

**Date: 28<sup>th</sup> May 2026**

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400 051

**Symbol: ORIANA**

**Sub: Outcome of Board Meeting held on 28<sup>th</sup> May 2026 in terms of Regulation 30 and 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)**

Dear Sir/ Madam,

Pursuant to Regulation 30, 33 and other applicable provisions of the Listing Regulations, 2015, this is to inform you that the Board of Directors of the Oriana Power Limited (“the Company”), upon the recommendation of Audit Committee, at its meeting held today, i.e. 28<sup>th</sup> May 2026, inter alia, has considered and approved the Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year and Financial Year ended 31<sup>st</sup> March 2026 (“Financial Results”).

A copy of the Financial Results along with the Audit Reports issued by JVA & Associates, Chartered Accountants, Statutory Auditors of the Company and declaration for unmodified opinion pursuant to regulation 33 of the Listing Regulations and SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, are enclosed herewith.

The meeting commenced at 05:10 P.M. (IST) and concluded at 10:40 P.M. (IST).

The above information will also be hosted on the website of the Company i.e. [www.orianapower.com](http://www.orianapower.com).

You are requested to take the above on record.

Yours Faithfully,  
**For Oriana Power Limited**

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**Tanvi Singh**  
**Company Secretary & Compliance Officer**  
**M. No. A69061**

**Encl.: As above**

**ORIANA POWER LIMITED**

**Registered Office:** Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi, South Delhi-110019.

**Corporate Office:** Third Floor, Plot No. 19 & 20, JASK Towers, Sector 125, Noida, Gautam Buddha Nagar, U.P.-201313.

**CIN:** L35101DL2013PLC248685, **Website:** [www.orianapower.com](http://www.orianapower.com), **Tel:** +91-120-422-9198, **Email:** [compliance@orianapower.com](mailto:compliance@orianapower.com)



# JVA & ASSOCIATES

CHARTERED ACCOUNTANTS

**Independent Auditor's Report on the Half Yearly and Year to date Consolidated Financial results of Oriana Power Limited (*Previously known as Oriana Power Private Limited*) 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 (*Previously known as Oriana Power Private Limited*)

**Report on the Audit of the Consolidated Financial Results**

## Opinion

We have audited the Consolidated Financial Results for the half year and year ended March 31, 2026 ("Consolidated Financial Results") included in the accompanying "Statement of Audited Consolidated Financial Results for the half Year and year ended March 31, 2026" ("the Statement") of Oriana Power Limited (*Previously known as Oriana Power Private Limited*) ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) Includes the results of the following entities:

Holding Company:

- i. Oriana Power Limited



Subsidiaries:

<b>S.NO</b>	<b>Name of Company</b>
I	AAN SOLAR PVT LTD
II	AVM SOLAR PVT LTD
III	BRIGHTERA SOLAR PVT LTD**
IV	CHAINWATT PVT LTD
V	DYNO SPARK PVT LTD*
VI	IMPERIAL NATURE PVT LTD*
VII	IMPERIAL REVOLUTION PVT LTD
VIII	IMPERIAL SOLAR PVT LTD
IX	IMPERIAL SUPREME PVT LTD
X	KAMET SOLAR SPV PVT LTD
XI	MAJESTIC COSMIC PVT LTD
XII	MAJESTIC GALAXY PVT LTD
XIII	MAJESTIC OCEAN PVT LTD
XIV	MAJESTIC SOLAR PVT LTD
XV	MAJESTIC SPACE PVT LTD
XVI	MAJESTIC SUNRISE PVT LTD
XVII	MAJESTIC SUPREME PVT LTD
XVIII	MSD SOLAR PVT LTD
XIX	NATURE MAJESTIC PVT LTD
XX	NATURE POWER PVT LTD**
XXI	OPAR SPV PVT LTD
XXII	OPL BESS SERVICES PVT LTD
XXIII	OPL HYDROGEN SERVICES PVT LTD**
XXIV	OPL SOLAR SERVICES PVT LTD**
XXV	OPPL TELN SPV PVT LTD
XXVI	OPPL ASSETS PVT LTD
XXVII	OPPL DEL SPV PVT LTD
XXVIII	OPPL DEL1 SPV PVT LTD
XXIX	OPPL GUJ SPV PVT LTD
XXX	OPPL SPV CG PVT LTD
XXXI	OPPL SPV HAR PVT LTD
XXXII	OPPL SPV RAJ PVT LTD
XXXIII	ORIANA USOLAR JOINT VENTURE PVT LTD
XXXIV	PRIME ENERGY SOLUTION PVT LTD**
XXXV	RAAV SOLAR PVT LTD
XXXVI	RAP SOLAR PVT LTD
XXXVII	SOLARITHIC POWER SPV PVT LTD
XXXVIII	SOLUXE POWER SPV PVT LTD



XXXIX	SUNPEAK SOLUTIONS PVT LTD**
XL	SUNPULSE POWER PVT LIMITED
XLI	TRUERE CELESTIAL PVT LTD*
XLII	TRUERE COSMIC PVT LTD*
XLIII	TRUERE CURRENT PVT LTD*
XLIV	TRUERE DEL PVT LTD
XLV	TRUERE ENERGY PVT LTD
XLVI	TRUERE GALAXY PVT LTD
XLVII	TRUERE GREEN PVT LTD*
XLVIII	TRUERE GUJ SPV PVT LTD*
XLIX	TRUERE HAR SPV PVT LTD
L	TRUERE INTERNATIONAL PVT LTD
LI	TRUERE KNIGHT PVT LTD*
LII	TRUERE MOUNTAIN PVT LTD*
LIII	TRUERE NATURE PVT LTD
LIV	TRUERE OCEAN PVT LTD*
LV	TRUERE ORBIT PVT LTD
LVI	TRUERE RAJ SPV PVT LTD
LVII	TRUERE SOCIAL PVT LTD*
LVIII	TRUERE SOLAR PVT LTD
LIX	TRUERE SOLUTIONS PVT LTD
LX	TRUERE SPACE PVT LTD
LXI	TRUERE SPV 1 PVT LTD
LXII	TRUERE SPV DEL1 PVT LTD
LXIII	TRUERE SPV PVT LTD
LXIV	TRUERE SPV2 PVT LTD*
LXV	TRUERE SUNRISE PVT LTD
LXVI	TRUERE SURYA PVT LTD*
LXVII	TRUERE UP 1 PVT LTD
LXVIII	TRUERE UP 2 PVT LTD
LXIX	TRUERE URJA PVT LTD
LXX	TRUERE ZODIAC PVT LTD*
LXXI	TRUERE100 ENERGY PVT LTD
LXXII	VOLTONOMY ENERGY PVT LTD
LXXIII	ZANSKAR SOLAR RAJ PVT LTD
LXXIV	ZANSKAR SOLAR SPV PVT LTD

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



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

- (ii) are presented in accordance with the requirements of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("AS") and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the half year 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for 'audit of the Consolidated Financial Results' section of our report below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Emphasis of Matter:** Not Applicable.

Our opinion is not modified in respect of this matter.

### **Management's and Those Charged with Governance Responsibilities for the Consolidated Financial Results**

This Statement, which is the responsibility of Holding Company's management and has been approved by the Board of Directors for issuance. The Statement has been compiled/extracted from the audited Consolidated financial statements for the year ended March 31, 2026, the un-audited Consolidated financial results for half year periods ended September 30, 2025, and the audited Consolidated financial results for the year ended March 31, 2025. This responsibility includes the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other financial information of the Group in accordance with the applicable 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 the assets of their respective companies 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement 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 Statement 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 their 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 Group 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 also responsible for overseeing the financial reporting process of their respective companies.

### **Auditor's Responsibilities for 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 the 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 financial control.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such internal financial 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 Statement 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.
- Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in
  - (i) planning the scope of our audit work and in evaluating the results of our work; and
  - (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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 Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the half year ended of the current financial year, which were subjected to a limited review by us, as required under the Listing regulation.

For JVA & Associates

Chartered Accountants

FRN: 026849N

Vaibhav Jain, FCA

Founder Partner

M. No.: 518200

UDIN: 26518200SEMHQY1444



Place: Noida

Date: May 28<sup>th</sup>, 2026.

**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 # L35101DL2013PLC248685  
(All amounts in INR Lakhs, unless stated otherwise)

**Statement of Consolidated Assets and Liabilities as at March 31, 2026**

Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share capital	2,031.92	2,031.92
(b) Reserves and surplus	74,311.00	48,931.80
<b>Minority Interest</b>	778.18	798.44
<b>(2) Non-Current Liabilities</b>		
(a) Long-term borrowings	32,843.76	22,012.19
(b) Long-term provisions	257.93	94.07
(c) Other Non current liabilities	163.65	-
<b>(3) Current Liabilities</b>		
(a) Short-term Borrowings	18,011.32	5,049.29
(b) Trade payables		
-total outstanding dues of micro enterprises and small enterprises;	4,136.49	335.30
-total outstanding dues of creditors other than micro enterprises and small enterprises.	16,817.42	18,210.37
(c) Other current liabilities	1,01,955.08	32,896.35
(d) Short-term provisions	5,020.11	1,544.53
<b>TOTAL</b>	<b>2,56,326.86</b>	<b>1,31,904.26</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	30,130.46	25,610.13
(ii) Capital Work-In-Progress	14,649.76	4,906.17
(iii) Intangible assets	25.05	-
(iv) Intangible Assets Under Development	92.88	108.98
(v) Leased Assets	1,057.24	1,242.09
(b) Non Current Investments	1,110.33	1,111.33
(c) Deferred tax assets (net)	188.35	64.76
(d) Long Term Loans & Advances	609.69	1,006.07
(e) Other non-current assets	4,606.30	10,747.93
<b>(2) Current Assets</b>		
(a) Inventories	4,117.48	2,245.45
(b) Trade receivables	67,114.36	39,415.34
(c) Cash and bank balance	28,608.11	7,038.61
(d) Short term loan & advances	36,218.86	9,220.83
(e) Other current assets	67,272.06	29,186.57
(f) Other current Investment	525.93	-
<b>TOTAL</b>	<b>2,56,326.86</b>	<b>1,31,904.26</b>

For and on behalf of:

**J V A & Associates**

Chartered Accountants

(ICAI Firm Regn No: 0261498)

**Vaibhav Jain, FCA**

Designated Partner

Membership No.: 518200

UDIN: 26518200SEMhqY1444

Place : Noida

Date: 28-05-2026



For and on behalf of the Board of Directors

**ORIANA POWER LIMITED**

**Rupal Gupta**

DIR: 08003344

Managing Director

Place : Noida

Date: 28-05-2026



**Shivam Aggarwal**

Chief Financial Officer

Place : Noida

Date: 28-05-2026

**ORIANA POWER LIMITED**  
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CIN # L35101DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

**Statement of consolidated financial results for the year ended March 31, 2026**

Particulars	HoH		HoH		YoY	
	For the Half yearly ended	For the Half yearly ended	For the Half yearly ended	For the Half yearly ended	For the Year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)	Sept 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I. Revenue from operations	1,03,248.82	62,762.22	78,118.41	35,954.38	1,81,367.23	98,716.60
II. Other income	1,973.75	788.42	760.71	301.68	2,734.46	1,090.10
<b>III. Total Income (I+II)</b>	<b>1,05,222.57</b>	<b>63,550.64</b>	<b>78,879.12</b>	<b>36,256.06</b>	<b>1,84,101.69</b>	<b>99,806.70</b>
<b>IV. EXPENSES</b>						
Cost of Material Consumed	75,871.19	44,881.76	56,415.48	27,046.92	1,32,286.67	71,928.68
Purchase of Stock-in-Trade	6.33	6.33	-	-	-	6.33
Employee benefits expense	3,468.92	979.55	1,335.76	652.08	4,804.68	1,631.63
Finance Costs	4,272.99	1,676.53	2,021.46	775.89	6,294.45	2,452.42
Depreciation & amortisation expense	971.51	514.09	604.83	334.99	1,576.34	849.08
Other Expenses	2,151.96	983.84	2,321.67	716.88	4,473.63	1,700.72
<b>Total expenses</b>	<b>86,736.57</b>	<b>49,042.10</b>	<b>62,699.20</b>	<b>29,526.76</b>	<b>1,49,435.77</b>	<b>78,568.86</b>
<b>V. Profit before extraordinary items and tax (III-IV)</b>	<b>18,486.00</b>	<b>14,508.54</b>	<b>16,179.92</b>	<b>6,729.30</b>	<b>34,665.92</b>	<b>21,237.84</b>
<b>VI. Extraordinary Items</b>						
<b>VII. Profit before tax (V-VI)</b>	<b>18,486.00</b>	<b>14,508.54</b>	<b>16,179.92</b>	<b>6,729.30</b>	<b>34,665.92</b>	<b>21,237.84</b>
<b>VIII. Tax Expense:</b>						
Current Tax (Net)	5,609.66	4,090.06	3,977.79	1,779.78	9,587.45	5,869.84
Deferred Tax	(164.64)	(579.85)	38.66	92.48	(125.98)	(487.37)
<b>IX. Profit/ (Loss) for the year (VII-VIII)</b>	<b>13,040.98</b>	<b>10,998.33</b>	<b>12,163.47</b>	<b>4,857.04</b>	<b>25,204.45</b>	<b>15,855.37</b>
<b>X. Minority interest in Subsidiaries</b>	<b>(48.47)</b>	<b>1.32</b>	<b>19.04</b>	<b>(2.81)</b>	<b>(29.43)</b>	<b>(1.49)</b>
<b>XI. Profit/ (Loss) for the year (IX-X)</b>	<b>13,089.45</b>	<b>10,997.01</b>	<b>12,144.43</b>	<b>4,859.85</b>	<b>25,233.88</b>	<b>15,856.86</b>
<b>Earnings per equity share (in Rs.) :</b>						
(a) Basic	64.42	54.12	59.77	24.84	124.19	79.53
(b) Diluted	64.39	54.12	59.77	24.84	124.13	79.53

For and on behalf of:

**J V A & Associates**

Chartered Accountants

(ICAI Firm Regn No. 026849N)

Vaibhav Jain, PCA  
Designated Partner  
Membership No.: 518,000  
UDIN: 26518200SEMIHQY1444  
Place : Noida  
Date: 28-05-2026



For and on behalf of the Board of Directors

**ORIANA POWER LIMITED**

Rupal Gupta  
DIN: 08003344  
Managing Director  
Place : Noida  
Date: 28-05-2026



Shivam Aggarwal  
Chief Financial Officer  
Place : Noida  
Date: 28-05-2026



**ORIANA POWER LIMITED**

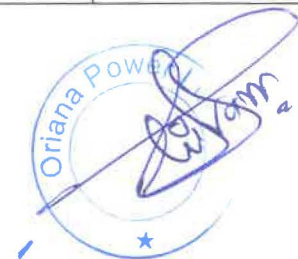
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(All amounts in INR Lakhs, unless stated otherwise)

**Statement of consolidated Cash flow for the year ended March 31, 2026**

Particulars	For the Yearly ended	For the Yearly ended
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax from continuing operations	34,665.92	21,237.84
Adjustments for :		
Depreciation & Amortisation Expenses	1,576.34	849.08
Finance cost (Net of Capitalisation)	5,259.52	2,452.42
Minority Interest	9.17	(553.77)
Employees Stock Option Expenses	145.32	-
Net Foreign Exchange Difference	7.56	(31.86)
Liquidity Damages Received	-	(109.00)
Balances/(Liability) Written Back	64.57	(83.00)
Non-Operating Income	(28.05)	6.08
Interest Income	(2,706.41)	(855.68)
Profit/Loss on sale of Investments	(2,234.20)	-
Adjustment in Reserve	-	(139.06)
<b>Operating Profit before working capital changes</b>	<b>36,759.74</b>	<b>22,773.05</b>
<b>Movements in working capital :</b>		
Increase/(Decrease) in Long Term Provisions	163.86	36.80
(Decrease)/Increase in Trade Payables	2,408.23	14,152.15
(Decrease)/Increase in Short Term Provisions	(21.42)	4,138.74
(Decrease)/Increase in Other Current Liabilities	69,058.73	31,755.62
Decrease/(Increase) in Inventories	(1,872.03)	(696.50)
Decrease/(Increase) Trade Receivables	(27,699.02)	(31,563.31)
Decrease/(Increase) Short Term Loan & Advances	(26,998.03)	(7,015.16)
Decrease/(Increase) Other Current Assets	(12,200.15)	(3,922.99)
Increase/(Decrease) in Other Non Current Liabilities	163.65	-
Non Operating Items	28.05	-
Changes in Non- Cash Items	-	185.92
<b>Cash (used in)/generated from Operations</b>	<b>39,791.61</b>	<b>29,844.32</b>
Direct taxes paid (net)	(6,088.07)	(4,755.01)
<b>Net cash (used in)/from Operating Activities (A)</b>	<b>33,703.54</b>	<b>25,089.31</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Property, Plant & Equipment (Net of Capital Advances)	(15,267.98)	(14,923.10)
Interest Received	2,706.41	855.68
Sale/(Purchase) of Investment in Subsidiaries - Held for Sale	(25,949.91)	(27,851.15)
Profit/(Loss) from sale of Investments	2,234.20	-
Redemption/(Investments) in Fixed & other Deposit	(13,804.56)	(6,291.87)
Sale/(Purchase) of Investments (Incl. in subsidiaries/Associates/Others) (Net)	(524.93)	(1.00)
<b>Net cash (used in)/from Investing Activities (B)</b>	<b>(50,606.77)</b>	<b>(48,211.44)</b>



C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance Cost (Net of Capitalisation)	(5,259.52)	(2,452.42)
	Proceeds from Long Term Borrowings	10,831.57	8,739.72
	Proceeds from Short Term Borrowings	12,962.03	(30.82)
	Proceeds from Security Premium(Net)	-	20,515.30
	Proceeds from Issue of Preferential Equity Share	-	113.66
	<b>Net cash (used in)/from Financing Activities ( C )</b>	<b>18,534.08</b>	<b>26,885.44</b>
	Net Change in cash and cash equivalents (A+B+C)	1,630.84	3,763.31
	Cash and cash equivalents at the beginning of the year	6,004.79	2,209.63
	Exchange difference on translation of foreign currency cash and cash equivalents	(7.56)	31.86
	<b>Cash and cash equivalents at the end of the year</b>	<b>7,628.10</b>	<b>6,004.79</b>

#### CASH & BANK BALANCE

Balances with scheduled banks in :			
- Current account		624.39	673.80
- Escrow account		1,464.07	188.06
- Cash Credit from banks		521.48	-
- Deposits with original maturity upto 3 months		4,861.65	5,142.58
Cash/Cheques in hand		156.51	0.35
<b>Cash And Cash Equivalents</b>		<b>7,628.10</b>	<b>6,004.79</b>
Fixed Deposits other than Cash and Cash Equivalents		20,980.01	1,033.82
<b>Cash and Bank Balances</b>		<b>28,608.11</b>	<b>7,038.61</b>

For and on behalf of:

**J V A & Associates**

Chartered Accountants

(ICAI Firm Regn No: 026849N)

**Vaibhav Jain, FCA**

Designated Partner

Membership No.: 518200

UDIN: 26518200SEMHQY1444

Place : Noida

Date:28-05-2026



For and on behalf of the Board of Directors

**ORIANA POWER LIMITED**

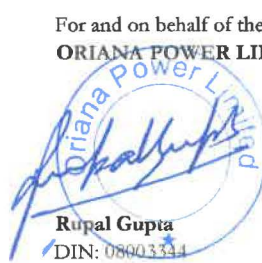
**Rupal Gupta**

DIN: 08903334

Managing Director

Place : Noida

Date:28-05-2026



**Shivam Aggarwal**

Chief Financial Officer

Place : Noida

Date:28-05-2026

## ORIANA POWER LIMITED

(Formerly known as Oriana Power Private Limited)

CIN # L35101DL2013PLC248685

Statement of Segment Information for the Year ended March 31, 2026

(Figures in Lakhs)

Particulars	For the Half yearly ended				For the Year ended March 31, 2026 (Audited)	For the Year ended March 31, 2025 (Audited)
	March 31, 2026 (Audited) (CY H2)	Sept 30, 2025 (Unaudited) (CY H1)	March 31, 2025 (Audited) (LY H2)	Sept 30, 2024 (Unaudited) (LY H1)		
<b>1. Segment Revenue</b>						
(Net sale/Income from each segment should be disclosed)						
a. EPC Segment	1,01,646.85	76,413.83	61,522.89	35,137.82	1,78,060.68	96,660.71
b. Resco Segment	1,601.97	1,704.58	1,239.33	816.56	3,306.55	2,055.89
<b>Total</b>	<b>1,03,248.82</b>	<b>78,118.41</b>	<b>62,762.22</b>	<b>35,954.38</b>	<b>1,81,367.23</b>	<b>98,716.60</b>
Less: Inter Segment Revenue						
<b>Net Sales/Income from Revenue</b>	<b>1,03,248.82</b>	<b>78,118.41</b>	<b>62,762.22</b>	<b>35,954.38</b>	<b>1,81,367.23</b>	<b>98,716.60</b>
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>						
a. EPC Segment	23,419.45	17,115.28	15,917.77	7,316.87	40,534.73	23,234.64
b. Resco Segment	(632.89)	1,058.52	265.86	188.32	425.63	454.18
Less: Interest of EPC Segment	3,684.64	963.96	715.07	324.61	4,648.60	1,039.68
Less: Interest of Resco Segment	615.91	1,029.93	961.46	451.28	1,645.84	1,412.74
<b>Total Profit Before Tax EPC Segment</b>	<b>19,734.81</b>	<b>16,151.32</b>	<b>15,202.70</b>	<b>6,992.26</b>	<b>35,886.13</b>	<b>22,194.96</b>
<b>Total Profit Before Tax Resco Segment</b>	<b>(1,248.80)</b>	<b>28.59</b>	<b>(695.60)</b>	<b>(262.96)</b>	<b>(1,220.21)</b>	<b>(958.56)</b>
<b>3. Capital Employed</b>						
(Segment assets – Segment Liabilities)						
a. EPC Segment	22,344.82	82,369.00	14,319.87	41,179.63	1,04,713.82	55,499.50
b. Resco Segment	8,677.27	13,806.91	5,161.69	18,258.04	22,484.18	23,419.73
<b>Total</b>	<b>31,022.09</b>	<b>96,175.91</b>	<b>19,481.56</b>	<b>59,437.67</b>	<b>1,27,198.00</b>	<b>78,919.23</b>

1. In accordance with Accounting Standard (AS) 17 – Segment Reporting, the Company has identified its primary business segments as follows:

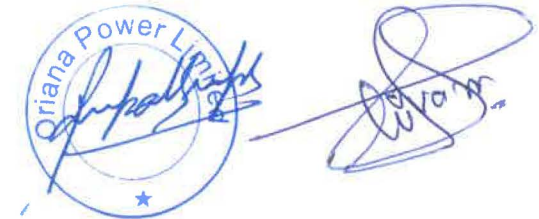
(a) **EPC Segment** – Engineering, Procurement and Construction of renewable energy projects.

(b) **Resco Segment** – Generation and sale of power under the Renewable Energy Service Company model.

2. The accounting policies adopted for segment reporting are in line with those used in the financial statements. Revenues and expenses have been allocated to segments on a reasonably attributable basis. Inter-segment revenues, if any, are eliminated. Segment results represent operating profits before finance costs and taxes. Segment assets and liabilities represent those directly attributable to the segments or reasonably allocable thereto.

3. Since the Company's operations are predominantly within India, there are no reportable geographical segments.

4. Finance costs have been allocated to reportable segments based on direct identification of segment-specific borrowings and, where direct identification is not practicable, on a reasonable allocation basis consistently applied.





# JVA & ASSOCIATES

CHARTERED ACCOUNTANTS

**Independent Auditor's Report on the Half Yearly and Year to date Standalone Financial results of Oriana Power Limited (*Previously known as Oriana Power Private Limited*) 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 (*Previously known as Oriana Power Private Limited*)

## **Report on the Audit of the Standalone Financial Results**

### **Opinion**

We have audited the Standalone Financial Results for the half year and year ended March 31, 2026 ("Standalone Financial Results") included in the accompanying "Statement of Audited Standalone Financial Results for the half Year and year ended March 31, 2026 of Oriana Power Limited (*Previously known as Oriana Power Private Limited*)" ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("AS") and other accounting principles generally



accepted in India of the net profit and other financial information of the Company for the half year 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, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for 'audit of the Standalone Financial Results' section of our report below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Emphasis of Matter:** Not Applicable.

Our opinion is not modified in respect of this matter.

### **Management's and Those Charged with Governance Responsibilities for the Standalone Financial Results**

This Statement, which is the responsibility of Company's management and has been approved by the Board of Directors for issuance. The Statement has been compiled/extracted from the audited standalone financial statements for the year ended March 31, 2026, the un-audited Standalone Financial Results for half year periods ended September 30, 2025 and the audited standalone financial results for the year ended March 31, 2025. This responsibility includes the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other financial information in accordance with the applicable 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.



In preparing the Standalone Financial Results, the management and 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 financial reporting process of the Company.

### **Auditor's Responsibilities for 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 the 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 financial control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such internal financial 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 Company 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 Statement 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in
  - (i) planning the scope of our audit work and in evaluating the results of our work; and
  - (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

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 Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the half year ended of the current financial year, which were subjected to a limited review by us, as required under the Listing regulation.

For JVA & Associates

Chartered Accountants

FRN: 026849N

Vaibhav Jain, FCA

Founder Partner

M. No.: 518200

UDIN: 26518200MKIMPL5576



Place: Noida

Date May 28<sup>th</sup>, 2026

**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 # L35101DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

**Statement of Standalone Assets and Liabilities as at March 31, 2026**

Particulars	As at	As at
	March 31 2026 (Audited)	March 31, 2025 (Audited)
<b>I. EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	2,031.92	2,031.92
(b) Reserves and Surplus	76,555.05	50,039.75
<b>(2) Non-Current Liabilities</b>		
(a) Long-Term Borrowings	10,403.63	105.99
(b) Long-Term Provisions	257.93	94.08
<b>(3) Current Liabilities</b>		
(a) Short-Term Borrowings	15,723.22	3,227.76
(b) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises;	4,121.80	332.48
-Total outstanding dues of creditors other than micro enterprises and small enterprises.	16,690.27	18,163.38
(c) Other current liabilities	1,01,436.69	33,360.65
(d) Short-Term Provisions	5,011.00	1,534.36
<b>TOTAL</b>	<b>2,32,231.51</b>	<b>1,08,890.37</b>
<b>II. ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1,719.02	321.85
(ii) Intangible Assets	25.05	-
(iii) Intangible Assets Under Development	-	18.12
(iv) Capital Work-In-Progress	3,381.54	-
(b) Non Current Investments	12,642.18	11,397.86
(c) Deferred Tax Assets (net)	70.13	8.27
(d) Long Term Loans & Advances	137.60	651.87
(e) Other Non-Current Assets	2,759.39	9,060.50
<b>(2) Current Assets</b>		
(a) Inventories	4,049.34	2,191.20
(b) Trade Receivables	69,950.00	38,749.76
(c) Cash and Bank Balance	27,504.33	5,532.98
(d) Short Term Loan & Advances	43,349.32	11,929.50
(e) Other Current Assets	66,643.61	29,028.46
<b>TOTAL</b>	<b>2,32,231.51</b>	<b>1,08,890.37</b>

For and on behalf of:  
**J V A & Associates**  
Chartered Accountants  
(ICAI Firm Regn No: 026849N)

**Vaibhav Jain, B.Com**  
Designated Partner  
Membership No.: 518200  
UDIN: 26518200MKIMPL5576

Place : Noida  
Date: 28th May, 2026



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

**Rupal Gupta**  
DIN: 08003344  
Managing Director

**Shantanu Aggarwal**  
Chief Financial Officer

Place : Noida  
Date: 28th May, 2026

Place : Noida  
Date: 28th May, 2026



**ORIANA POWER LIMITED**

(Formerly known as Oriana Power Private Limited)

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Corporate Office : Third Floor Plot No 19 and 20, Sector 125 Noida, Gautam Buddha Nagar, Dadri, Uttar Pradesh- 201313

CIN # L35101DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

Statement of Standalone Financial Results for the Year ended March 31, 2026

Particulars	HoH		ItoI		YoY	
	Period ended	Period ended	Period ended	Period ended	Year ended	Year ended
	March 31, 2026 (Audited) (H2)	March 31, 2025 (Audited) (H2)	Sep 30, 2025 (Unaudited) (H1)	Sep 30, 2024 (Unaudited) (H1)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I. Revenue from Operations	1,02,486.04	66,729.50	76,448.20	35,137.81	1,78,934.24	1,01,867.31
II. Other Income	2,213.14	872.20	855.89	273.14	3,069.03	1,145.34
III. Total Income (I+II)	<b>1,04,699.18</b>	<b>67,601.70</b>	<b>77,304.09</b>	<b>35,410.95</b>	<b>1,82,003.27</b>	<b>1,03,012.65</b>
<b>IV. EXPENSES</b>						
Cost of Material Consumed	75,871.18	49,529.76	56,415.48	27,040.59	1,32,286.66	76,570.35
Employee Benefits Expense	3,458.87	973.87	1,335.76	647.50	4,794.63	1,621.37
Finance Costs	3,493.71	715.07	1,154.89	324.61	4,648.60	1,039.68
Depreciation & Amortisation Expense	83.54	27.89	41.61	24.56	125.15	52.45
Other Expenses	2,057.09	1,152.41	2,205.01	381.43	4,262.10	1,533.84
V. Total expenses	<b>84,964.39</b>	<b>52,399.00</b>	<b>61,152.75</b>	<b>28,418.69</b>	<b>1,46,117.14</b>	<b>80,817.69</b>
VI. Profit before Extraordinary Items and Tax (III-V)	<b>19,734.79</b>	<b>15,202.70</b>	<b>16,151.34</b>	<b>6,992.26</b>	<b>35,886.13</b>	<b>22,194.96</b>
VII. Extraordinary Items	-	-	-	-	-	-
VIII. Profit before tax (VI-VII)	<b>19,734.79</b>	<b>15,202.70</b>	<b>16,151.34</b>	<b>6,992.26</b>	<b>35,886.13</b>	<b>22,194.96</b>
IX. Tax Expense:						
Current Tax (Net)	5,606.34	4,083.10	3,971.67	1,779.00	9,578.01	5,862.10
Deferred Tax	(61.86)	(7.50)	-	5.44	(61.86)	(2.06)
X. Profit/ (Loss) for the year (VIII-IX)	<b>14,190.31</b>	<b>11,127.10</b>	<b>12,179.67</b>	<b>5,207.82</b>	<b>26,369.98</b>	<b>16,334.92</b>
Earnings per equity share (in Rs.):						
(a) Basic	69.84	55.30	59.89	26.62	129.78	81.92
(b) Diluted	69.80	55.30	59.89	26.62	129.72	81.92

For and on behalf of:

**J V A & Associates**

Chartered Accountants

(ICAI Firm, Regn No: 026849)

Vaibha Jain

Designated Partner

Membership No.: 518200

UDIN: 26518200MKIMPL5576

Place : Noida

Date: 28th May, 2025



For and on behalf of the Board of Directors

**ORIANA POWER LIMITED**

Rupal Gupta

DIN: 08003344

Managing Director

Place : Noida

Date: 28th May, 2026



Shiyam Aggarwal

Chief Financial Officer

Place : Noida

Date: 28th May, 2026

## ORIANA POWER LIMITED

(Formerly known as Oriana Power Private Limited)

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Corporate Office : Third Floor Plot No 19 and 20, Sector 125 Noida, Gautam Buddha Nagar, Dadri, Uttar Pradesh- 201313

CIN # L35101DL2013PLC248685

(All amounts in INR Lakhs, unless stated otherwise)

Standalone Statement of Cash Flows for the Year ended March 31, 2026

Particulars	For the Year ended	For the Year ended
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) Before Tax	35,886.13	22,194.96
Adjustments for:		
Depreciation & Amortization Expense	125.15	52.46
Finance cost (Net of Capitalisation)	3,736.29	685.73
Interest Income	(3,054.07)	(911.91)
Profit/(Loss) on Sale of Investments	(2,234.20)	-
Employee Stock Option Expense	145.32	-
Liquidity Damages Received	-	(109.00)
Balances/(Liability) Written Back	64.53	(83.00)
Exchange Rate Fluctuations	7.56	(31.86)
Non-Operating Income	(14.95)	7.06
<b>Operating Profit before working capital changes</b>	<b>34,661.76</b>	<b>21,804.44</b>
<b>Movements in working capital :</b>		
Increase/(Decrease) in Long Term Provisions	163.85	36.79
(Decrease)/Increase in Trade Payables	2,316.20	13,374.11
(Decrease)/Increase in Short Term Provisions	(20.66)	2,746.72
(Decrease)/Increase in Other Current Liabilities	68,076.05	29,132.42
Decrease/(Increase) in Inventories	(1,858.14)	(696.50)
Decrease/(Increase) Trade Receivables	(31,200.24)	(30,073.23)
Decrease/(Increase) Short Term Loan & Advances	(31,419.82)	(9,282.81)
Decrease/(Increase) Other Current Assets	(11,732.77)	(3,834.45)
Non Operating Items	14.95	184.94
<b>Cash (used in)/generated from Operations</b>	<b>29,001.18</b>	<b>23,392.44</b>
Direct taxes paid (net)	(6,080.72)	(4,755.01)
<b>Net cash (used in)/from Operating Activities (A)</b>	<b>22,920.46</b>	<b>18,637.43</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/(Purchase) of Property, Plant & Equipment (Net of Capital Advance)	(4,396.51)	(746.39)
Interest Received	3,054.07	911.91
Redemption/(Investment) in Other Non Current Assets	6,301.11	(9,058.77)
Redemption/(Investment) in Other Bank Balances	(20,382.24)	3,880.35
Profit/(Loss) on Sale of Investments	2,234.20	-
Sale/(Purchase) of Investment in Subsidiaries - Held for Sale (Net)	(25,946.91)	(27,848.15)
Sale/(Purchase) of Investments (Incl. investments in Subsidiaries/Associates)(Net)	(1,244.32)	(2,488.44)
<b>Net cash (used in)/from Investing Activities (B)</b>	<b>(40,380.60)</b>	<b>(35,349.49)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance Cost	(3,736.29)	(685.74)
(Decrease)/Increase in Short Term Borrowings	12,495.46	160.46
(Decrease)/Increase in Long Term Borrowings	10,297.64	(85.70)
Proceeds from Security Premium (Net)	-	20,515.30
Proceeds from Issue of Preferential Equity Share	-	113.66
<b>Net cash (used in)/from Financing Activities (C)</b>	<b>19,056.81</b>	<b>20,017.98</b>
<b>Net Change in cash and cash equivalents (A+B+C)</b>	<b>1,596.67</b>	<b>3,305.92</b>



Cash and cash equivalents at the beginning of the year	5,032.98	1,695.22
Exchange difference on translation of foreign currency cash and cash equivalents	(7.56)	31.86
<b>Cash and cash equivalents at the end of the year</b>	<b>6,622.09</b>	<b>5,032.98</b>
<b>Components of Cash and Bank Balances</b>		
Balances with scheduled banks in :		
- Current account	1.19	1.66
- Escrow account	1,229.57	0.32
- Deposits with maturity upto 3 months	4,861.65	5,030.66
- Cash Credit from Banks	521.48	-
Cash on hand	2.45	0.34
Cheques on Hand	5.74	-
<b>Cash and Cash Equivalents</b>	<b>6,622.09</b>	<b>5,032.98</b>
Deposits other than Cash And Cash Equivalents	20,882.24	500.00
<b>Cash and Bank Balances</b>	<b>27,504.33</b>	<b>5,532.98</b>

For and on behalf of  
**J V A & Associates**  
Chartered Accountants  
(ICAI Firm Regn No: 076849N)

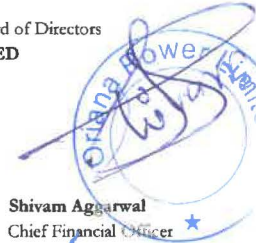


**Vaibhav Jais, FCA**  
Designated Partner  
Membership No.: 518200  
UDIN: 26518200MKIMPL5576  
Place : Noida  
Date: 28th May, 2026

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



**Rupal Gupta**  
DIN: 08003344  
Managing Director  
Place : Noida  
Date: 28th May, 2026



**Shivam Aggarwal**  
Chief Financial Officer  
Place : Noida  
Date: 28th May, 2026



5. The Company has instituted the Oriana Employees Stock Option Plan 2025, approved by the Board of Directors on 28 May 2025 and by the shareholders through special resolution dated 04 July 2025, for eligible employees of the Company and/or its group, holding, subsidiary and associate companies, as applicable. During the year, the Company granted 26,092 employee stock options, each convertible into one equity share of face value ₹10 each at an exercise price of ₹10 per option. Accordingly, 26,092 equity shares have been reserved for issue against such options, subject to vesting, exercise, lapse or forfeiture in accordance with the Scheme. The options vest over four years, with 25% vesting on each anniversary from the grant date. Employee stock option expense of ₹145.32 lakhs has been recognised during the year based on fair value determined using the Black-Scholes option pricing model.
6. The Company is engaged in Renewable EPC & RESCO therefore segment reporting has been prepared for the period.
7. The above financial results are available on Companies Website <https://orianapower.com/>
8. Previous year/period figures of the Company have been regrouped/ re- arranged wherever necessary to make them comparable with the reporting with current period.
9. Figures for the half year ended March 31, 2026, and March 31, 2025, are the balancing figures between audited figures for the full financial year and the reviewed figures for half year ended September 30, 2025, and September 30, 2024, respectively.
10. The above financial results have been prepared followed with same accounting policies, as those followed in the most recent annual financial statements.



**ORIANA POWER LIMITED** (Formerly Known as Oriana Power Private Limited)

**CIN:** L35101DL2013PLC248685, **Website:** www.orianapower.com, **Tel:** +91-120-411-4695

**Registered Office:** Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi, South Delhi-110019.

**Corporate Office:** Third Floor, Plot No. 19 & 20, JASK Towers, Sector 125, Noida, Gautam Buddha Nagar, U.P.-201313.

**Date: 28<sup>th</sup> May 2026**

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Symbol: ORIANA**

**Sub: Declaration under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby confirm that the Audit Report on the Audited Financial Results, both on Standalone and Consolidated basis, for Financial Year ended 31<sup>st</sup> March 2026 issued by JVA & Associates, Chartered Accountants, Statutory Auditors of the Company is with Unmodified Opinion.

You are requested to take the above on record.

Yours Faithfully,  
For Oriana Power Limited

  
Shivam Aggarwal  
Chief Financial Officer

  
Rupal Gupta  
Managing Director



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**CIN:** L35101DL2013PLC248685, **Website:** www.orianapower.com, **Tel:** +91-120-422-9198, **Email:** compliance@orianapower.com