustments for increase/ (decrease) in operating liabilities:</u>		
<i>Current</i>		
Trade payables	126	(10)
Provisions	(1)	41
Other Current Liabilities	(9)	13
<i>Non Current</i>		
Provisions	(11)	(3)
Cash generated from (used in) operations	(1,486)	(1,468)
Income tax (paid)/refund received	(32)	(33)
Net cash flow generated/(utilized) from operating activities (A)	(1,518)	(1,501)
B. Cash flow from investing activities		
Investment in subsidiary	(882)	-
(Loans given to)/ repayments of loans received from Subsidiaries (Net)	(6,096)	(9,116)
(Increase)/Reduction in Bank deposits	8,906	(13,447)
Interest received		
- Subsidiaries	290	414
- Bank deposits/others	1,063	212
Net cash flow generated/(utilized) from investing activities (B)	3,281	(21,937)
C. Cash flow from financing activities		
Proceeds from issue of shares	-	25,000
Share issue expenses	-	(291)
Proceeds from/ (Repayment) of long-term borrowings(net) from		
- Subsidiaries	(310)	(2,688)
- Other Related parties	(431)	351
Net cash flow generated/(utilized) from financing activities (C)	(741)	22,372
Net decrease in Cash and cash equivalents (A+B+C)	1,022	(1,066)
Cash and cash equivalents at the beginning of the Year	785	1,851
Cash and cash equivalents at the end of the Year	1,807	785
Notes:		
1. The above Cash Flow Statement has been prepared under the indirect method set out in Indian Accounting Standard (IND AS) -7, 'Statement of Cash Flow' as specified in the Companies (Indian Accounting Standards) Rules, 2015.		
2. Direct Tax paid is treated as arising from operating activities and are not bifurcated between investment and financing activities.		
3. All figures in brackets indicate outflow		



**Orient Green Power Company Limited****Notes to the Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026**

1. The above standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 11, 2026. These results have been audited by the statutory auditors of the company.
2. The Company operates in a single segment which is "Generation of power through renewable sources and related services". The CEO (designated Chief Operating Decision Maker (CODM)) of the company reviews the operations as a single segment as mentioned above.
3. The Company has invested Rs. 86,423 lakhs in the preference shares of one of its subsidiaries, M/s, Beta Wind Farm Private Limited (Beta). The loan covenants in respect of term loan availed by Beta from a financial institution imposes several restrictive covenants which include restrictions on declaration of dividend and redemption of preference shares during the tenure of the loan. Considering the restrictive covenants, the company has, on a prudent basis, not recognized unwinding of finance income of Rs. 1,361 Lakhs and Rs 5,301 lakhs for the quarter and year ended March 31, 2026 respectively, arising on fair valuation of the preference shares.

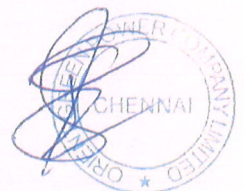
The aforesaid finance income, represents an estimation of fair value adjustments under applicable Indian Accounting Standards (IND AS). The company does not have any right for receiving the payment of dividend on investments in preference shares, until Beta declares the dividend. Further, the declaration of dividend is subject to compliances under the Companies Act, 2013, availability of adequate profits and is presently not permitted as per restrictive covenants of financial institution. Accordingly, Beta has not declared any dividend on preference shares since the same were issued. As at March 31, 2026, no dividend or any other return on investment as such is receivable to the company from Beta.

The above matter has been highlighted as an Emphasis of matter in the Auditors Report on these Standalone Financial Results.

4. Issue of Equity shares by way of Rights Issue

- a. During the previous year, the company issued 19,23,07,692 Equity Shares of Rs. 10 at a price of Rs. 13 per equity share aggregating to Rs.25,000 lakhs through a Rights issue and the allotment is made on September 20, 2024. Consequently, the paid up Equity share Capital has increased to Rs. 1,17,303 lakhs. The Equity Shares of the Company were listed and admitted for trading on BSE Limited (BSE) and The National Stock Exchange of India Limited (NSE) with effect from September 27, 2024.

The company has utilized Rs. 17,864.55 lakhs towards the objects of the issue and issue expenses upto March 31, 2026. Out of the remaining unspent proceeds of Rs. 7,135.45 lakhs, Rs. 5,293.92 lakhs are placed in the fixed deposits with banks and remaining Rs. 1,841.53 lakhs are in the current account of the company and Delta Renewable Energy Private Limited, subsidiary company as on March 31, 2026 for utilization.



Orient Green Power Company Limited

Notes to the Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

- b. Considering the changes in the solar market, the Board of Directors/Rights Issue Committee from time to time reviewed the progress of implementation of the project and approved changes to the project including increasing the solar project capacity from 19.8MW AC Project to 25 MW AC to be developed through the subsidiary, M/s Delta Renewable Energy Private Limited, changing project location and implementing the project through multiple contractors and locations.

During the quarter ended December 31, 2025, the Rights Issue Committee of the Board of Directors approved the proposal to develop a 17.6 MW AC solar power project through an EPC contract, as part of the objects of the issue. Besides, the Rights Issue Committee made the following recommendations to the Board of Directors:

- i. With the commissioning of the 7 MW AC solar project and the 17.6 MW AC solar project being tied up for development, the objective of developing 25 MW AC of solar capacity is substantially achieved. Accordingly, it was recommended that the proposed capacity be revised/restricted to 24.6 MW AC.
- ii. After completion of the 17.6 MW AC project, any unspent proceeds earmarked for the project, if any, may be utilized towards general corporate purposes.

The above recommendations were duly approved by the Board of Directors in its meeting dated February 04, 2026.

5. During the year ended March 31, 2026, the Company has recognized full provision of Rs. 691 lakhs on certain receivables assigned/loans given to its subsidiary viz. Amrit Environmental Technologies Private Limited (AETPL). The same has been disclosed under 'Discontinued Operations.' Further, funding of Rs. 150 lakhs during current year and Rs. 3,000 lakhs during previous year to AETPL under cash flows from investing activities also pertain to the Discontinued Operations.

During the previous year, the company recognized a provision of Rs. 3,000 lakhs against its Corporate Guarantee towards a One Time Settlement (OTS) made for a loan availed and defaulted by AETPL from IL&FS Financial Services Limited (IL&FS) in earlier years. The OTS settlement payment of Rs. 3,000 lakhs has been fully made by the company on behalf of AETPL.

Considering the decision to dispose-off the investments in AETPL by the Board of Directors during January 2018, the company entered into a Share Purchase Agreement (SPA) and transferred 26% of the equity holdings in AETPL. Accordingly, these amounts are classified under discontinued operations. The disposal was delayed consequent to the delays in receiving the aforementioned OTS and reinstatement of leasehold lands in the name AETPL. With the OTS received, AETPL is in the process of reinstating the lease. Upon completion of the same, the disposal of AETPL will be carried out in accordance with the terms of the share purchase agreement.



Orient Green Power Company Limited
Notes to the Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026
6. Pledge of Investments by the Company/Promoters

- a. During the quarter ended June 2025, the company created a pledge on its Equity and Preference shareholding in various subsidiaries and step down subsidiaries in favour of SVL Limited (SVL, one of the promoter companies) and Indian Renewable Energy Development Agency Limited (IREDA) in respect of loans extended to the company and its subsidiaries. The details of investments pledged are given below:

S. No.	Name of the Subsidiary/ Step down Subsidiary	Instrument pledged	Percentage of Shares pledged in favour of	
			SVL*	IREDA
1	Bharath Wind Farm Limited	Equity Shares	100.00%	-
2	Beta Wind Farm Private Limited	Equity Shares	23.00%	-#
	Beta Wind Farm Private Limited	Preference Shares	49.00%	51.00%
3	Orient Green Power Europe BV	Equity Shares	100.00%	-
4	Gamma Green Power Private Limited	Equity Shares	72.50%	-
5	Clarion Wind Farm Private Limited	Equity Shares	72.35%	-

- 51% of Equity Shares held in Beta Wind Farm Private Limited were already pledged in favour of IREDA.

*On April 01, 2026, SVL issued a No Objection Letter for release of Pledge on the above said investments created in its favour and accordingly, the pledge has since been released.

- b. The following is the summary of the stock exchange intimations made by M/s. Janati Bio Power Private Limited (JBPL), one of the promoters of the company under Regulation 31 of the SEBI (Substantial Acquisition of shares and Takeover) Regulations, 2011 for communicating the pledge of investments held in OGPL:

S.No	Pledged in favour of	Date of Pledge	No. of Shares Pledged
1.	SPV Finserve Pvt Ltd (formerly SPV Resorts and Banquets Pvt Ltd)	August 22, 2025	1,00,00,000
2.	Catalyst Trusteeship Limited (in the capacity of Debenture trustee for the debenture holders of SVL)	September 30, 2025	26,59,52,084
	Total		27,59,52,084

After considering the investments pledged in the earlier periods, the entire 28,59,52,084 shares held by JBPL in the company stands pledged.



Orient Green Power Company Limited

Notes to the Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

7. During the current year ended March 31, 2026, M/s. Delta Renewable Energy Private Limited (DELTA) (erstwhile, wholly owned subsidiary of the company) offered preferential issue of the equity shares in four tranches to which the company and the other companies made the subscriptions. The number of equity shares allotted to the company and the other subscribers, on tranche wise basis, is set out in the table below.

Tranche No.*	Allotment date	No. of Equity shares allotted to the Company	No. of Equity shares allotted to Other Subscribers	Total
1	07-08-2025	21,58,710	9,29,447	30,88,157
2	08-11-2025	5,13,333	2,20,000	7,33,333
3	23-03-2026	61,44,490	26,33,353	87,77,843
		88,16,533	37,82,800	1,25,99,333

* During April, 2026, Delta completed the allotment of the fourth tranche wherein the company and the other subscribers were allotted 2,33,333 shares and 1,00,000 shares respectively.

The shareholding of the company in DELTA reduced from 100% to 70% after allotment in all the tranches.

8. The company entered into an MoU with S M Milkose Limited for implementation of biomass power projects in 2008. Disputes arose between the parties which were referred to the arbitration and the award pronounced during 2016 was not in favour of the company. Aggrieved by the decision, the company appealed before the Hon'ble Delhi High Court and S M Milkose Limited too approached the same court seeking performance of the arbitral award. Complying to the interim order of the Delhi High Court, the company deposited Rs. 576 lakhs (including Rs.326 lakhs of interest) in 2021. Upon hearing the final arguments, the Hon'ble Delhi High Court ordered the case in favour of S M Milkose Limited, directing the company to pay an interest of Rs. 648 lakhs. A provision of Rs. 333 lakhs was recognized under 'Exceptional Items' during the quarter ended September 30, 2025. The remaining interest of Rs. 315 lakhs has been recognized as expenditure under 'Exceptional Items' during the quarter ended December 31, 2025 and payment of Rs. 648 lakhs has also been made.

9. Merger of wholly owned subsidiaries

The Board of directors in its meeting dated May 11, 2026 approved the proposal for merger of two wholly owned subsidiaries, viz., Bharath Wind Farm Limited and Orient Green Power Europe BV(domiciled at Netherlands) with the company, subject to the approval from shareholders and other statutory approvals.

10. On March 13, 2026, the company has been informed by one of the promoter companies, SVL Limited (SVL) that its scheme for merger by absorption of Nivedana Power Private Limited ("NPPL") and Syandana Energy Private Limited ("SEPL"), Wholly owned subsidiaries of SVL, (Promoter Companies) has been allowed by the Hon'ble National Company Law Tribunal, Chennai, vide its order dated March 10,2026.



Orient Green Power Company Limited

Notes to the Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026



Pursuant to the approved Scheme of Merger, the shareholding of the aforesaid Promoters in the company will undergo *inter-se* change i.e. the shares of the Company held by NPPL and SEPL would be consolidated into SVL and consequently, NPPL and SEPL shall cease to exist. However, the aggregate shareholding of the promoters in the Company, shall remain the same i.e. 24.38%.

11. Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising 4 labour codes (the Code on Wages, 2019; the Industrial Relations Code, 2020; the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020), collectively referred to as 'the New Labour Codes'. Under IND AS 19 – Employee Benefits, changes to employee benefit plans arising from the legislative amendments constitute a plan amendment, requiring recognition of past service costs immediately in the statement of profit and loss.

Considering the company's existing salary structure, no additional past service costs/liability is required to be recognized during the quarter ended December 31, 2025 and also during the quarter and year ended March 31, 2026 on account of the introduction of said new labour codes.

The Government of India has through very recent notifications dated May 8, 2026, notified the rules for the aforementioned New Labour Codes. Considering the new labour codes and these related rules are evolving in nature and subject to further clarifications and implementation guidelines, the company will continue to evaluate the implications thereof and the impact, if any, shall be accounted for as and when the same becomes reasonably measurable and ascertainable.

12. The figures of the last quarters of the financial year are balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the financial year which have been subjected to limited review by the statutory auditors.
13. Figures for the previous year/ period have been regrouped wherever necessary to conform to the classification of the current period, which were not material.

On behalf of the Board of Directors**T Shivaraman**
Managing Director & CEOPlace: Chennai
Date: May 11, 2026