



भारत हेवी इलेक्ट्रिकल्स लिमिटेड
Bharat Heavy Electricals Limited
(भारत सरकार का उपक्रम / A Government of India Undertaking)
CIN: L74899DL1964GOI004281

From: Dr. Yogesh R Chhabra, Company Secretary,
BHEL, Siri Fort, New Delhi – 110049

To: 1. BSE Limited, Mumbai (Through BSE Listing Centre)
2. National Stock Exchange of India Ltd., Mumbai (Through NEAPS)

Sub: Unaudited Financial Results for the quarter ended 30th June, 2024


Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, it is informed that the Unaudited Standalone and Consolidated Financial Results of Bharat Heavy Electricals Limited for the quarter ended 30th June, 2024, have been approved by the Board of Directors of the Company in its meeting held today, i.e., 31st July, 2024. A copy of the said results alongwith the Limited Review Reports, issued by the Auditor is enclosed herewith.

Time of commencement of the meeting: 12:05 PM

Time of commencement of agenda regarding approval of Financial Results in the meeting: 12:05 PM

Time of conclusion of agenda regarding approval of results: 12:35 PM

No. AA/SCY/SEs
Date: 31.07.2024


(Dr. Yogesh R Chhabra)
Company Secretary
shareholderquery@bhel.in

LIMITED REVIEW REPORT

The Board of Directors
Bharat Heavy Electricals Limited
New Delhi

We have reviewed the accompanying statement of standalone unaudited financial results of **Bharat Heavy Electricals Limited** ("the Company") for the quarter ended 30th June, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

Auditor's Responsibility

We conducted our review in accordance with the Standard on Review Engagement (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.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of standalone unaudited financial results prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.L. Chhajed & Co. LLP
Chartered Accountants
F.R.N - 000709C/C400277




Vijit Baidmutha
Partner
M. No. 406044

Place: New Delhi
UDIN: 24406044BKBETY4550
Dated: 31st July 2024



BIHARAT HEAVY ELECTRICALS LIMITED
UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30th JUNE 2024

(₹ in Crore)

SL. NO.	PARTICULARS	Standalone Results			
		03 Months Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Unaudited)	30.06.2023 (Restated)^ (Unaudited)	31.03.2024 (Audited)
1	Income				
a	Revenue from Operations	5484.92	8260.25	5003.43	23892.78
b	Other Income	109.95	164.92	122.10	587.92
	Total Income (a+b)	5594.87	8425.17	5125.53	24480.70
2	Expenses				
a	Cost of materials & services	3725.08	5755.48	3403.78	17243.85
b	Changes in inventories of finished goods, work-in-progress and scrap	152.49	(234.90)	144.04	(436.74)
c	Employee benefits expense	1434.86	1484.68	1420.04	5628.84
d	Depreciation and amortisation expense	58.97	68.40	59.99	248.90
e	Finance costs	161.74	193.32	167.96	731.29
f	Other expenses	341.84	527.13	213.66	844.23
	Total Expenses	5874.98	7794.11	5409.47	24260.37
3	Profit/(Loss) before exceptional items and tax (1-2)	(280.11)	631.06	(283.94)	220.33
4	Exceptional Items	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(280.11)	631.06	(283.94)	220.33
6	Tax expense				
a.	Current Tax	2.91	(29.68)		(112.56)
b.	Deferred tax	(70.50)	176.38	(71.46)	73.00
7	Net Profit/ (Loss) for the period (5-6)	(212.52)	484.36	(212.48)	259.89
8	Other Comprehensive Income/(Expense) (net of tax)	(23.83)	(45.87)	(12.18)	(82.41)
9	Total Comprehensive Income after tax for the period (7+8)	(236.35)	438.49	(224.66)	177.48
10	Paid-up equity share capital (Face Value Rs 2 per share)	696.41	696.41	696.41	696.41
11	Other Equity	23917.83	24154.18	23891.32	24154.18
12	Basic & Diluted Earnings Per Share	(0.61)	1.39	(0.61)	0.75
		(not annualised)	(not annualised)	(not annualised)	



Segmentwise Revenue, Results , Assets and Liabilities

(₹ in Crore)

SL. NO.	PARTICULARS	Standalone Results			
		03 Months Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Unaudited)	30.06.2023 (Restated)^ (Unaudited)	31.03.2024 (Audited)
1	<u>Segment Revenue from Operations</u>				
A	Power	4128.10	6168.27	3960.56	18435.79
B	Industry	1356.82	2091.98	1042.87	5456.99
	Total	5484.92	8260.25	5003.43	23892.78
	Inter segmental revenue from operations				
	Revenue from Operations	5484.92	8260.25	5003.43	23892.78
2	<u>Segment Results (Profit/(Loss) before Tax & Finance Cost)</u>				
A	Power	(53.97)	1145.91	49.75	1657.03
B	Industry	63.34	169.15	(26.90)	137.08
	Total	9.37	1315.06	22.85	1794.11
	Less: Finance Cost	161.74	193.32	167.96	731.29
	Other unallocable expenditure (net of income)	127.74	490.68	138.83	842.49
	Total Profit before Tax	(280.11)	631.06	(283.94)	220.33
3	<u>Segment Assets</u>				
A	Power	40424.11	39561.83	38438.45	39561.83
B	Industry	8915.37	8418.14	8148.61	8418.14
C	Unallocated	10116.52	11437.46	11203.32	11437.46
	Total Assets	59456.00	59417.43	57790.38	59417.43
4	<u>Segment Liabilities</u>				
A	Power	21058.55	20670.89	20792.55	20670.89
B	Industry	6450.25	6081.21	5067.77	6081.21
C	Unallocated	7332.96	7814.74	7342.33	7814.74
	Total Liabilities	34841.76	34566.84	33202.65	34566.84

^ Restated refer note -4.

NOTES

- The figures have been regrouped/rearranged , wherever considered necessary to conform to the current period's classification.
- The above results have been prepared in accordance with applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 31.07.2024
- The financial results have been prepared in accordance with Indian Accounting Standard (IND-AS) as prescribed under Section 133 of the Companies Act, 2013. The Statutory Auditors of the company have carried out the limited review of these results in terms of Regulation 33 and 52 of SEBI (Listing Obligations and disclosure requirements), Regulations, 2015, as amended.
- The financials for the period ended 30.06.2023 have been restated in line with the change in accounting policy by the company in FY 2023-24 with respect to factoring time value of money while calculating Expected Credit Losses in respect of Contract Assets. Impact of the adjustment is reduction in other expenses (Provisions & write off) by Rs. 186.00 Cr and increase in Tax expenses (Deferred tax) by Rs. 46.81 Cr.
- Additional disclosures as per Regulation 52(4) of SEBI (Listing obligations and Disclosure Requirements) Regulations ,2015 are enclosed at Annexure A.

As per our review report of even date


For S.L. Chhajed & Co. LLP

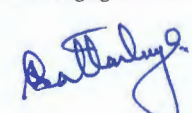
Chartered Accountants
F.R.N - 000709C/C400277


CA Vijit Baidmutha
(Partner)
M. No. 406044
Place : New Delhi
Date : 31.07.2024



For and on behalf of Bharat Heavy Electricals Limited


(K. Sadashiv Murthy)
Chairman & Managing Director



Annexure A

Information as required under Regulation 52 (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, for the Quarter ended 30th June, 2024 is as mentioned below:

a) The Company has repaid Commercial Paper on its respective due date. The Commercial Paper (listed) of the Company as on 30th June, 2024 is NIL. The Company has retained "CARE A1+" rating by CARE and "Ind A1+" rating by India Ratings.

b) Key Financial Information

Standalone

(₹ in Crore)

Particulars	Numerator	Denominator	03 Months Ended			Year Ended
			30.06.2024	31.03.2024	30.06.2023 (Restated)	31.03.2024
(a) Current ratio	Total Current Assets	Total Current Liabilities	1.35	1.36	1.19	1.36
(b) Debt-equity ratio			The company does not have any long term debt and hence these ratios are not applicable.			
(c) Debt service coverage ratio						
(d) Long term Debt to Working Capital						
(e) Interest service coverage ratio						
(f) Total Debt to Total Assets ratio	Total Borrowings	Total Assets				
(g) Inventory turnover ratio ⁵	Revenue from contracts with customers	Average Inventory (Net)	3.18	3.28	3.25	3.28
(h) Trade receivables turnover ratio ⁵	Revenue from contracts with customers	Average Trade receivable (net)	2.82	3.15	3.22	3.15
(i) Bad debts to accounts receivable ratio	Bad debts written off	Gross Trade Receivables	0.00	0.00	0.00	0.00
(j) Current Liability Ratio	Current Liabilities	Total Liabilities	0.72	0.73	0.75	0.73
(k) Operating profit ratio	Profit Before Interest, Depreciation & Tax - Other Income	Revenue from operations	(3.09)%	8.81%	(3.56)%	2.56%
(l) Net profit ratio	Profit for the year (PAT)	Revenue from operations	(3.87)%	5.86%	(4.25)%	1.09%
(m) Net worth (Rs./Cr.)	Share Capital + Reserve and Surplus		24614.24	24850.59	24587.73	24850.59
(n) Profit After Tax (Rs./Cr.)	Profit after Tax		(212.52)	484.36	(212.48)	259.89
(o) Earning Per Share (Rs.)	Profit for the year (PAT)	Weighted average no. of shares	(0.61)	1.39	(0.61)	0.75
(p) Capital redemption reserve (Rs./Cr.)			37.87	37.87	37.87	37.87

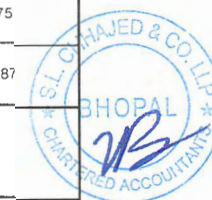
⁵ Ratios for the Period have been annualised.

Notes :

1. Ratios rounded off to 2 decimals. The figures have been regrouped/rearranged, wherever considered necessary to conform to the current period's classification.

2. For the above reporting period, information in respect of Securities premium account, Debt capital, Preference shares & Debenture redemption reserve is NIL/NA.

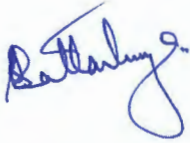
Signature



Annexure A (cont.)

c) Details of previous due date, next due date for the payment of interest and repayment of Commercial Papers

Sr. No.	Commercial Paper - Date of Issue	Face Value (Rs. Crs)	Previous Due date (From April 01,2024 to June 30, 2024)	Whether Paid or Not	Next Due Date
			Principal & Interest		Principal & Interest
1			NIL		



LIMITED REVIEW REPORT

The Board of Directors
Bharat Heavy Electricals Limited
New Delhi

Introduction

We have reviewed the accompanying statement of consolidated unaudited financial results of **Bharat Heavy Electricals Limited** ("the Company") and its share of the net profit after tax and total comprehensive income of Joint Ventures (together referred to as "the Group"), for the quarter ended 30th June, 2024 attached herewith, 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.

Management's Responsibility for the Financial Information

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IndAS 34) "*Interim Financial Reporting*", prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Company's Board of Directors of the Company. Our responsibility is to express a conclusion on these financial statements based on our review.

Auditor's Responsibility

We conducted our review in accordance with the Standard on Review Engagement (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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The statement includes the results of **Joint Venture: BHEL-GE Gas Turbine Services Pvt. Ltd (BGGTS)**.



Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the branch auditors and other auditors referred to in paragraph 6 below, 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 and 52 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.

We did not review the financial results of 22 branches included in the standalone unaudited financial results of the company, whose results reflect total revenues of Rs. 3940 Cr, total loss before tax of Rs. 412 Cr for the quarter ended 30th June 2024, as considered in the respective standalone unaudited financial results of the company. The financial results of these branches have been reviewed by the branch auditors whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on the report of such branch auditors and the procedures performed by us as stated in paragraph 3 above.

The consolidated unaudited financial results also includes the group's share of net profit after tax of Rs. 14.21 Cr and total comprehensive income of Rs. 14.44 Cr for the quarter ended 30th June 2024, respectively, as considered in the consolidated unaudited financial results, in respect of joint venture-BGGTS, whose financial results have not been reviewed by us. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

We did not review the financial statements of two jointly controlled entities i.e. Raichur Power Corporation Ltd. and NTPC-BHEL Power Projects Pvt. Ltd. The consolidated financial statements do not include the group's share of net loss and other comprehensive loss of these jointly controlled entities as the Group has already recognised accumulated losses equal to the cost of investment in its financial statements in respect of these jointly controlled entities.



The accounts of Power Plant Performance Improvements Ltd. a joint Venture of BHEL have not been consolidated as the said company is under liquidation.

Our conclusion on the Statement is not modified in respect of the above matters.

For S.L. Chhajed & Co. LLP

Chartered Accountants

F.R.N - 000709C/C400277



Vijit Baidmutha

Partner

M. No. 406044

Place: New Delhi

UDIN: 24406044BKBETZ9858

Dated: 31st July 2024



BHARAT HEAVY ELECTRICALS LIMITED
UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30th JUNE 2024

(₹ in Crore)

SL. NO.	PARTICULARS	Consolidated Results			
		03 Months Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Unaudited)	30.06.2023 (Restated)^ (Unaudited)	31.03.2024 (Audited)
1	Income				
a	Revenue from Operations	5484.92	8260.25	5003.43	23892.78
b	Other Income	96.86	156.59	113.77	546.27
	Total Income (a+b)	5581.78	8416.84	5117.20	24439.05
2	Expenses				
a	Cost of materials & services	3725.08	5755.48	3403.78	17243.85
b	Changes in inventories of finished goods, work-in-progress and scrap	152.49	(234.90)	144.04	(436.74)
c	Employee benefits expense	1434.86	1484.68	1420.04	5628.84
d	Depreciation and amortisation expense	58.97	68.40	59.99	248.90
e	Finance costs	161.74	193.32	167.96	731.29
f	Other expenses	341.84	527.13	213.66	844.23
	Total Expenses	5874.98	7794.11	5409.47	24260.37
3	Profit/(Loss) before exceptional items and tax (1-2)	(293.20)	622.73	(292.27)	178.68
4	Share of net profit/(loss) of joint ventures accounted for using equity Method	14.21	13.59	16.11	63.98
5	Exceptional Items	-	-	-	-
6	Profit/(Loss) before tax (3 + 4 + 5)	(278.99)	636.32	(276.16)	242.66
7	Tax expense				
a.	Current Tax	2.91	(29.68)	-	(112.56)
b.	Deferred tax	(70.50)	176.38	(71.46)	73.00
8	Net Profit/ (Loss) for the period (6-7)	(211.40)	489.62	(204.70)	282.22
9	Other Comprehensive Income/(Expense) (net of tax)	(23.60)	(46.04)	(12.14)	(82.55)
10	Total Comprehensive Income after tax for the period (8+9)	(235.00)	443.58	(216.84)	199.67
11	Profit for the period attributable to				
	Owners of the Company	(211.40)	489.62	(204.70)	282.22
	Non Controlling Interest	-	-	-	-
12	Other Comprehensive Income /(Expense) for the period attributable to				
	Owners of the Company	(23.60)	(46.04)	(12.14)	(82.55)
	Non Controlling Interest	-	-	-	-
13	Total Comprehensive Income for the period attributable to				
	Owners of the Company	(235.00)	443.58	(216.84)	199.67
	Non Controlling Interest	-	-	-	-
14	Paid-up equity share capital (Face Value RS 2 per share)	696.41	696.41	696.41	696.41
15	Other Equity	23507.24	23742.24	23465.01	23742.24
16	Basic & Diluted Earnings Per Share	(0.61)	1.41	(0.59)	0.81
		(not annualised)	(not annualised)	(not annualised)	

Battalmya



Segmentwise Revenue, Results , Assets and Liabilities

(₹ in Crore)

SL. NO.	PARTICULARS	Consolidated Results			
		03 Months Ended			Year Ended
		30.06.2024 (Unaudited)	31.03.2024 (Unaudited)	30.06.2023 (Restated)^ (Unaudited)	31.03.2024 (Audited)
1	Segment Revenue from Operations				
A	Power	4128.10	6168.27	3960.56	18435.79
B	Industry	1356.82	2091.98	1042.87	5456.99
	Total	5484.92	8260.25	5003.43	23892.78
	Inter segmental revenue from operations				
	Revenue from Operations	5484.92	8260.25	5003.43	23892.78
2	Segment Results (Profit/(Loss) before Tax & Finance Cost)				
A	Power	(53.97)	1145.91	49.75	1657.03
B	Industry	63.34	169.15	(26.90)	137.08
	Total	9.37	1315.06	22.85	1794.11
	Less: Finance Cost	161.74	193.32	167.96	731.29
	Other unallocable expenditure (net of income)	126.62	485.42	131.05	820.16
	Total Profit before Tax	(278.99)	636.32	(276.16)	242.66
3	Segment Assets				
A	Power	40424.11	39561.83	38438.45	39561.83
B	Industry	8915.37	8418.14	8148.61	8418.14
C	Unallocated	9705.93	11025.53	10777.01	11025.53
	Total Assets	59045.41	59005.50	57364.07	59005.50
4	Segment Liabilities				
A	Power	21058.55	20670.89	20792.55	20670.89
B	Industry	6450.25	6081.21	5067.77	6081.21
C	Unallocated	7332.96	7814.74	7342.33	7814.74
	Total Liabilities	34841.76	34566.84	33202.65	34566.84

^ Restated refer note -4.

NOTES

- The figures have been regrouped/rearranged , wherever considered necessary to conform to the current period's classification.
- The above results have been prepared in accordance with applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 31.07.2024
- The financial results have been prepared in accordance with Indian Accounting Standard (IND-AS) as prescribed under Section 133 of the Companies Act, 2013. The Statutory Auditors of the company have carried out the limited review of these results in terms of Regulation 33 and 52 of SEBI (Listing Obligations and disclosure requirements), Regulations, 2015, as amended.
- The financials for the period ended 30.06.2023 have been restated in line with the change in accounting policy by the company in FY 2023-24 with respect to factoring time value of money while calculating Expected Credit Losses in respect of Contract Assets. Impact of the adjustment is reduction in other expenses (Provisions & write off) by Rs. 186.00 Cr and increase in Tax expenses (Deferred tax) by Rs. 46.81 Cr.
- Additional disclosures as per Regulation 52(4) of SEBI (Listing obligations and Disclosure Requirements) Regulations ,2015 are enclosed at Annexure A.

As per our review report of even date

For S.L. Chhajed & Co. LLP

Chartered Accountants

CA Vijn Baidmutha
(Partner)

M. No. 406044

Place : New Delhi

Date : 31.07.2024



For and on behalf of Bharat Heavy Electricals Limited

(Signature)
(K. Sadashiv Murthy)

Chairman & Managing Director

(Signature)

Annexure A

Information as required under Regulation 52 (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, for the Quarter ended 30th June, 2024 is as mentioned below:

a) The Company has repaid Commercial Paper on its respective due date. The Commercial Paper (listed) of the Company as on 30th June, 2024 is NIL. The Company has retained "CARE A1+" rating by CARE and "Ind A1+" rating by India Ratings.

b) Key Financial Information

Consolidated

(₹ in Crore)

Particulars	Numerator	Denominator	03 Months Ended			Year Ended
			30.06.2024	31.03.2024	30.06.2023 (Restated)	31.03.2024
(a) Current ratio	Total Current Assets	Total Current Liabilities	1.35	1.36	1.19	1.36
(b) Debt-equity ratio	The company does not have any long term debt and hence these ratios are not applicable.					
(c) Debt service coverage ratio						
(d) Long term Debt to Working Capital						
(e) Interest service coverage ratio						
(f) Total Debt to Total Assets ratio						
(g) Inventory turnover ratio ⁵	Revenue from contracts with customers	Average Inventory (Net)	3.18	3.28	3.25	3.28
(h) Trade receivables turnover ratio ⁵	Revenue from contracts with customers	Average Trade receivable (net)	2.82	3.15	3.22	3.15
(i) Bad debts to accounts receivable ratio	Bad debts written off	Gross Trade Receivables	0.00	0.00	0.00	0.00
(j) Current Liability Ratio	Current Liabilities	Total Liabilities	0.72	0.73	0.75	0.73
(k) Operating profit ratio	Profit Before Interest, Depreciation & Tax - Other Income	Revenue from operations	(2.83)%	8.98%	(3.24)%	2.83%
(l) Net profit ratio	Profit for the year (PAT)	Revenue from operations	(3.85)%	5.93%	(4.09)%	1.18%
(m) Net worth (Rs./Cr.)	Share Capital + Reserve and Surplus		24203.65	24438.65	24161.42	24438.65
(n) Profit After Tax (Rs./Cr.)	Profit after Tax		(211.40)	489.62	(204.70)	282.22
(o) Earning Per Share (Rs.)	Profit for the year (PAT)	Weighted average no. of shares	(0.61)	1.41	(0.59)	0.81
(p) Capital redemption reserve (Rs./Cr.)			37.87	37.87	37.87	37.87

⁵ Ratios for the Period have been annualised.

Notes :

- Ratios rounded off to 2 decimals. The figures have been regrouped/rearranged, wherever considered necessary to conform to the current period's classification.
- For the above reporting period, information in respect of Securities premium account, Debt capital, Preference shares & Debenture redemption reserve is NIL/NA.

Signature



Annexure A (cont.)

c) Details of previous due date, next due date for the payment of interest and repayment of Commercial Papers

Sr. No.	Commercial Paper - Date of Issue	Face Value (Rs. Crs)	Previous Due date (From April 01,2024 to June 30, 2024)	Whether Paid or Not	Next Due Date
			Principal & Interest		Principal & Interest
1			NIL		

