

OPG POWER GENERATION PRIVATE LIMITED
Audited Statement of Assets & Liabilities

All amounts are in ₹ in Lakhs unless otherwise stated

		As at March 31, 2026	As at March 31, 2025
	ASSETS		
1	Non-Current Assets		
	a. Property, Plant and Equipment	56,202.31	58,227.33
	b. Intangible Assets	0.23	1.83
	c. Capital Work-In-Progress	7,570.62	568.02
	d. Right of Use	21.71	-
	e. Financial Assets	-	-
	(i) Investments	18,086.66	19,386.66
	(ii) Other Financial Assets	1,433.96	1,615.50
	f. Deferred Tax Assets	13,438.19	11,929.05
	g. Financial Assets		
	(i) Trade Receivables	5,124.77	3,973.02
	h. Other Non Current Assets	6,645.50	3,556.48
	Total Non-Current Assets	108,523.95	99,257.89
2	Current Assets		
	a. Inventories	18,294.19	5,958.49
	b. Financial Assets	-	-
	(i) Investments	10,630.29	1,044.50
	(ii) Trade Receivables	22,994.27	27,271.59
	(iii) Cash and Cash Equivalents	4,926.39	11,811.29
	(iv) Bank Balances Other than (iii) above	3,254.81	3,020.57
	(v) Other Financial Assets	419.39	1,679.57
	c. Current Tax assets	1,191.39	1,270.43
	d. Other Current Assets	12,772.17	16,313.04
	Total Current Assets	74,482.90	68,369.48
	Total Assets	183,006.86	167,627.38
	EQUITY AND LIABILITIES		
1	Equity		
	a. Equity Share Capital	2,552.60	2,552.60
	b. Other Equity	127,128.09	117,487.04
	Total Equity	129,680.69	120,039.64
2	Liabilities		
	Non-Current Liabilities		
	a. Financial Liabilities		
	(i) Borrowings	8,605.28	9,048.60
	(ii) Other Financial Liabilities	3,084.31	342.64
	b. Provisions	481.14	417.87
	c. Other Non Current Liabilities	-	-
	Total Non-Current Liabilities	12,170.73	9,809.11
	Current Liabilities		
	a. Financial Liabilities		
	(i) Borrowings	8,050.23	2,299.80
	(ii) Trade Payables	-	-
	(a) Dues of Micro, Small and Medium Enterprises	917.48	248.39
	(b) Dues of creditors other than Micro, Small and Medium Enterprises	25,568.90	33,290.01
	(iii) Other Financial Liabilities	35.76	35.38
	b. Other Current Liabilities	4,770.12	310.27
	c. Other Liabilities	-	-
	(i) Provisions	1,812.95	1,594.78
	Total Current Liabilities	41,155.44	37,778.63
	Total Liabilities	53,326.17	47,587.74
	Total Equity and Liabilities	183,006.86	167,627.38

For and on behalf of the Board of Directors

DAKSHINAMURTHY SABARIGIREASWARAN
 Executive Director
 DIN : 08154279

Place: Chennai.

Date: May 28, 2026

OPG POWER GENERATION PRIVATE LIMITED Registered Office : OPG Nagar, Periyaobulapuram Village, Madharapakkam Road, Gummidipoondi. Chennai - 601201 CIN: U40109TN2005PTC055442 Statement of audited financial results for the quarter and year ended March 31, 2026						
₹ in Lakhs						
Sr. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited Refer note 6	Unaudited	Audited Refer note 6	Audited	Audited
I	Revenue from Operations	33,547.10	13,987.52	45,318.62	132,183.76	174,588.08
II	Other Income	938.77	1,082.60	1,246.02	4,065.69	4,364.40
III	Total Income(I+II)	34,485.87	15,070.12	46,564.64	136,249.45	178,952.48
IV	Expenditure					
	Cost of materials consumed	28,704.29	10,085.41	35,415.18	101,099.10	140,016.46
	Employee benefit expense	790.25	821.60	704.66	3,260.37	2,961.18
	Finance costs	1,708.04	1,019.80	1,668.11	5,581.38	5,816.31
	Depreciation and amortization expense	651.37	1,244.91	874.49	4,057.59	4,640.50
	Other Expenditure	(2,145.14)	1,349.47	5,861.14	12,395.40	16,867.45
	Total Expenses	29,708.81	14,521.19	44,523.58	126,393.84	170,301.90
V	Profit before exceptional items and tax (III-IV)	4,777.05	548.93	2,041.05	9,855.61	8,650.58
VI	Exceptional items					
	- (Gain)/Loss	-	-	-	-	-
VII	Profit after exceptional items and tax (V-VI)	4,777.05	548.93	2,041.05	9,855.61	8,650.58
VIII	Tax Expense					
	(1) Current Tax	930.56	-	356.62	1,721.97	1,511.44
	(2) Earlier Year tax adjustment	(0.00)	(1,478.11)	230.39	(1,478.11)	230.39
	(3) Deferred Tax	(81.72)	0.00	204.19	(2.89)	1,735.12
IX	Profit for the period from continuing operations (VII-VIII)	3,928.20	2,027.04	1,249.85	9,614.64	5,173.63
X	Profit from discontinued operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit from discontinued operations after Tax (X-XI)	-	-	-	-	-
XIII	Profit for the period (IX+XII)	3,928.20	2,027.04	1,249.85	9,614.64	5,173.63
XIV	Other Comprehensive Income					
	A. Items that will not be reclassified to profit or loss	26.40	-	(29.66)	26.40	(29.66)
	Remeasurement of the defined benefit plans					
	B. Items that will be reclassified to profit or loss	-	-	-	-	-
	Other comprehensive income for the period	26.40	-	(29.66)	26.40	(29.66)
XV	Total Comprehensive income comprising profit and other comprehensive income for the period (XIII+XIV)	3,954.61	2,027.04	1,220.19	9,641.03	5,143.97
XVI	Earnings per Share (for continuing operation)					
	- Basic EPS (₹)	15.39	7.94	4.90	37.67	20.27
	- Diluted EPS (₹)	15.39	7.94	4.90	37.67	20.27
XVII	Earnings per Share (for discontinuing operation)					
	- Basic EPS (₹)	-	-	-	-	-
	- Diluted EPS (₹)	-	-	-	-	-
XVIII	Earnings per Share (for discontinued & continuing operation)					
	- Basic EPS (₹)	15.39	7.94	4.90	37.67	20.27
	- Diluted EPS (₹)	15.39	7.94	4.90	37.67	20.27

OPG POWER GENERATION PRIVATE LIMITED

Registered Office : OPG Nagar, Periyaobulapuram Village,
Madharapakkam Road, Gummidipoondi, Chennai - 601201

CIN: U40109TN2005PTC055442

Annexure - 1

Additional information pursuant to Regulation 52(4) and 54(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended as at and for the quarter and year ended March 31, 2026

Sr. 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	Debt Equity Ratio (in times) (refer note a)	0.13	0.09	0.09	0.13	0.09
2	Debt service coverage ratio (in times) (Refer Note b) (not annualised)	2.51	1.20	2.04	2.47	1.58
3	Interest service coverage ratio (in times) (Refer Note c) (not annualised)	4.18	2.76	2.75	3.49	3.29
4	Capital redemption reserve (₹ in Lakhs)	-	-	-	-	-
5	Debenture redemption reserve (₹ in Lakhs)	480.00	320.00	320.00	480.00	320.00
6	Net worth (₹ in Lakhs) (Refer Note o)	129,200.69	124,926.04	119,719.64	129,200.69	119,719.64
7	Net profit after tax (excluding Other comprehensive income) (₹ in Lakhs)	3,928.22	2,027.05	1,249.86	9,614.64	5,173.64
8	Current Ratio (in times) (Refer Note d)	1.81	2.25	1.81	1.81	1.81
9	Long term debt to working Capital (in times) (Refer Note e)	0.44	0.14	0.37	0.44	0.37
10	Bad debts to Accounts Receivable Ratio(%) (Refer Note f) (not annualised)	0.13%	0.54%	1.10%	0.54%	1.10%
11	Current Liability Ratio (in times) (Refer Note g)	0.77	0.83	0.79	0.77	0.79
12	Total debts to total assets (in times) (Refer Note h)	0.09	0.07	0.07	0.09	0.07
13	Debtors turnover (in number of days) (Refer Note i) (not annualised)	56.24	162.42	46.71	81.96	77.99
14	Inventory turnover (in number of days) (Refer Note j) (not annualised)	52.05	149.69	18.90	43.78	33.48
15	Operating Margin(%) (Refer Note k)	16.53%	3.48%	4.50%	8.60%	5.79%
16	Net Profit Margin(%) including exceptional item (Refer Note l)	11.39%	13.45%	2.68%	7.06%	2.89%
17	Net Profit Margin (%) excluding exceptional item (Refer Note m)	11.39%	13.45%	2.68%	7.06%	2.89%
18	Asset cover ratio (in times) (Refer Note n)	8.77	11.94	11.54	8.77	11.54

Notes: The following definitions have been considered for the purpose of computation of ratios and other information:

Sr. No.	Ratios	Formulae
a	Debt Equity Ratio	$\frac{\text{Total Debt}^1}{\text{Total Shareholders Equity}^2}$
b	Debt Service Coverage Ratio	$\frac{\text{Profit before exceptional items and tax} + \text{interest expenses} + \text{depreciation and amortisation}}{\text{Interest expenses} + \text{scheduled principal repayment of long term debt}}$
c	Interest Service Coverage Ratio	$\frac{\text{Profit before exceptional items and tax} + \text{depreciation and amortisation} + \text{interest expense}}{\text{Interest expense}}$
d	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$
e	Long term debt to working Capital	$\frac{\text{Long term debt}}{\text{Working capital}}$
f	Bad debts to Accounts Receivable Ratio	$\frac{\text{Bad debts}}{\text{Average trade receivable}}$
g	Current Liability Ratio	$\frac{\text{Current liabilities}}{\text{Total liabilities}}$
h	Total Debts to Total Assets Ratio	$\frac{\text{Total debt}}{\text{Total assets}}$
i	Debtors Turnover	$\frac{\text{Average receivable balances} \times \text{number of days in the reporting period/year}}{\text{Gross Sales}}$
j	Inventory Turnover	$\frac{\text{Average fuel Inventory} \times \text{number of days in the reporting period/year}}{\text{Cost of fuel}}$
k	Operating Margin(%)	$\frac{\text{Operating Profit [Profit before tax and exceptional item} + \text{Interest expenses} - \text{other income}]}{\text{Revenue}}$
l	Net Profit Margin(%) including exceptional item	$\frac{\text{Net Profit after tax (including exceptional item)}}{\text{Revenue}}$
m	Net Profit Margin(%) Excluding exceptional item	$\frac{\text{Net Profit after tax (excluding exceptional item)}}{\text{Revenue}}$
n	Asset Cover Ratio	$\frac{\text{Secured assets}}{\text{Secured loans}}$
o	Net worth	Net Worth has been computed on the basis as stated in Clause 2 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 i.e Net worth as defined in sub-section (57) of section 2 of the Companies Act, 2013.

Notes

1	Total Debt: Long term borrowings (current and non current), short term borrowings and interest accrued on these debts.
2	Total Shareholder's Equity: Issued share capital and other equity
3	For the purpose of computation scheduled principal repayment of long term borrowings does not include prepayments
4	Working Capital : Current assets - Current liabilities (excluding current maturities of Long term debt and interest accrued on
5	Bad debts Includes provision for doubtful debts
6	Current Assets and Current Liabilities as per balance sheet
7	Cost of Fuel includes consumption and cost of goods sold
8	Secured assets : Total assets less liabilities excluding borrowings
9	Secured loans : Total secured borrowings

Notes :

- 1 The above financial results for the quarter ended and year ended March 31, 2026, have been reviewed and approved by the Board of Directors at their meeting held on May 28, 2026, respectively and have been audited by independent auditors in accordance with the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- 2 The Company is primarily engaged in only one segment viz., "Generation and Sale of Power" and hence has only one reportable operating segment as per Ind AS 108 - Operating Segments.
- 3 The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and notified under Section 133 of the Companies Act, 2013 ("the Act").

The Company issued secured, rated, listed, redeemable Non-Convertible Debentures (NCDs) aggregating upto Rs. 3,200 Lakhs on August 18, 2023 on a private placement basis to certain identified investors in accordance with the applicable laws. The details of interest and principal payments last made and the next payment (installment) dates for the NCDs as on March 31, 2026 are given below:

Non Convertible Debentures	Previous payment		Next Payment	
	Principal	Interest	Principal	Interest
Non Convertible Debentures - ₹3,200 Lakhs	-	18-Feb-26	18-Aug-26	18-May-26

- 4 Disclosures in compliance with Regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended March 31, 2026 is attached as Annexure-I.
- 5 The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.
- 6 The Government of India has notified and brought into force the four new Labour Codes with effect from November 21, 2025, namely the Code on Social Security, 2020, the Occupational Safety, Health and Working Conditions Code, 2020, the Industrial Relations Code, 2020 and the Code on Wages, 2019, which subsume and replace several existing central labour legislations. Further, the Central Government has notified the final Central Rules on May 8, 2026; however, the relevant State Rules are yet to be notified.

Based on the Company's assessment and best estimates of the possible impact of the revised wage definition and related employee benefit obligations, the Company has recognised a provision of ₹34.71 lakhs during the quarter / year ended March 31, 2026. The said provision has been included under employee benefits expense, as management does not consider the amount to be exceptional in nature or material enough to warrant separate presentation as an exceptional item.

The impact recognised is based on management's present assessment and is subject to revision, if any, upon finalisation / notification of the applicable State Rules, clarifications and other implementation guidance.

8 Additional disclosures**Changes in Credit Rating**

Particulars	Current
- Fund Based Facilities (Long Term)	CRISIL A+/Positive
- Fund Based Facilities (Short Term)	CRISIL A1/Reaffirmed
- Non-Fund Based Facilities	CRISIL A1
- Non Convertible Debentures	CRISIL A+/Positive

CRISIL- CRISIL Ratings Limited

- 9 The figures for the previous years/period have been regrouped / rearranged, wherever considered necessary, to confirm with current year's/period's classification

For and on behalf of the Board of Directors

Place : Chennai
Date: May 28, 2026

DAKSHINAMURTHY SABARIGIREASWARAN
Executive Director
DIN : 08154279

OPG POWER GENERATION PRIVATE LIMITED

All amounts are in ₹ in Lakhs unless otherwise stated

Cash Flow Statement for the period ended March 31, 2026

Particulars	For the Year ended March 31, 2026		For the Year ended March 31, 2025	
(A) CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		9,855.61		8,650.59
Adjustments for:				
Depreciation and Amortisation Expenses	4,057.59		4,640.50	
Interest Income	(1,326.73)		(2,678.36)	
Income from Mutual Funds	(1,012.05)		(560.00)	
Gain/Loss on Mark to Market of current Investments	(2.09)		63.28	
Net loss/(Gain) on unrealised foreign currency transactions	320.75		(164.50)	
Provision no longer required written back	(1,244.40)		(929.07)	
Dividend Income	(9.13)		(14.10)	
Provision for Expected Credit Loss	304.80		627.01	
Loss/(profit) on sale / discard of Fixed Assets	(0.90)		-	
Finance Cost	5,545.62	6,633.46	5,816.31	6,801.07
Operating Profit before Working Capital Changes		16,489.07		15,451.66
Changes in working capital				
(Increase) / Decrease in Trade Receivables	2,820.77		11,496.61	
(Increase) / Decrease in Inventories	(12,335.70)		13,767.34	
(Increase) / Decrease in Other Current Assets and Non current assets	434.71		(4,078.98)	
Increase / (Decrease) in Loans and Advances	-		-	
Increase / (Decrease) in Current Liabilities, Non Current Liabilities and Provisions	(1,571.24)		(12,942.84)	
		(10,651.46)		8,242.13
Cash Generated from Operations		5,837.61		23,693.79
Less: Tax (Paid) / Refund (Net)		(1,460.52)		(1,953.15)
Net Cash generated from Operating Activities		4,377.09		21,740.64
(B) CASH FLOW FROM INVESTING ACTIVITIES				
(Purchase) / Sale of Property, Plant and Equipment	(2,051.78)		(3,442.98)	
(Increase) / Decrease of Capital Work in Progress	(7,002.59)		(152.27)	
(Purchase) / Sale of Investments (Net)	(8,274.57)		10,359.99	
(Increase) / Decrease in Other Financial Assets	1,441.72		(322.87)	
Income from Mutual Funds	1,012.05		560.00	
Interest Received	1,326.73		2,678.36	
(Increase) / Decrease in Bank Balances other than Cash and Cash Equivalents	(234.24)		5,665.59	
		(13,782.68)		15,345.82
Net Cash from Investing Activities		(13,782.68)		15,345.82
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Non current Borrowings - Receipts / (Repayment) [Net]	(443.32)		(11,475.06)	
Current Borrowings - Receipts / (Repayment) [Net]	5,750.43		(7,090.44)	
Payment towards the buy back of shares	-		(7,500.00)	
Increase / (Decrease) in Other Financial Liabilities	2,742.06		231.74	
Finance cost paid	(5,528.48)	2,520.69	(5,667.49)	(31,501.26)
Net Cash from Financing Activities		2,520.69		(31,501.26)
Net Increase / (Decrease) in Cash & Cash Equivalents [A+B+C]		(6,884.90)		5,585.20
Cash & Cash Equivalents at beginning of the year		11,811.29		6,226.09
Cash & Cash Equivalents at the end of the year		4,926.39		11,811.29
Components of Cash and Cash Equivalents				
Cash on hand		3.98		13.28
Balances with Banks				
In Current Account		2,161.14		1,652.28
In Deposit Account		2,761.27		10,145.73
Cash & Cash Equivalents at the end of the year		4,926.39		11,811.29

For and on behalf of the Board of Directors

 Place: Chennai.
Date: May 28, 2026

 D Sabarigireaswaran
Executive Director
DIN : 08154279



CHATURVEDI & CO LLP
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
OPG Power Generation Private Limited

Report on the audit of the Financial Results

1. Opinion

We have audited the accompanying statement of quarterly and year to date financial results of OPG Power Generation Private Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 and Regulation 54 read with Regulation 63(2) 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) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

2. 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 the Audit of the 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 statements under the provisions of the Act 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 is sufficient and appropriate to provide a basis for our opinion.

KOLKATA • MUMBAI • NEW DELHI

CHATURVEDI & CO. (ICAI Registration No. 302137E) has been converted into a limited liability partnership CHATURVEDI & CO. LLP from April 28, 2024, and is a registered Limited Liability Partnership with LLPIN ACG-8720 & ICAI Registration No. 302137E/E300286.

3. Management's and Board of Directors' Responsibilities for the Financial Results

The Statement (which includes financial results) has been prepared on the basis of the annual financial statements.

The Company's Management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder including the relevant provisions and the rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 52 and Regulation 54 read with Regulation 63(2) 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 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.

In preparing the Statement, 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 Company's financial reporting process.

4. Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial result for the year ended March 31, 2026 as a whole is 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 Statement.

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 Statement, 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 on whether the company has adequate internal financial controls with reference to 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 under Regulation 52 and Regulation 54 read with Regulation 63(2) of the LODR in the annual financial results made by the Management and 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 Statement, including the disclosures, and whether the Statement represents 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.

5. Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published audited year-to-date figures up to the third quarter of the current financial year, as required under the Listing Regulations.

For CHATURVEDI & CO LLP
Chartered Accountants
FRN: 302137E/E300286

G Venkatakrishnan
Partner
M.No: 011255

Place: Chennai
Date: May 28, 2026
UDIN: 26011255CYOSTD6903



OPG POWER GENERATION PVT. LTD.
CIN : U40109TN2005PTC055442

28th May,2026

BSE Ltd,
Phiroze Jeejeeboy Towers,
Dalal Street, Fort
Mumbai-400 001

Dear Sir/Madam, Scrip Code: 1075OPGP26 | 975032 ISIN: INE0D8F07048

Sub:- Declaration pursuant to Regulation 52(3) (a) of the SEBI(Listing Obligations and Disclosure Requirements)Regulations,2015

Pursuant to Regulation 52(3)(a) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby declare that M/s. Chaturvedi & Co LLP, Chartered Accountants, Chennai, Statutory Auditors of the Company have issued the Audit Report with unmodified opinion with respect to the Audited Financial Results of the Company for the Quarter and Year ended 31st March 2026.

Kindly take the above information on record and confirm the compliance.

Thanking you,

Yours faithfully,

For OPG Power Generation Private Limited

Ramasamy Shanmugam

Company Secretary & Compliance Officer

Reg. Off.: OPG Nagar, Periya Obulapuram Village, Nagaraja Kandigai,
Madharapakkam Road, Gummidipoondi, Thiruvallur, TamilNadu, India-601201.

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