



JVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on standalone unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of Oriana Power Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Oriana Power Limited ("the Company"), for the six months ended September 30, 2024.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to issue a report on the Financial 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

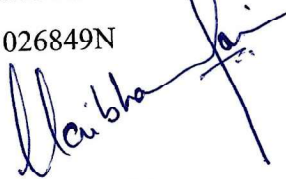


4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the **regulation 33 of SEBI (Listing obligations and disclosure requirements), Regulation 2015** including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JVA & Associates

Chartered Accountants

FRN: 026849N



Vaibhav Jain, FCA

Founder Partner

M. No.: 518200

UDIN: 24518200BKBXZT7869



Date: 13-11-2024

Place: Delhi

ORIANA POWER LIMITED

(Formerly known as Oriana Power Private Limited)

Reg. Office : Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, South Delhi, New Delhi Delhi-110019
Corporate Office : Third Floor Plot No 19 and 20, Sector 125 Noida, Gautam Buddha Nagar, Dadri, Uttar Pradesh- 201313

CIN # L35990DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

Statement of Unaudited Standalone Financial Results for the half yearly ended September 30, 2024

Particulars	For the Half yearly ended			For the Year ended March 31, 2024 (Audited)
	Sept 30, 2024 (Unaudited) (CY H1)	March 31, 2024 (Audited) (LY H2)	Sept 30, 2023 (Unaudited) (LY H1)	
I. Revenue from operations	35,137.81	31,575.67	6,155.77	37,731.44
II. Other income	273.14	191.30	71.23	262.53
III. Total Income (I+II)	35,410.95	31,766.97	6,227.00	37,993.97
IV. EXPENSES				
Cost of Material Consumed	27,040.59	22,912.65	4,567.30	27,479.95
Purchase of Stock- in- Trade	-	988.00	-	988.00
Changes in Inventory of Finished Goods, Work- in- Progress and Stock- In- Trade	-	(40.00)	-	(40.00)
Employee benefits expense	647.50	441.97	318.76	760.73
Finance Costs	324.61	171.30	131.45	302.75
Depreciation & amortisation expense	24.56	8.52	26.38	34.90
Other Expenses	381.43	560.60	353.24	913.84
Total expenses	28,418.69	25,043.04	5,397.13	30,440.17
V. Profit before extraordinary items and tax(III-IV)	6,992.26	6,723.92	829.88	7,553.80
VI. Extraordinary items				
Prior period items	-	(6.10)	-	(6.10)
VII. Profit before tax (V-VI)	6,992.26	6,730.02	829.88	7,559.90
VIII. Tax Expense:				
Current tax	1,779.00	2,042.00	2.11	2,044.11
Deferred tax	5.44	2.54	(0.02)	2.52
IX. Profit/ (Loss) for the year (VII-VIII)	5,207.82	4,685.48	827.79	5,513.27
Earnings per equity share (in Rs.) :				
(a) Basic	26.62	29.24	4.69	33.93
(b) Diluted	26.62	29.24	4.69	33.93

For and on behalf of the Board of Directors
ORIANA POWER LIMITED

For ORIANA POWER LIMITED

Rupal Gupta
Director

RUPAL GUPTA
DIN: 08003344
Managing Director
Place : Noida
Date: 13-11-2024



ORIANA POWER LIMITED

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CIN # L35990DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024

Particulars	As at	As at	As at
	Sept 30, 2024 (Unaudited) (CY H1)	Sept 30, 2023 (Unaudited) (LY H1)	March 31, 2024 (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2,031.92	1,918.26	1,918.26
(b) Reserves and surplus	38,963.55	8,315.26	13,200.12
(2) Non-Current Liabilities			
(a) Long-term borrowings	184.17	575.14	191.69
(b) Long-term provisions	1,779.00	-	57.28
(3) Current Liabilities			
(a) Short-term Borrowings	3,370.47	990.34	3,067.30
(b) Trade payables	1,459.13	-	570.00
-total outstanding dues of micro enterprises and small enterprises;			
-total outstanding dues of creditors other than micro enterprises and small enterprises.	12,055.88	2,083.09	4,551.76
(c) Other current liabilities	21,909.26	3,483.38	4,228.22
(d) Short-term provisions	2,121.24	261.71	2,051.16
TOTAL	83,874.62	17,627.17	29,835.79
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	266.24	180.95	188.17
(ii) Capital Work-In-Progress	24.50	-	-
(iii) Intangible assets	1.69	0.44	-
(iv) Intangible Assets Under Development	19.37	-	12.84
(b) Non Current Investments	19,438.51	4,115.63	8,913.42
(c) Deferred tax assets (net)	0.78	10.89	6.22
(d) Long Term Loans & Advances	850.31	370.48	90.88
(e) Other non-current assets	463.99	1.73	1.73
(2) Current Assets			
(a) Inventories	4,247.67	954.44	1,494.69
(b) Trade receivables	25,205.56	4,848.77	8,676.53
(c) Cash and bank balance	18,383.18	837.42	1,695.22
(d) Short term loan & advances	7,971.44	5,862.02	7,196.72
(e) Other current assets	7,001.38	444.41	1,559.36
TOTAL	83,874.62	17,627.17	29,835.79



For and on behalf of the Board of Directors

ORIANA POWER LIMITED
For ORIANA POWER LIMITED

RUPAL GUPTA

DIN: 08003344

Managing Director

Place : Noida

Date: 13-11-2024

[Signature]
Director

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CIN # L35990DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

Statement of Unaudited Cash Flows for Half yearly ended September 30, 2024

Particulars	For the Half Yearly ended		For the Year ended March 31, 2024 (Audited)
	Sept 30, 2024 (Unaudited) (CY H1)	Sept 30, 2023 (Unaudited) (LY H1)	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax from continuing operations	6,992.26	829.88	7,553.80
Adjustments for:			
Depreciation & amortization	24.56	26.38	34.90
Finance cost	324.61	163.92	302.75
Net Other Non Operating Expense/ (Income)	(256.46)	39.12	157.00
Operating Profit before working capital changes	7,084.97	1,059.29	8,048.45
Movements in working capital :			
(Decrease)/Increase in Trade Payables	8,393.25	942.58	3,981.25
(Decrease)/Increase in Short Term Borrowings	303.17	(24.82)	2,052.14
(Decrease)/Increase in Short Term Provisions	(1,708.92)	-	14.00
(Decrease)/Increase in Other Current Liabilities	17,681.04	2,490.81	3,235.65
Decrease/(Increase) in Inventories	(2,752.97)	(403.10)	(943.36)
Decrease/(Increase) Trade Receivables	(16,529.02)	(1,767.20)	(5,594.96)
Decrease/(Increase) Short Term Loan & Advances	(774.72)	(5,634.25)	(6,988.96)
Decrease/(Increase) Other Current Assets	(5,442.02)	(337.13)	(1,450.75)
Cash (used in)/generated from Operations	6,254.78	(3,673.83)	2,353.47
Direct taxes paid (net)	-	(528.96)	(1,010.00)
Net cash (used in)/from Operating Activities (A)	6,254.78	(4,202.79)	1,343.47
B. CASH FLOW FROM INVESTING ACTIVITIES			
Sale/(Purchase) of Property, Plant & Equipment	(145.04)	-	(100.23)
Investment In Fixed Deposits	256.46	-	-
Decrease/(Increase) in Long Term Loans and Advances	(759.43)	(337.18)	(38.00)
Decrease/(Increase) in Other Non Current Assets	(462.26)	-	-
Purchase of Investments (Incl. investments in subsidiaries/ Associates)	(10,525.09)	(1,029.00)	(5,823.00)
Net cash (used in)/from Investing Activities (B)	(11,635.36)	(1,366.18)	(5,961.23)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Finance Cost	(324.61)	(163.92)	(302.75)
Proceeds from Loans	(7.53)	95.30	(288.15)
Proceeds from Security Premium(Net)	20,565.30	1,754.20	5,761.19
Proceeds from Issue of Preferential Equity Share	113.66	1,247.26	576.26
Increase/(Decrease) in Long Term Provisions	1,721.72	-	57.28
Net cash (used in)/from Financing Activities (C)	22,068.54	5,932.85	5,804.12
Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-	(41.91)
Net Change in cash and cash equivalents (A+B+C)	16,687.97	363.87	1,144.46
Cash and cash equivalents at the beginning of the year	1,695.21	550.89	550.76
Cash and cash equivalents at the end of the year	18,383.18	914.75	1,695.21



For and on behalf of the Board of Directors
ORIANA POWER LIMITED

For ORIANA POWER LIMITED

RUPAL GUPTA
DIN: 08003344
Managing Director
Place : Noida
Date: 13-11-2024

[Signature]
Director



JVA & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on consolidated unaudited half yearly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of Oriana Power Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Oriana Power Limited ("the Company"), for the six months ended September 30, 2024.
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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with the Listing Regulations. Our responsibility is to issue a report on the Financial Statement based on our limited 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. A review is substantially less in scope than an audit conducted in accordance with standards on auditing 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 the procedure in accordance with the circulars issued by SEBI under regulation 33(8) of the SEBI (Listing obligations and Disclosure requirements) Regulation 2015, as amended, to the extent applicable.

4. The statement considered below subsidiaries:

S. No.	Name of Subsidiary
1	AAN SOLAR PRIVATE LIMITED
2	AVM SOLAR PRIVATE LIMITED
3	IMPERIAL SUPREME PRIVATE LIMITED*
4	KAMET SOLAR SPV PRIVATE LIMITED
5	MAJESTIC SOLAR PRIVATE LIMITED*
6	MSD SOLAR PRIVATE LIMITED
7	OPAR SPV PRIVATE LIMITED
8	OPPL ASSETS PRIVATE LIMITED
9	OPPL DEL SPV PRIVATE LIMITED
10	OPPL DEL1 SPV PRIVATE LIMITED
11	OPPL GUJ SPV PRIVATE LIMITED
12	OPPL SPV CG PRIVATE LIMITED
13	OPPL SPV HAR PRIVATE LIMITED
14	OPPL SPV RAJ PRIVATE LIMITED
15	OPPL TELN SPV PRIVATE LIMITED
16	RAAV SOLAR PRIVATE LIMITED
17	RAP SOLAR PRIVATE LIMITED
18	SOLARITHIC POWER SPV PRIVATE LIMITED
19	SOLUXE POWER SPV PRIVATE LIMITED
20	TRUERE 100 ENERGY PRIVATE LIMITED
21	TRUERE CELESTIAL PRIVATE LIMITED
22	TRUERE COSMIC PRIVATE LIMITED
23	TRUERE CURRENT PRIVATE LIMITED
24	TRUERE DEL PRIVATE LIMITED
25	TRUERE ENERGY PRIVATE LIMITED
26	TRUERE GALAXY PRIVATE LIMITED
27	TRUERE GREEN PRIVATE LIMITED
28	TURERE GUJ SPV PRIVATE LIMITED**
29	TRUERE HAR SPV PRIVATE LIMITED
30	TRUERE INTERNATIOANL PRIVATE LIMITED
31	TRUERE MOUNTAIN PRIVATE LIMITED
32	TRUERE OCEAN PRIVATE LIMITED
33	TRUERE ORBIT PRIVATE LIMITED
34	TRUERE RAJ SPV PRIVATE LIMITED
35	TRUERE SOCIAL PRIVATE LIMITED
36	TRUERE SOLAR PRIVATE LIMITED
37	TRUERE SOLUTIONS PRIVATE LIMITED
38	TRUERE SPACE PRIVATE LIMITED
39	TRUERE SPV I PRIVATE LIMITED
40	TRUERE SPV DEL1 PRIVATE LIMITED



41	TRUERE SPV PRIVATE LIMITED
42	TRUERE SPV2 PRIVATE LIMITED
43	TRUERE SUNRISE PRIVATE LIMITED
44	TRUERE SURYA PRIVATE LIMITED
45	TRUERE UP 1 PRIVATE LIMITED
46	TRUERE UP 2 PRIVATE LIMITED
47	TRUERE URJA PRIVATE LIMITED
48	ZANSKAR SOLAR RAJ SPV PRIVATE LIMITED
49	ZANSKAR SOLAR SPV PRIVATE LIMITED

* These companies have not been included in consolidation as they were not operational during the reporting period.

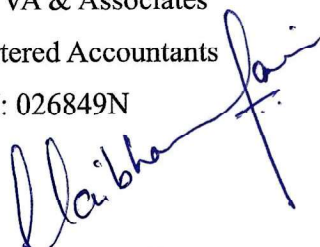
** This has not been considered for consolidation as per para 11 of the Accounting Standard (AS) 21 Consolidated Financial Statements, where the subsidiary is held with the management intent of subsequent disposal/divest in the near future.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the **regulation 33 of SEBI (Listing obligations and disclosure requirements), Regulation 2015** including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JVA & Associates

Chartered Accountants

FRN: 026849N



Vaibhav Jain, FCA

Founder Partner

M. No.: 518200

UDIN: 24518200BKBXZU5054



Place: Delhi

Date: 13-11-2024

ORIANA POWER LIMITED

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CIN # L35990DL2013PLC248685

Statement of Unaudited Consolidated financial results for the Half yearly ended September 30, 2024

(All amounts in INR Lakhs, unless stated otherwise)

Particulars	For the Half yearly ended			For the Year ended March 31, 2024 (Audited)
	Sept 30, 2024 (Unaudited) (CY H1)	March 31, 2024 (Audited) (LY H2)	Sept 30, 2023 (Unaudited) (LY H1)	
I. Revenue from operations	35,954.38	31,881.66	6,405.83	38,287.49
II. Other income	301.68	220.07	71.96	292.03
III. Total Income (I+II)	36,256.06	32,101.73	6,477.79	38,579.52
IV. EXPENSES				
Cost of Material Consumed	27,046.92	22,912.65	4,567.30	27,479.95
Purchase of Stock- in- Trade	-	988.84	-	988.84
Changes in Inventory of Finished Goods, Work- in - Progress and Stock- In- Trade	-	(40.00)	-	(40.00)
Employee benefits expense	652.08	442.21	318.89	761.10
Finance Costs	775.89	347.75	254.80	602.55
Depreciation & amortisation expense	334.99	107.77	95.98	203.75
Other Expenses	716.88	641.26	384.84	1,026.09
Total expenses	29,526.77	25,400.48	5,621.82	31,022.29
V. Profit before extraordinary items and tax(III-IV)	6,729.29	6,701.25	855.98	7,557.23
VI. Extra ordinary Items				
-Dep. due to Change in accounting Policy	-	(6.10)	-	(6.10)
VII. Profit before tax (V-VI)	6,729.29	6,707.35	855.98	7,563.33
VIII. Tax Expense:				
Current tax	1,779.78	1,710.07	219.08	1,929.15
Tax for Earlier Years	-	6.68	-	6.68
Deferred tax	92.48	135.03	64.11	199.14
IX. Profit/ (Loss) for the year (VII-VIII)	4,857.04	4,855.57	572.79	5,428.35
X. Minority Interest in Subsidiaries	(2.81)	(6.62)	(0.10)	(6.72)
XI. Profit (Loss) for the period (IX-X)	4,859.85	4,862.18	572.89	5,435.07
Earnings per equity share (In Rs.) :				
(a) Basic	24.84	29.09	4.33	33.41
(b) Diluted	24.84	29.09	4.33	33.41



For and on behalf of the Board of Directors
Oriana Power Limited

For ORIANA POWER LIMITED

Director

Rupal Gupta
DIN:08003344
Managing Director
Place :Noida
Date: 13-11-2024

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CIN # L35990DL2013PLC248685
Statement of Unaudited Consolidated Assets and Liabilities as at September 30, 2024
(All amounts in INR Lakhs, unless stated otherwise)

Particulars	As at	As at	As at
	Sept 30, 2024 (Unaudited) (CY H1)	Sept 30, 2023 (Unaudited) (LY H1)	March 31, 2024 (Audited)
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	2,031.92	1,918.26	1,918.26
(b) Reserves and surplus	37,979.82	7,861.08	12,701.65
Minority Interest	661.13	12.58	246.16
(2) Non-Current Liabilities			
(a) Long-term borrowings	18,764.80	7,895.27	13,272.46
(b) Long Term Provisions	1,779.00	-	57.28
(c) Deferred tax Liabilities (Net)	-	283.77	422.51
(3) Current Liabilities			
(a) Short-term Borrowings	6,890.48	1,085.53	5,080.11
(b) Trade payables			
-total outstanding dues of micro enterprises and small enterprises; and	1,459.13	145.99	570.00
-total outstanding dues of creditors other than micro enterprises and small enterprises.	11,558.08	2,103.88	3,549.13
(c) Other current liabilities	14,589.31	1,646.35	1,140.41
(d) Short-term provisions	2,130.82	269.93	2,060.73
TOTAL	97,844.49	23,222.64	41,018.72
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	18,736.39	4,727.34	13,534.80
(ii) Capital Work in Progress	8,103.06	3,886.18	5,160.67
(iii) Intangible assets	1.69	0.44	-
(iv) Intangible Assets Under Development	19.37	-	12.84
(b) Non Current Investments	1,110.33	619.23	1,110.33
(b) Deferred tax assets (net)	759.53	16.35	-
(c) Long Term Loans & Advances	6,018.62	196.64	90.88
(d) Other non-current assets	1,965.07	424.34	427.96
(2) Current Assets			
(a) Inventories	4,301.92	1,008.69	1,548.95
(b) Trade receivables	22,995.46	4,740.10	7,852.03
(c) Cash and bank balance	20,555.64	1,364.91	2,209.64
(d) Short term loan & advances	6,171.14	5,718.99	7,438.39
(e) Other current assets	7,106.25	519.42	1,632.23
TOTAL	97,844.49	23,222.64	41,018.72



For and on behalf of the Board of Directors
Oriana Power Limited
For ORIANA POWER LIMITED

Director
Rupal Gupta
DIN:08003344
Managing Director
Place :Noida
Date: 13-11-2024

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CIN # L35990DL2013PLC248685
Statement of Unaudited Consolidated Cash Flows for Half yearly ended September 30, 2024
(All amounts in INR Lakhs, unless stated otherwise)

Particulars	For the Half Yearly ended		For the Year ended March 31, 2024 (Audited)
	Sept 30, 2024 (Unaudited) (CY H1)	March 31, 2024 (Audited) (LY H2)	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax from continuing operations	6,729.29	7,557.23	1,595.94
Adjustments for :			
Depreciation & amortization	334.99	203.75	116.60
Finance cost	775.89	517.69	339.48
Other Non Operating Expense/(Income)	(301.68)	(159.99)	196.82
Operating profit before working capital changes	7,538.50	8,118.68	2,248.84
Movements in working capital :			
(Decrease)/Increase in Trade Payables	8,898.08	1,780.22	14.20
(Decrease)/Increase in Short Term Borrowings	1,810.38	3,656.98	740.55
(Decrease)/Increase in Short Term Provisions	(1,709.69)	(34.64)	22.21
(Decrease)/Increase in Other Current Liabilities	13,448.90	85.33	674.32
(Decrease)/Increase in Current Investments	-	-	120.49
Decrease/(Increase) in Inventories	(2,752.97)	(943.36)	(472.95)
Decrease/(Increase) Trade Receivables	(15,143.43)	(4,186.37)	(1,141.77)
Decrease/(Increase) Short Term Loan & Advances	1,267.25	(6,252.45)	(1,090.66)
Decrease/(Increase) Other Current Assets	(5,474.02)	(1,450.17)	(71.37)
Cash (used in)/Generated from Operations	7,883.00	774.23	1,043.86
Direct taxes paid (net of refunds)	-	561.69	7.87
Net cash (used in)/from Operating Activities (A)	7,883.00	212.54	1,035.99
B. CASH FLOW FROM INVESTING ACTIVITIES			
Sale/(Purchase) of Property, Plant & Equipment	(9,490.95)	(11,362.02)	(4,807.30)
Decrease/(Increase) in Other Non Current Assets	(1,537.11)	(6.23)	-
Interest in Fixed Deposits	301.68	218.86	1,142.04
Decrease/(Increase) in Long Term Loans and Advances	(5,927.74)	(57.59)	(20.00)
Purchase of Investments (Incl. investments in Subsidiaries/Associates etc.)	-	(492.09)	(446.56)
Net cash (used in)/from Investing Activities (B)	(16,654.12)	(11,699.07)	(4,131.82)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Finance Cost	(775.89)	(517.69)	(339.48)
Proceeds from Loans	5,492.34	7,619.85	3,505.14
Proceeds from Security Premium	20,565.30	5,761.49	(522.50)
Proceeds from issue of Equity Share	113.66	576.26	55.00
Increase/(Decrease) in Long Term Provisions	1,721.72	57.28	529.08
Net cash (used in)/from Financing Activities (C)	27,117.12	13,497.19	3,227.25
Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	(41.13)	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	18,346.00	2,051.78	131.42
Cash and cash equivalents at the beginning of the year	2,209.64	157.86	26.44
Cash and cash equivalents at the end of the year	20,555.64	2,209.64	157.86



For and on behalf of the Board of Directors
Oriana Power Limited

For ORIANA POWER LIMITED

Rupal Gupta
DIN:08003344
Managing Director
Place :Noida
Date: 13-11-2024

Rupal Gupta
Director

Statement of Consolidated Segment Information for the Half Yearly ended September 30, 2024

Particulars	For the Half yearly ended			For the Year ended March 31, 2024 (Audited)
	Sept 30, 2024 (Unaudited) (CY H1)	March 31, 2024 (Audited) (LY H2)	Sept 30, 2023 (Unaudited) (LY H1)	
1. Segment Revenue (Net sale/Income from each segment should be disclosed)				
a. EPC Model	35,137.82	31,575.67	6,155.77	37,731.44
b. Resco Model	816.56	305.98	230.06	556.04
-Sale of Power				556.04
-Sale of Asset Management Services				
Total	35,954.38	31,881.66	6,405.83	38,287.49
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from Revenue	35,954.38	31,881.66	6,405.83	38,287.49
2. Segment Results (Profit)/(-) Loss (-) before tax and interest from Each segment)				
a. EPC Segment	7,316.87	6,814.28	961.33	7,775.61
b. Resco Segment	188.32	149.86	149.44	299.31
Less: Interest of EPC Segment	324.61	90.35	131.46	221.81
Less: Interest of Resco Segment	451.28	172.54	123.35	295.88
Total Profit Before Tax EPC Segment	6,992.26	6,723.92	829.88	7,553.80
Total Profit Before Tax Resco Segment	(262.96)	(22.68)	26.10	3.42
3. Capital Employed (Segment assets - Segment Liabilities)				
a. EPC Model	41,179.63	7,625.99	10,808.56	18,434.65
b. Resco Model	18,258.04	8,101.50	7,162.30	15,263.80
Total	59,437.67	15,727.49	17,970.96	33,698.44



For ORIANA POWER LIMITED
[Signature]
Director

Notes to Financial results (Standalone & Consolidated)

1. The above un-audited Standalone & Consolidated Financial results for the half year ended 30th September 2024 have been prepared by the Company in accordance with the Regulation 33 of SEBI (listing obligations & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed by the Audit Committee and approved & taken on record by the Board of Directors at their respective Meeting held on Wednesday 13th November 2024. The Results have been subjected to a "Limited Review" by the Statutory Auditors - M/s JVA & Associates, Chartered Accountants and they have issued an unmodified review report thereon.
2. These financial results have been prepared in accordance with the Accounting Standards ("AS ") prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there-under and in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015 as modified by circular dated July 5, 2016.
3. As of 30 September 2024, the Company has 49 subsidiary companies. Out of these, 47 were operational as of the reporting date. In line with AS-21, 46 of these operational subsidiaries have been included in the consolidation. One subsidiary was excluded from consolidation in accordance with paragraph 11 of AS-21, as management intends to divest this entity in the near future. Consequently, the Company has prepared unaudited Standalone and Consolidated Financial Results incorporating the financials of these 46 subsidiaries.
4. The Company is engaged in Renewable EPC & RESCO therefore segment reporting has been prepared for the period.
5. The above financial results are available on Companies Website <https://orianapower.com/>
6. Previous period figures of the Company have been regrouped/ re- arranged wherever necessary to make them comparable with the reporting with current period.
7. The above financial results have been prepared followed with same accounting policies as those followed in the most recent annual financial statements.



For ORIANA POWER LIMITED

[Signature]
Director