



SRM ENERGY LIMITED

REGD. OFFICE: ROOM NO. 2, GROUND FLOOR, 1A MALL ROAD, SHANTI KUNJ,
VASANT KUNJ, NEW DELHI - 110070

CIN L17100DL1985PLC303047
TEL. NO. +91-011-4576 8283

website: www.srmenergy.in
email: info@srmenergy.in

Ref: SRMEL/ST.EX./2024-25/

Dated: 14.01.2025

BOMBAY STOCK EXCHANGE LIMITED
DEPARTMENT OF CORPORATE SERVICES
FLOOR 25, PHIROZE JEEJEEBHOY TOWERS,
DALAL STREET,
MUMBAI-400001

Our Scrip Code: 523222

Dear Sir,

Subject: Outcome of Board of Director's Meeting held on January 14, 2025.

Pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please be informed that the Board of Directors at their meeting held today i.e. January 14, 2025 through video conferencing hosted from the Regd. Office of the Company i.e. Room No. 2, Ground Floor, 1A Mall Road Shanti Kunj, Vasant Kunj, New Delhi – 110070 has:

1. Approved the Un-Audited Financial Results (both Standalone & Consolidated) of the Company for third quarter and nine months ended on December 31, 2024. The said financial results are duly reviewed by the Statutory Auditors of the Company, the copies of the Limited Review Reports are also enclosed herewith as for your reference and record.
2. Reference to our earlier intimation dated 12/12/2024 where the Company has informed the exchange that it has noticed some fraudulent activities being conducted in its name through unauthorized communication channels / links / social media platforms etc. it was also clarified in the intimation that the Company has no association, connection or involvement with any such activities and have cautioned the public at large not to indulge in such activities. Now the matter is brought to the notice of the board of directors of the Company, where it has been decided to also inform the concerned police station in this regard.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 04:10 P.M.

This is for your information and record please.

Thanking you,

Yours Faithfully,
For **SRM Energy Limited**

(Pankaj Gupta)
Company Secretary and Compliance Officer
M. No. A63088

Independent Auditor's Review Report

To
Board of Directors
SRM Energy Limited

Introduction

1. We have reviewed the accompanying statement of standalone unaudited financial results of SRM Energy Limited ("the Company") for the quarter and nine months ended 31 December 2024 ("the Statement").
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

Scope of review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the quarter ended 31 December 2024 are the balancing figures between the unaudited figures for the nine months ended 31 December 2024 and the unaudited figures for the half year ended 30 September 2024.

Basis for Qualified Conclusion

5. Attention is drawn to Note 3 of the Statement which describes that the Company has no business operations and is continuously incurring cash losses. The Company has accumulated losses and its net worth has been fully eroded. Further, its current liabilities exceeded its current assets as at 31 December 2024. In the absence of any supportive audit evidence, there is material uncertainty of the Company's continuity as going concern and its ability to meet its financial and operational obligations as and when they fall due.



6. Attention is drawn to Note 4 of the Statement which describes that the Company has equity investment in wholly owned subsidiary company amounting to Rs 132.00 lakhs. As the subsidiary has no business operations and is continuously incurring cash losses, has accumulated losses and its net worth has been fully eroded, its current liabilities exceeded its current assets as at 31 December 2024, the entire investment should be provided for impairment. However, the management believes that the investment in subsidiary is good for recovery. In the absence of any supportive audit evidence, we are unable to comment on the recoverability of this investment. Had the Company made the provision, the loss for the quarter and nine months ended 31 December 2024 would have been higher by Rs 132.00 lakhs and the investment as at that date would have been lower by Rs 132.00 lakhs.

Qualified Conclusion

7. Based on our review conducted as above, except for the possible impact of the matters described in the 'Basis for Qualified Conclusion' paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

8. The Company during the current quarter ended 31 December 2024 have noticed some fraudulent activities being conducted in the name of the Company through unauthorized communication channels / links / social media platforms etc. Further, the Company vide its letter dated 12 December 2024 to the Bombay Stock Exchange Limited clarified that the Company has no association, connection or involvement with any such activities and have cautioned the public at large not to indulge in such activities.

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

For Saini Pati Shah & Co LLP

Chartered Accountants

Firm's Registration No: 137904W/W100622



Place: Mumbai
Date: 14 January 2025

Ankush

Ankush Shah

Partner

Membership No: 145370

UDIN: 25145370BMNVHM6151

**SRM ENERGY LIMITED**

Registered Office: Room No. 2, Ground Floor, 1A Mall Road, Shakti Kunj, Vasant Kunj, New Delhi - 110070
 CIN: L17100DL1985PLC303047 Website: www.srmenergy.in Email: info@srmenergy.in Tel No: +91-011-45768283
 Statement of unaudited standalone financial results for the quarter and nine months ended 31 December 2024

(Rs. in lakhs except per share data)

| Sr. 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) (Refer note 6) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| (a) | Revenue from operations | - | - | - | - | - | - |
| (b) | Other income | - | - | - | - | - | 0.02 |
| | Total income | - | - | - | - | - | 0.02 |
| 2 | Expenses | | | | | | |
| (a) | Employee benefits expense | 6.54 | 6.56 | 6.61 | 19.65 | 18.52 | 24.79 |
| (b) | Finance costs | - | 0.00 | 0.00 | 0.00 | 0.01 | 0.00 |
| (c) | Other expenses | 5.01 | 1.99 | 3.49 | 9.23 | 11.94 | 13.84 |
| | Total expenses | 11.55 | 8.55 | 10.10 | 28.88 | 30.47 | 38.63 |
| 3 | Profit / (loss) before tax (1-2) | (11.55) | (8.55) | (10.10) | (28.88) | (30.47) | (38.61) |
| 4 | Tax expense | | | | | | |
| (a) | Current tax | - | - | - | - | - | - |
| (b) | Adjustment in respect of tax of earlier years | - | - | - | - | - | - |
| (c) | Deferred tax | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| 5 | Profit / (loss) for the period (3-4) | (11.55) | (8.55) | (10.10) | (28.88) | (30.47) | (38.61) |
| 6 | Other comprehensive income | | | | | | |
| A (i) | Items that will not be reclassified to profit or loss | (0.14) | (0.28) | - | (0.42) | - | (0.51) |
| (ii) | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| B (i) | Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| (ii) | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total other comprehensive income / (loss), net of tax | (0.14) | (0.28) | - | (0.42) | - | (0.51) |
| 7 | Total comprehensive income / (loss) for the period (5+6) | (11.69) | (8.83) | (10.10) | (29.30) | (30.47) | (39.12) |
| 8 | Paid up equity share capital (face value of Rs. 10 each) | 906.00 | 906.00 | 906.00 | 906.00 | 906.00 | 906.00 |
| 9 | Other equity | | | | | | (1,277.99) |
| 10 | Earning per equity share (face value of Rs. 10 each) | | | | | | |
| | Basic (Rs) - not annualised | (0.13) | (0.09) | (0.11) | (0.32) | (0.34) | (0.43) |
| | Diluted (Rs) - not annualised | (0.13) | (0.09) | (0.11) | (0.32) | (0.34) | (0.43) |

Notes:

- The above unaudited standalone financial results for the quarter and nine months ended 31 December 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on 14 January 2025. The statutory auditors of the Company have carried out limited review of the above results and have issued Qualified Conclusion.
- The above unaudited standalone financial results for the quarter and nine months ended 31 December 2024 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has no business operations and is continuously incurring cash losses. The Company has accumulated losses and its net worth has been fully eroded. Further, its current liabilities exceeded its current assets as at 31 December 2024. The Company's ability to meet its statutory and other administrative expenses over the next 12 months is expected on support from the parent company, if required and if the Company is unable to meet the expenses on its own. Based on this, the Company's management believes that the use of 'going concern' assumption for preparation of the Statement is appropriate. Hence, the financial results has been prepared on going concern basis.
- The Company as at 31 December 2024 has investment of Rs 132.00 lakhs in wholly owned subsidiary SRM Energy Tamilnadu Private Limited ('SETPL'). SETPL has no business operations and is continuously incurring cash losses. SETPL has accumulated losses and its net worth has been fully eroded. Further, its current liabilities exceeded its current assets as at 31 December 2024. SETPL has approached the Hon'ble National Company Law Tribunal ('NCLT') under section 10 of the Insolvency and Bankruptcy Code, 2016, seeking the proper resolution plan/revival. Hon'ble NCLT dismissed the aforesaid application on the grounds of maintainability. SETPL has filed an appeal on 04 September 2024 before the Hon'ble National Company Law Appellate Tribunal ('NCLAT'), New Delhi Bench challenging the aforesaid order of Hon'ble NCLT. The NCLAT has directed SETPL (Appellant) to add Securities and Exchange Board of India ('SEBI') as one of the Respondents and file the amended memo of appeal. SETPL had filed the amended memo of appeal and next hearing date was fixed on 2 December 2024. On this date, Respondent have sought three week time for filing reply and next date is fixed on 27 January 2025. The management is hopeful for the appropriate resolution plan/revival of SETPL.
- Other expenses incurred in this quarter is higher by Rs.1.52 lakhs than the corresponding quarter of the previous year and Rs.3.02 lakhs with the previous quarter of the reporting year majorly on account of certain expenses incurred during the current quarter pertaining to the compliances. However, the overall expenses for the period of 9 months of the current year is lesser by Rs. 2.71 lakhs compared to the same period of the previous year. It implies that the overall expenses of the Company till date is reduced.
- The figures for the quarter ended 31 December 2024 are the balancing figures between the unaudited figures for the nine months ended 31 December 2024 and the unaudited figures of the half year ended 30 September 2024.
- The Company's business activity falls within single primary business segment i.e. "generation of power" and accordingly the disclosure requirements of Ind AS - 108, Operating Segments notified under section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

For and On behalf of the Board of SRM Energy Limited

(Sharad Rastogi)
 Whole Time Director
 DIN : 09828931

Place: New Delhi
 Date : 14 January 2025

Digitally signed
 by SHARAD
 RASTOGI
 Date: 2025.01.14
 15:19:52 +05'30'

Independent Auditor's Review Report

To
Board of Directors
SRM Energy Limited

Introduction

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of SRM Energy Limited ("the Parent" or "the Company") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31 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 ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

Scope of review

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the result of the following entity:
Subsidiary
SRM Energy Tamilnadu Private Limited
5. Attention is drawn to the fact that the figures for the quarter ended 31 December 2024 are the balancing figures between the unaudited figures for the nine months ended 31 December 2024 and the unaudited figures for the half year ended 30 September 2024.



Basis for Qualified Conclusion

6. Attention is drawn to Note 3 of the Statement which describes that the Group has no business operations and is continuously incurring cash losses. The Group has accumulated losses and its net worth has been fully eroded. Further, its current liabilities exceeded its current assets as at 31 December 2024. In the absence of any supportive audit evidence, there is material uncertainty of the Group's continuity as going concern and its ability to meet its financial and operational obligations as and when they fall due.
7. Attention is invited to Note 4 of the Statement which describes that the SRM Energy Tamilnadu Private Limited (SETPL), a wholly owned subsidiary, during the previous year has received an Attachment Order from Securities and Exchange Board of India (SEBI) attaching and directing to remit the loan amount of Rs 4,326.56 lakhs given to SETPL by Mr. Gagan Rastogi to SEBI. SETPL has expressed its inability to remit the amount demanded to SEBI Recovery Officer quoting adverse financial position of the Group. In the absence of any appropriate audit evidence including third party confirmation and in lieu of the aforesaid ongoing recovery proceedings and communications between SETPL and SEBI, we are unable to comment on the consequential impact(s), if any, on these financial results.
8. Attention is invited to Note 5 of the Statement which describes that SRM Energy Tamilnadu Private Limited (SETPL), a wholly owned subsidiary, during the previous year has sold balance portion of land for a sale consideration of Rs. 14.86 lakhs incurring loss of Rs 10.16 lakhs. In the absence of sale agreement pertaining to the transfer of title and any other appropriate audit evidence, we are unable to comment on the sale proceeds and resultant loss and additional financial implications, if any, on these financial results.
9. Attention is invited to Note 6 of the Statement which describes that SRM Energy Tamilnadu Private Limited (SETPL), a wholly owned subsidiary, in FY 2022-23 has made provision for doubtful capital advance of Rs 60.10 lakhs recoverable from a supplier. In the absence of any appropriate audit evidence including any legal proceedings initiated by the Group against the supplier, we are unable to comment on the appropriateness of the provision and additional financial implications, if any, on these financial results.

Qualified Conclusion

10. Based on our review conducted as above, except for the possible impact of the matters described in the 'Basis for Qualified Conclusion' paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis of Matter

11. The Company during the current quarter ended 31 December 2024 have noticed some fraudulent activities being conducted in the name of the Company through unauthorized communication channels / links / social media platforms etc. Further, the Company vide its letter dated 12 December 2024 to the Bombay Stock Exchange Limited clarified that the Company has no association, connection or involvement with any such activities and have cautioned the public at large not to indulge in such activities.

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

For Saini Pati Shah & Co LLP

Chartered Accountants

Firm's Registration No: 137904W/W100622



Ankush Shah

Partner

Membership No: 145370

UDIN: 25145370BMNVHL6210

Place: Mumbai

Date: 14 January 2025

**SRM ENERGY LIMITED**

Registered Office: Room No. 2, Ground Floor, 1A Mall Road, Shakti Kunj, Vasant Kunj, New Delhi - 110070
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 Statement of unaudited consolidated financial results for the quarter and nine months ended 31 December 2024

(Rs. in lakhs except per share data)

| Sr. 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) (Refer note 9) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Income | | | | | | |
| (a) | Revenue from operations | - | - | - | - | - | - |
| (b) | Other income | - | - | 0.50 | 0.16 | 2.68 | 2.70 |
| | Total income | - | - | 0.50 | 0.16 | 2.68 | 2.70 |
| 2 | Expenses | | | | | | |
| (a) | Employee benefits expense | 6.54 | 6.56 | 6.61 | 19.65 | 23.04 | 29.31 |
| (b) | Finance costs | - | 0.00 | 0.00 | 0.01 | 0.02 | 0.00 |
| (c) | Depreciation and amortisation expense | - | - | 0.09 | 0.05 | 0.36 | 0.43 |
| (d) | Other expenses | 5.18 | 2.27 | 4.37 | 9.93 | 45.85 | 50.32 |
| | Total expenses | 11.72 | 8.83 | 11.07 | 29.64 | 69.27 | 80.06 |
| 3 | Profit / (loss) before tax (1-2) | (11.72) | (8.83) | (10.57) | (29.48) | (66.59) | (77.36) |
| 4 | Tax expenses | | | | | | |
| (a) | Current tax | - | - | - | - | - | - |
| (b) | Adjustment in respect of tax of earlier years | - | - | - | - | - | 1.16 |
| (c) | Deferred tax | - | - | - | - | - | 1.16 |
| | | - | - | - | - | - | - |
| 5 | Profit / (loss) for the period (3-4) | (11.72) | (8.83) | (10.57) | (29.48) | (66.59) | (78.52) |
| 6 | Other comprehensive income | | | | | | |
| A (i) | Items that will not be reclassified to profit or loss | (0.14) | (0.28) | - | (0.42) | - | (0.51) |
| (ii) | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| B (i) | Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| (ii) | Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | Total other comprehensive income / (loss), net of tax | (0.14) | (0.28) | - | (0.42) | - | (0.51) |
| 7 | Total comprehensive income / (loss) for the period (5+6) | (11.86) | (9.11) | (10.57) | (29.90) | (66.59) | (79.03) |
| 8 | Paid up equity share capital (face value of Rs. 10 each) | 906.00 | 906.00 | 906.00 | 906.00 | 906.00 | 906.00 |
| 9 | Other equity | | | | | | (5,513.60) |
| 10 | Earning per equity share (face value of Rs. 10 each) | | | | | | |
| | Basic (Rs) - not annualised | (0.13) | (0.10) | (0.12) | (0.33) | (0.73) | (0.87) |
| | Diluted (Rs) - not annualised | (0.13) | (0.10) | (0.12) | (0.33) | (0.73) | (0.87) |

Notes:

- The above unaudited consolidated financial results for the quarter and nine months ended 31 December 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meeting held on 14 January 2025. The statutory auditors of the Company have carried out limited review of the above results and have issued Qualified Conclusion.
- The above unaudited consolidated financial results for the quarter and nine months ended 31 December 2025 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015, as amended, ("Ind AS") prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Group has no business operations and is continuously incurring cash losses. The Group has accumulated losses and its net worth has been fully eroded. Further, its current liabilities exceeded its current assets as at 31 December 2024. The Group's ability to meet its statutory and other administrative expenses over the next 12 months is expected on support from the parent company, if required and if the Group is unable to meet the expenses on its own. Based on this, the Group's management believes that the use of 'going concern' assumption for preparation of the Statement is appropriate. Hence, the financial results has been prepared on going concern basis.
- SRM Energy Tamilnadu Private Limited ('SETPL'), a wholly owned subsidiary, during the previous year has received an Attachment Order from Securities and Exchange Board of India ('SEBI') attaching and directing to remit the loan amount of Rs 4,326.56 lakhs given to SETPL by Mr. Gagan Rastogi to SEBI. SETPL has expressed its inability to remit the amount demanded to SEBI Recovery Officer quoting adverse financial position of the Group. In lieu of the aforesaid ongoing recovery proceedings and communications between SETPL and SEBI, the consequential impact(s), if any, on these financial results is currently not ascertainable.
- SRM Energy Tamilnadu Private Limited ('SETPL'), a wholly owned subsidiary, during the previous year has sold balance portion of land for a sale consideration of Rs. 14.86 lakhs incurring loss of Rs 10.16 lakhs.
- SRM Energy Tamilnadu Private Limited ('SETPL'), a wholly owned subsidiary, in F.Y. 2022-23 has made provision for doubtful capital advance of Rs 60.10 lakhs recoverable from a supplier.
- SRM Energy Tamilnadu Private Limited ('SETPL'), a wholly owned subsidiary, pursuant to the approval of its shareholders accorded at Extra-ordinary General Meeting held on 31 May 2024 for initiation of the Corporate Insolvency Resolution Process ('CIRP') under Section 10 of the Insolvency and Bankruptcy Code, 2016, SETPL has filed the aforesaid application with Hon'ble National Company Law Tribunal ('NCLT'), New Delhi Bench on 15 June 2024. Hon'ble NCLT, vide its order dated 06 August 2024, dismissed the aforesaid application on the grounds of maintainability. SETPL has filed an appeal on 04 September 2024 before the Hon'ble National Company Law Appellate Tribunal ('NCLAT'), New Delhi Bench challenging the aforesaid order of Hon'ble NCLT. The said appeal was last heard on 21 October 2024, wherein the Hon'ble NCLAT has directed SETPL (Appellant) to add Securities and Exchange Board of India ('SEBI') as one of the Respondents and file the amended memo of appeal. SETPL has filed the amended memo of appeal on 24 October 2024 adding SEBI as Respondent and next hearing date was fixed on 2 December 2024. On this date, Respondent have sought three week time for filing reply and next date is fixed on 27 January 2025.
- Other expenses incurred in this quarter is higher by Rs.0.81 lakhs than the corresponding quarter of the previous year and Rs.2.91 lakhs with the previous quarter of the reporting year majority on account of certain expenses incurred during the current quarter pertaining to the compliances. However, the overall expenses for the period of 9 months of the current year is lesser by Rs. 35.92 lakhs compared to the same period of the previous year. It implies that the overall expenses of the Company till date is reduced.
- The figures for the quarter ended 31 December 2024 are the balancing figures between the unaudited figures for the nine months ended 31 December 2024 and the unaudited figures for the half year ended 30 September 2024.
- The Group's business activity falls within single primary business segment i.e. "generation of power" and accordingly the disclosure requirements of Ind AS - 108, Operating Segments notified under section 133 of the Companies Act, 2013 are not applicable.
- Previous period / year figures have been regrouped / rearranged / reclassified wherever necessary to make it comparable.

For and On behalf of the Board of SRM Energy Limited

(Sharad Rastogi)
 Whole Time Director
 DIN: 09828931
 Place: New Delhi
 Date: 14 January 2025

Digitally signed
 by SHARAD
 RASTOGI
 Date: 2025.01.14
 15:36:53 +05'30'