

Date: February 10, 2025

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051
Symbol/Security ID: POWERMECH

To
Dept. of Corp. Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Security Code: 539302

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Para 3 of the SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please see below information pertaining to the Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024, in the format as prescribed in the above said circular.

S.No	Particulars	Response
A	Financial Results	Enclosed as Annexure -1
B	Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable.
C	Format for Disclosing Outstanding default on Loans and Debt securities	No default, hence Not Applicable.
D	Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)	Not Applicable for this quarter (i.e., quarter ended December 31, 2024)
E	Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with annual audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)	Not Applicable for this quarter (i.e., quarter ended December 31, 2024)

Kindly take the same on record and acknowledge the receipt.

Thanking you.

Yours faithfully,

For Power Mech Projects Limited



M. Raghavendra Prasad
Company Secretary and Compliance Officer
ICSI M. no. A41798

Encl: as above

POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY

Regd. & Corporate Office :
Plot No. 77, Jubilee Enclave, Opp. Hitex,
Madhapur, Hyderabad-500081
Telangana, India
CIN : L74140TG1999PLC032156

Phone : 040-30444444
Fax : 040-30444400
E-mail : info@powermech.net
Website : www.powermechprojects.com



INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
POWER MECH PROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Power Mech Projects Limited** ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The comparative financial information of the Company for the quarter and nine months ended December 31, 2023 and for the year ended March 31, 2024 included in the Statement of financial results have been reviewed /audited by other auditors. The reports of those other auditors on the financial information for the afore-mentioned periods, expressed an unmodified conclusion/opinion as applicable. Our conclusion on the Statement is not modified in respect of above matter.

Place: Camp: Hyderabad
Date: February 10, 2025
UDIN: 25202309BMILZI6331



For Brahmayya & Co,
Chartered Accountants,
Firm Regn. No. 0005135

Karumanchi Rajaj
Karumanchi Rajaj
Partner
Membership No. 202309

POWER MECH PROJECTS LIMITED

Registered & Corporate Office: Plot No.77, Jubilee Enclave, Madhapur, Hyderabad - 500 081, Telangana.
CIN: L74140TG1999PLC032156, Email - info@powermech.net, Website: www.powermechprojects.com

Statement of Unaudited Standalone financial results for the Quarter and Nine months ended December 31, 2024

(Rs. in Crs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	(a) Revenue from operations	1,099.57	955.46	1,071.15	2,912.12	2,831.44	4,059.46
	(b) Other income	13.11	13.46	6.81	40.52	14.28	28.08
	Total income	1,112.68	968.92	1,077.96	2,952.64	2,845.72	4,087.54
II	Expenses						
	(a) Cost of materials consumed	213.32	169.19	142.08	530.72	385.56	612.94
	(b) (Increase)/Decrease in inventories of finished goods, stock-in-trade and work-in-progress	(0.29)	(1.23)	(21.16)	(1.65)	(24.44)	13.00
	(c) Contract execution expense	586.69	525.71	673.21	1,569.14	1,699.54	2,362.37
	(d) Employee benefits expense	158.56	141.10	136.30	438.20	394.49	537.88
	(e) Finance cost	23.67	17.29	22.13	60.65	67.10	90.84
	(f) Depreciation and amortisation expense	11.88	11.70	11.00	34.42	30.24	40.85
	(g) Other expense	17.01	15.47	11.09	49.31	37.99	59.27
	Total expenses	1,010.84	879.23	974.65	2,680.79	2,590.48	3,717.15
III	Profit before exceptional items and tax (I-II)	101.84	89.69	103.31	271.85	255.24	370.39
IV	Exceptional items	-	-	-	-	-	-
V	Profit before tax (III-IV)	101.84	89.69	103.31	271.85	255.24	370.39
VI	Tax expense						
	(a) Current tax	30.52	24.80	27.73	77.23	70.24	99.30
	(b) Short Provision of Current tax	1.49	-	15.27	3.27	26.21	30.65
	(c) Deferred tax charge/(credit)	(1.33)	0.58	(0.08)	(1.73)	(0.80)	(0.20)
	Total tax expense	30.68	25.38	42.92	78.77	95.65	129.75
VII	Profit for the period after tax (V-VI)	71.16	64.31	60.40	193.08	159.59	240.64
VIII	Other comprehensive income						
	Items that will not be reclassified to profit or loss (net of tax)						
	(a) Remeasurements of the defined employee benefit plans	(0.32)	(0.32)	0.19	(0.97)	0.58	(1.29)
	(b) Equity instruments through other comprehensive income	(0.01)	0.01	0.01	0.01	0.03	0.03
	Total Other comprehensive income	(0.33)	(0.31)	0.20	(0.96)	0.61	(1.26)
IX	Total comprehensive income (VII+VIII)	70.83	64.00	60.59	192.12	160.20	239.38
X	Paid-up equity share capital (Face value Rs.10/- each)	31.62	15.81	15.81	31.62	15.81	15.81
XI	Reserves (excluding revaluation reserves) as per Balance Sheet						1,791.27
XII	Earnings per share (of Rs.10/- each) (for the period - not annualised) (Refer Note No. 3)						
	- Basic & Diluted	22.51	20.34	19.38	61.07	52.72	78.64

Hyderabad
February 10, 2025



By order of the Board

S. Kishore Babu

Chairman and Managing Director

POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY



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INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
POWER MECH PROJECTS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results of **POWER MECH PROJECTS LIMITED** ("the Parent") and its Subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/(loss) of its joint ventures and associate for the Quarter and nine months ended 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Parent Company's Management and approved by the Parents Company's Board of Directors in their meeting held on 10th February, 2025, have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. a) 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 of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified u/s 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

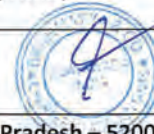
b) We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. Apart from the Parent company, the unaudited consolidated financial results includes the following subsidiaries, Joint ventures and associates.

Name of the entity	Relationship
Hydro Magus Private Limited	Subsidiary (Indian)
Power Mech Industri Private Limited	Wholly Owned Subsidiary (Indian)
Power Mech BSCPL Consortium Private Limited	Subsidiary (Indian)



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Power Mech SSA Structures (P) Limited	Wholly Owned Subsidiary (Indian)
Aashm Avenues (P) Limited	Wholly Owned Subsidiary (Indian)
Power Mech Environmental Protection Private Limited	Wholly Owned Subsidiary (Indian)
Energy Advisory and Consulting Services Private Limited	Wholly Owned Subsidiary (Indian)
PMTS Private Limited	Wholly Owned Subsidiary (Indian)
KBP Mining Private Limited	Subsidiary (Indian)
Kalyaneswari Tasra Mining Private Limited	Subsidiary (Indian)
Vanshika Mining Works LLP	Subsidiary (Indian)
Vclocity Mining Works LLP	Subsidiary (Indian)
Vindyavasini Mining Works LLP	Subsidiary (Indian)
Kailash River bed mining LLP	Subsidiary (Indian)
Power Mech Projects LLC	Subsidiary (Foreign)
PMTS Technology LLC	Step-down Subsidiary (Foreign)
Power Mech Projects (BR) FZE	Wholly Owned Subsidiary (Foreign)
Power Mech Arabia Contracting Company	Wholly Owned Subsidiary (Foreign)
PMPL – Khilari JV (AOP)	Joint Venture (India)
PMPL – STS JV (AOP)	Joint Venture (India)
PMPL – ACPL JV (AOP)	Joint Venture (India)
PMPL – SRC INFRA JV (Mizoram)	Joint Venture (India)
PMPL – SRC INFRA JV (Hasan)	Joint Venture (India)
PMPL – BRCC INFRA JV	Joint Venture (India)
PMPL-KVRECPL Consortium JV	Joint Venture (India)
Rites-PMPL JV	Joint Venture (India)
SCWPL-PMPL JV	Joint Venture (India)
M/S Power Mech-M/S Taikisha JV	Joint Venture (India)



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PMPL-PIA JV	Joint Venture (India)
PMPL-RSVCPL JV	Joint Venture (India)
PMPL-Upper Burhner JV	Joint Venture (India)
GTA Power Mech Nigeria Limited	Joint Venture (Foreign)
GTA power Mech DMCC	Joint Venture (Foreign)
GTA Power Mech FZE	Subsidiary of JV (foreign)
Mas Power Mech Arabia	Associate (Foreign)
Power Mech LLC	Associate (Foreign)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

a. i) The consolidated unaudited financial results includes financial information which reflect total revenues of Rs. 70.81 cr and Rs. 168.32 cr for the quarter and nine months ended December 31, 2024 respectively, total net profit after tax of Rs. 4.38 cr and Rs. 6.52 cr for the quarter and nine months ended December 31, 2024 respectively and total comprehensive income of Rs. 4.38 cr and Rs.6.52 cr for the quarter and nine months ended December 31, 2024 respectively of 6 Indian subsidiaries which have not been reviewed by their auditors.

ii) The consolidated unaudited financial results also includes the Group's share of profit after tax of Rs. 0.06 cr and Rs. 0.18 cr for the quarter and nine months ended December 31, 2024 respectively and total comprehensive income of Rs. 0.06 cr and Rs. 0.18 cr for the quarter and nine months ended December 31, 2024 respectively of 4 Indian joint ventures which have not been reviewed by their auditors.

iii) The interim financial information of Indian subsidiaries and JVs which have not been reviewed by their auditors have been furnished to us by the Parent's companies management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these companies in the group, is based solely on the interim financial information certified by the Management of the company.

b. i) The consolidated unaudited financial results also includes the interim financial information of 4 overseas subsidiaries(including a step down subsidiary) which have not been reviewed by their auditors and whose interim financial information reflect total revenue of Rs. 2.36 cr and Rs. 9.34 cr for the quarter and nine

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months ended December 31, 2024 respectively, total profit after tax of Rs. 0.10 cr and Rs. 0.34 cr for the quarter and nine months ended December 31, 2024 respectively and Total comprehensive income of Rs. 0.20 cr and total comprehensive loss of Rs. 2.91 cr for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement.

ii) The consolidated unaudited financial results also includes interim financial information of 2 overseas associate and 3 overseas JVs(including subsidiary of JV) which have not been reviewed by their auditors and whose interim financial information reflect Groups share of Profit after tax of Rs. 0.18 cr and loss after tax of Rs. 1.27 cr for the quarter and nine months ended December 31, 2024 respectively and total comprehensive income of Rs. 0.18 cr and total comprehensive loss of Rs. 1.27cr for the quarter and nine months ended December 31, 2024 respectively, as considered in the Statement.

iii) The interim financial information of Overseas subsidiaries, associate and JVs which have not been reviewed by their auditors have been furnished to us by the Parent's companies management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these companies in the group, is based solely on the interim financial information certified by the Management of the company.

iv) The Parent Company's Management has converted the financial statements of overseas companies located outside India from accounting policies generally accepted in their respective countries to accounting policies generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management.

c. According to the information and explanations given to us by the Management, these interim financial information which has not been reviewed by their auditors are not material to the Group. Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

7. The comparative financial information of the Company for the quarter and nine months ended December 31, 2023 and for the year ended March 31, 2024 included in the Statement of financial results have been reviewed by/audited by other auditors. The reports of those other auditors on the financial information for the afore-mentioned periods, expressed an unmodified conclusion/opinion as applicable. Our conclusion on the Statement is not modified in respect of above matter.

Place: Camp: Hyderabad
Date: February 10, 2025
UDIN: 25202309BMILZI9337



For Brahmayya & Co,
Chartered Accountants,
Firm Regn. No. 0005135

Karumanchi Rajaj
Partner
Membership No. 202309

POWER MECH PROJECTS LIMITED

Registered & Corporate Office: Plot No.77, Jubilee Enclave, Madhapur, Hyderabad - 500 081, Telangana.

CIN: L74140TG1999PLC032156, Email - info@powermech.net, Website: www.powermechprojects.com

Statement of Unaudited Consolidated financial results for the Quarter and Nine Months ended December 31, 2024

(Rs. in Crs)

Sl. No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	(a) Revenue from operations	1,337.97	1,035.49	1,107.50	3,380.86	2,905.12	4,206.65
	(b) Other income	8.93	10.11	7.44	28.26	17.43	27.75
	Total income	1,346.90	1,045.60	1,114.94	3,409.12	2,922.55	4,234.40
II	Expenses						
	(a) Cost of materials consumed	214.32	170.78	144.86	534.43	392.19	621.69
	(b) (Increase)/Decrease in inventories of finished goods, stock-in-trade and work-in-progress	(2.98)	(1.81)	(26.71)	(6.43)	(33.90)	3.67
	(c) Contract execution expense	783.25	568.49	697.38	1,925.09	1,742.51	2,448.82
	(d) Employee benefits expense	171.53	154.41	146.13	477.58	417.97	572.79
	(e) Finance cost	24.94	18.92	22.88	65.59	68.26	93.93
	(f) Depreciation and amortisation expense	14.02	13.31	11.73	39.75	31.95	44.04
	(g) Other expense	20.90	19.95	11.99	61.90	39.92	63.62
	Total expenses	1,225.98	944.05	1,008.26	3,097.91	2,658.90	3,848.56
III	Profit before Share of Profit/(loss) from Joint venture/Associate exceptional items and tax (I-II)	120.92	101.55	106.68	311.21	263.65	385.84
IV	Share of Profit/(Loss) from Joint Venture/Associate	0.40	(0.65)	(1.35)	(0.88)	(3.43)	(3.54)
V	Profit before exceptional items and tax (III-IV)	121.32	100.90	105.33	310.33	260.22	382.30
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	121.32	100.90	105.33	310.33	260.22	382.30
VIII	Tax expense						
	(a) Current tax	34.84	29.47	29.11	89.74	72.85	101.41
	(b) Short Provision of Current tax	1.49	-	15.27	3.27	26.21	30.65
	(c) Deferred tax charge/(credit)	(1.56)	1.92	(1.09)	(0.44)	(3.12)	1.85
	Total tax expense	34.77	31.39	43.29	92.57	95.94	133.91
IX	Profit for the period after tax (VII-VIII)	86.55	69.51	62.04	217.76	164.28	248.39
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurements of the defined employee benefit plans	(0.32)	(0.32)	0.19	(0.97)	0.58	(1.27)
	(b) Equity instruments through other comprehensive income	(0.01)	0.01	0.01	0.01	0.03	0.03
	Items that will be reclassified to profit or loss						
	(c) Exchange fluctuations on revaluation of foreign operations	0.10	(1.30)	(6.33)	(3.25)	(13.40)	(25.44)
	Total Other comprehensive income/(loss)	(0.23)	(1.61)	(6.13)	(4.21)	(12.79)	(26.68)
XI	Total comprehensive income (IX+X)	86.32	67.90	55.91	213.55	151.49	221.71
	Profit for the period before other comprehensive income	86.55	69.51	62.04	217.76	164.28	248.39
	Attributable to						
	Equity share holders of the parent	82.03	67.07	61.52	209.24	163.78	248.07
	Non-controlling interest	4.51	2.44	0.52	8.53	0.50	0.32
	Total comprehensive income for the period	86.32	67.90	55.91	213.55	151.49	221.71
	Attributable to						
	Equity share holders of the parent	81.79	65.46	55.39	205.03	151.00	221.40
	Non-controlling interest	4.51	2.44	0.52	8.52	0.50	0.31
XII	Paid-up equity share capital (Face value Rs.10/- each)	31.62	15.81	15.81	31.62	15.81	15.81
XIII	Reserves (excluding revaluation reserves) as per Balance Sheet						1,822.19
XIV	Earnings per share (of Rs.10/- each) (for the period - not annualised) (Refer Note No. 3)						
	- Basic & Diluted	25.94	21.22	19.74	66.18	54.10	81.07

POWER MECH PROJECTS LIMITED

AN ISO 14001:2015, ISO 9001:2015 & ISO 45001:2018 CERTIFIED COMPANY



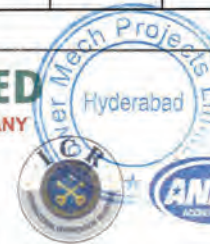
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- 1 These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 10th February, 2025. These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The statutory auditors have carried out a limited review of the financial results and have issued an unmodified opinion on these results.
- 2 The group predominantly operates only in construction and maintenance activities and hence there are no reportable segments under Indian Accounting Standard (Ind AS) -108.
- 3 The Board of directors of the company at its meeting held on 22nd August, 2024 proposed Bonus issue of its equity shares at the ratio of 1:1 each (One fully paid bonus share for every one equity share held) and the said proposal was approved by the members at their meeting held on 27th September 2024. The record date for the issue of bonus shares was fixed as 8th October, 2024 and shares were allotted on 9th October, 2024. The bonus shares on allotment shall rank paripassu in all respects and carry the same rights as the existing shareholders.

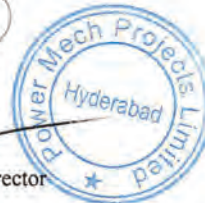
Earnings per share for all prior periods have been proportionately adjusted for the bonus issue in the ratio of 1:1 each (One fully paid Bonus share for every one equity share held)

- 4 Consequent to the search operations conducted by the Income Tax Department in the premises of parent company under Section 132 of the Income Tax Act, 1961 in the month of July, 2022, the parent company received notices under section 148 of the Act for filing return of Income for the AY 2016-17 to AY 2022-23. In response to the said notices, the company filed return of income by disclosing the income as agreed. Assessments u/s 148 were completed for all the years. Pursuant to the completion of assessments, the company has made a provision of Rs. 1.49 Crs and Rs. 7.63 Cr (including interest) for the quarter and nine months period ending December 31, 2024 and management has decided not to prefer any appeals against the said orders. The provision as made for the nine months period ending December 31, 2024, is in addition to the provision already made aggregating to Rs.51.38 crores (including interest) for the financial year ended 31.3.2024 which was made based on the assessments completed till the said date.
- 5 Figures for the previous periods have been regrouped and reclassified wherever necessary to conform to current period classification.

By order of the Board

S. Kishore Babu

Chairman and Managing Director



Hyderabad
February 10, 2025

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