

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Operational Energy Group India Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Operational Energy Group India Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion on the Audited Standalone Annual Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibility for the Audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.



Management's and Board of Directors' Responsibility for the Standalone Annual Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 through a separate report on the complete set of financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 standalone annual 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; and
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent 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.

Other Matter(s)

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.



Place : Chennai
Dated : 25th May 2026

For Krishnaan & Co.,
Chartered Accountants
Firm Regn.No : 001453S

A handwritten signature in blue ink, appearing to read "K Sundarajan".

K Sundarajan
Partner

M. No: 208431
UDIN: 26208431ICYKHG8188

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026 (Rs . in lakhs)

Sl.no	PART - I 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	Revenue from Operations	6046.44	5427.62	6758.57	22725.78	28435.30
2	Other Income	116.36	50.84	115.27	307.17	326.40
3	Total Income	6162.81	5478.46	6873.83	23032.96	28761.70
4	Expenses					
	(a) Cost of Materials Consumed	2018.57	1665.96	3072.88	7441.44	12701.81
	(b) Employee benefit expenses	3309.67	3293.11	3295.61	13226.42	13154.20
	(c) Finance Cost	21.13	10.18	6.69	47.26	64.59
	(d) Other Expenses	320.24	180.88	130.76	863.32	1078.18
	(e) Depreciation	22.82	20.93	18.68	80.60	71.41
	Total Expenses (4)	5692.42	5171.05	6524.62	21659.03	27070.18
5	Profit/(Loss) before exceptional Items and Tax (1 - 4)	470.39	307.41	349.22	1373.92	1691.51
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	470.39	307.41	349.22	1373.92	1691.51
8	Tax Expense					
	(1) Current Tax	45.00	70.00	-17.49	255.30	320.51
	(2) Deferred Tax	7.97	0.00	22.00	7.97	22.00
9	Profit/(Loss) for the period from continuing operations (7-8)	417.42	237.41	344.70	1110.65	1349.00
10	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinued operations (after Tax) (10-11)	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss for the period (9+12)	417.42	237.41	344.70	1110.65	1349.00
14	Other Comprehensive Income					
	Items that may be classified into Profit or Loss	45.34	0.00	-96.29	45.34	-96.29
	Exchange differences on traslation of foreign operations	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period	45.34	0.00	-96.29	45.34	-96.29
15	Total Comprehensive Income for the period (13+14)	462.75	237.41	248.41	1155.99	1252.71
16	Paid up Equity Share Capital (Face Value Rs.10/- each)	1304.18	1304.18	1304.18	1304.18	1304.18
17	Other Equities (Reserves)	8633.30	8170.55	7477.32	8633.30	7477.32
18	Earnings per equity share in Rs (for continuing operation)					
	Basic	3.55	1.82	1.91	8.86	9.61
	Diluted	3.55	1.82	1.91	8.86	9.61
19	Earnings per equity share in Rs (for discontinuing operation)					
	Basic	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00
20	Earnings per equity share in Rs (for discontinuing and continuing operations)					
	Basic	3.55	1.82	1.91	8.86	9.61
	Diluted	3.55	1.82	1.91	8.86	9.61

Notes:

- a. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th May 2026
- b. The Statutory Auditor of the Company have audited the above financial results of the Company for the Quarter and year ended 31st March 2026. An unqualified report has been issued by them there upon.
- c. The Company is primarily engaged in Operation and Maintenance of Power Plants
- d. These financial results have been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Listing Regulations as modified by circular no CIR/CFD/FAC/62/2016 dated 5th July 2016
- e. The figures of the quarter ended 31st March 2026 and 31st March 2025 as reported in these financial results are balancing figures between audited figures in respect of the full financial year ended 31st March 2026 and 31st March 2025 respectively and published year to date figures up to the third quarter of the respective financial years.

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors



S Ramesh
Executive Chairman & Managing Director
DIN 00052842

Registered Office :
A, 5th Floor, Gokul Arcade - East Wing,
No. 2 & 2A, Sardar Patel Road, Adyar, Chennai - 600 020.
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CIN : L40100TN1994PLC028309



BALANCE SHEET AS AT 31-03-2026			
Particulars	Note	As at 31-03-2026 (Rs. in Lakhs)	As at 31-03-2025 (Rs. in Lakhs)
I. ASSETS			
(1) Non-Current Assets			
a. Property, Plant & Equipment	2	1,197.90	938.22
b. Investment Property	3	8.02	17.38
c. Intangible Assets	4	0.00	0.03
d. Financial Assets			
(i) Investments	5	2,024.42	2,024.50
(ii) Loans and Advances	6	90.34	94.42
e. Deferred Tax Assets (Net)	7	53.43	61.40
f. Other Non-Current Assets	8	221.37	402.44
(2) Current Assets			
a. Inventories	9	397.12	579.05
b. Financial Assets			
(i) Trade Receivables	10	3,517.57	3,428.17
(ii) Cash and Cash Equivalents	11	5,176.30	4,724.15
(iii) Short Term Loans and Advances	12	4,058.37	3,039.30
c. Current Tax Assets	13	301.67	434.00
TOTAL		17,046.52	15,743.06
II. EQUITY AND LIABILITIES			
(1) Equity			
a. Equity Share Capital	14	1,304.18	1,304.18
b. Other Equity	15	8,633.30	7,477.31
(2) Non-Current Liabilities			
a. Financial Liabilities			
(i) Long Term Borrowings	16	114.74	14.87
b. Long Term Provisions	17	28.97	30.94
(3) Current Liabilities			
a. Financial Liabilities			
(i) Short Term Borrowings	18	11.82	397.57
(ii) Trade Payables	19	1,370.63	1,240.43
b. Other Current Liabilities	20	5,332.81	5,043.70
c. Short Term Provisions	21	250.08	234.06
TOTAL		17,046.52	15,743.06

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors



S Ramesh
Executive Chairman & Managing Director
DIN 00052842

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CASH FLOW STATEMENT-STAND ALONE

	31.03.2026 (Rs. in Lakhs)	31.03.2025 (Rs. in Lakhs)
Annexure to Clause 32 of the listing Agreement		
CASH FLOW STATEMENT		
A. CASH FLOW FROM OPERATIONS		
Profit before Tax	1,373.92	1,691.51
Less:- Provision for Taxation	255.30	320.51
Net Profit after Tax	1,118.62	1,371.00
Adjustments for		
Depreciation	80.60	71.41
Other Comprehensive Income	45.34	-96.29
Profit on sale of fixed assets	-	-
Interest/Dividend	-	-
Operating profit before working capital	1,244.56	1,346.12
(Increase)/Decrease in Sundry Debtors	-89.40	-14.65
(Increase)/Decrease in Inventories and other current assets	314.25	-179.98
(Increase)/Decrease in Loans and Advances	-1,019.07	-466.84
Decrease in preoperation expenses	-	-
Increase/(Decrease) in current liabilities	49.57	-547.47
SUB TOTAL	-744.65	-1,208.94
Cash generated from Operating activities	499.91	137.18
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-330.89	-105.46
Sale of Fixed Assets	-	-
Purchase/Sale of Investments	0.08	-69.19
Long term Loans and Advances	185.15	-59.43
Net cash generated/Used from/in Investing Activities	-145.66	-234.08
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowings (net)	97.90	-35.26
Proceeds from working capital Loan	-	-
Repayment of finance lease liabilities	-	-
Dividend paid	-	-
Net cash generated/used in Financing activities	97.90	-35.26
Net increase in cash and cash equivalents	452.15	-132.16
Cash and cash Equivalents (Opening Balance)	4,724.15	4,856.32
Cash and cash Equivalents (Closing Balance)	5,176.30	4,724.15

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors



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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Operational Energy Group India Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Operational Energy Group India Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and associate for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the others auditors on separate financial statements of subsidiaries and associates referred to in Other Matters section below, the results for the year ended 31 March 2026:

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

Subsidiaries

- (i) OEG O&M Services Private Limited
(Formerly Pacific Technical Services India Private Limited)
- (ii) Maxitech Engineering Private Limited
- (iii) OEG Bangladesh Private Limited
- (iv) OEG Green Energy Private Limited
(Formerly Pacific Imperial Thermal Private Limited)
- (v) OEG Defence and Aerospace Private Limited
- (vi) OEG Agrofarms Private Limited
- (vii) Tecksk Projects Private Limited
- (viii) Kanya OEG Housing Private Limited
- (ix) OEG Elite Housing Private Limited

Subsidiary of OEG O&M Services Private Limited

(Formerly Pacific Technical Services India Private Limited)

- (i) Operational Energy Generation FZCO

Associates

- (i) Zuppa OEG GEN5 Technologies Private Limited



- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group and its associates for the year ended 31 March 2026.

Basis for Opinion on the Audited Consolidated Annual Financial Results

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group and its associates 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 ICAI’s Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management’s and Board of Directors’ Responsibility for the Consolidated Annual Financial Results

The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements.

The Holding Company’s Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/loss and other comprehensive income and other financial information of the Group and its associates in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of Directors of the entities included in the Group and its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.



In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group and its associates, are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

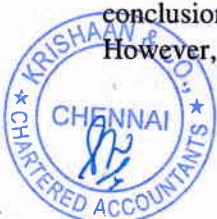
The respective Management and the Board of Directors of the entities included in the Group and its associates is responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibility for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 through a separate report on the complete set of financial statements 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 in the consolidated annual financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 consolidated annual 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 Group and its associates to cease to continue



as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its associates to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding and such other entities included in the statements of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended to the extent applicable.

Other Matter(s)

- We did not audit the financial statements of the subsidiaries and associates whose financial results reflects total assets of Rs.14,329.59 Lakhs as at 31 March 2026 and total revenues of Rs.1172.94 Lakhs and Rs. 30,035.91 lakhs for the quarter and year ended 31 March 2026 respectively, total net profit after tax of Rs. 688.63 Lakhs and Rs. 1932.24 Lakhs and total comprehensive income of Rs. 733.97 Lakhs and Rs. 1977.58 lakhs for the quarter and year ended 31 March 2026 respectively, and net cash outflow of Rs. 273.29 Lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective Independent auditors.

These financial statements have been audited / reviewed, as applicable, by the other auditors whose report has been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Associates, is based solely on the report of the other auditor and the procedures performed by us as stated under Auditors Responsibilities section above.



- One subsidiary which is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles, generally accepted in the country and which have been audited by other auditor under generally accepted auditing standards applicable in the country. The Company's management has converted the financial statement of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affair of such subsidiary located outside India is based on the report of the other auditor and the conversion adjustments prepared by the management of the Company and audited by us.
- Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financials certified by the Board of Directors.
- The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.



Place : Chennai
Dated : 25th May 2026

For Krishnaan & Co.,
Chartered Accountants
Firm Regn.No : 001453S

A handwritten signature in blue ink, appearing to read "K Sundarrajan".

K Sundarrajan
Partner

M. No: 208431
UDIN: 26208431SBXDCP5052



OPERATIONAL ENERGY GROUP INDIA LIMITED

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2026 (Rs. in lakhs)

Sl.no	PART-I 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	Revenue from Operations	7219.38	7640.91	12922.25	30035.91	39617.17
2	Other Income	178.27	203.47	879.60	542.36	1250.91
3	Total Income	7397.65	7844.38	13801.85	30578.27	40868.08
4	Expenses					
	(a) Cost of Materials Consumed	2190.78	1938.95	2836.80	8309.70	13392.27
	(b) Employee benefit expenses	3790.21	4204.01	4711.54	16758.34	15510.38
	(C) Finance Cost	21.91	17.46	4.50	76.01	71.39
	(d) Other Expenses	609.07	1131.82	5804.14	3006.28	9306.45
	(e) Depreciation	23.67	23.44	21.19	90.12	80.33
	Total Expenses (4)	6635.65	7315.68	13378.16	28240.46	38360.82
5	Profit/(Loss) before exceptional Items and Tax (1 - 4)	762.00	528.70	423.69	2337.81	2507.26
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5-6)	762.00	528.70	423.69	2337.81	2507.26
8	Tax Expense					
	(1) Current Tax	65.42	99.56	109.34	397.60	447.34
	(2) Deferred Tax	7.97	0.00	22.00	7.97	22.00
9	Profit/(Loss) for the period from continuing operations (7-8)	688.62	429.14	292.35	1932.24	2037.92
10	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinued operations (after Tax) (10-11)	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss for the period (9+12)	688.62	429.14	292.35	1932.24	2037.92
14	Other Comprehensive Income					
	Items that may be classified into Profit or Loss	83.40	0.00	35.38	84.30	18.67
	Exchange differences on traslation of foreign operations	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income for the period	83.40	0.00	35.38	84.30	18.67
15	Total Comprehensive Income for the period (13+14)	772.01	429.14	327.72	2016.54	2056.59
16	Paid up Equity Share Capital (Face Value Rs.10/- each)	1304.18	1304.18	1304.18	1304.18	1304.18
17	Other Equities (Reserves)	12679.34	11751.95	10155.14	12679.34	10155.14
18	Earnings per equity share in Rs. (for continuing operation)					
	Basic	5.92	3.29	2.51	15.46	15.77
	Diluted	5.92	3.29	2.51	15.46	15.77
19	Earnings per equity share in Rs.(for discontinuing operation)					
	Basic	0.00	0.00	0.00	0.00	0.00
	Diluted	0.00	0.00	0.00	0.00	0.00
20	Earnings per equity share in Rs.(for discontinuing and continuing operations)					
	Basic	5.92	3.29	2.51	15.46	15.77
	Diluted	5.92	3.29	2.51	15.46	15.77

Notes:

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 25th May 2026
- The Statutory Auditor of the Company have audited the above financial results of the Company for the Quarter and year ended 31st March 2026. An unqualified report has been issued by them there upon.
- The Company is primarily engaged in Operation and Maintenance of Power Plants
- These financial results have been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Listing Regulations as modified by circular no CIR/CFD/FAC/62/2016 dated 5th July 2016
- The figures of the quarter ended 31st March 2026 and 31st March 2025 as reported in these financial results are balancing figures between audited figures in respect of the full financial year ended 31st March 2026 and 31st March 2025 respectively and published year to data figures up to the third quarter of the respective financial years.

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors

S Ramesh
Executive Chairman & Managing Director
DIN 00052842

Registered Office :
A, 5th Floor, Gokul Arcade - East Wing,
No. 2 & 2A, Sardar Patel Road, Adyar, Chennai - 600 020.
Tel. : 044 - 4394 9300 (50 Lines)
Fax : +91 - 44 - 2422 4156
Web : www.oegindia.com | www.oeglobal.com
CIN : L40100TN1994PLC028309



CONSOLIDATED BALANCE SHEET AS AT 31-03-2026

Particulars	Note	As at 31-03-2026	As at 31-03-2025
		(Rs. in Lakhs)	(Rs. in Lakhs)
I. ASSETS			
(1) Non-Current Assets			
a. Property, Plant & Equipment	2	1,285.95	1,030.55
b. Investment Property	3	8.02	17.38
c. Intangible Assets	4	0.00	0.03
d. Financial Assets			
(i) Investments	5	1,537.39	1,526.40
(ii) Loans and Advances	6	90.34	94.80
e. Deferred Tax Assets (Net)	7	53.43	61.40
f. Other Non-Current Assets	8	221.37	402.44
(2) Current Assets			
a. Inventories	9	775.77	876.65
b. Financial Assets			
(i) Trade Receivables	10	8,498.96	7,656.26
(ii) Cash and Cash Equivalents	11	10,704.74	9,243.61
(iii) Short Term Loans and Advances	12	4,182.62	2,595.40
c. Current Tax Assets	13	1,231.07	1,324.65
TOTAL		28,589.65	24,829.56
II. EQUITY AND LIABILITIES			
(1) Equity			
a. Equity Share Capital	14	1,304.18	1,304.18
b. Other Equity	15	12,679.34	10,155.14
c. Non - Controlling Interest		200.04	85.34
(2) Non-Current Liabilities			
a. Financial Liabilities			
(i) Long Term Borrowings	16	714.41	202.43
b. Long Term Provisions	17	28.97	30.94
(3) Current Liabilities			
a. Financial Liabilities			
(i) Short Term Borrowings	18	92.76	487.13
(ii) Trade Payables	19	2,191.03	2,136.20
b. Other Current Liabilities	20	11,424.95	10,270.36
c. Short Term Provisions	21	354.06	328.53
TOTAL		28,589.65	24,829.56

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors



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CASH FLOW STATEMENT-CONSOLIDATED		
	31.03.2026 (Rs. in Lakhs)	31.03.2025 (Rs. in Lakhs)
Annexure to Clause 32 of the listing Agreement		
CASH FLOW STATEMENT		
A. CASH FLOW FROM OPERATIONS		
Profit before Tax	2,337.81	2,507.26
Less:- Provision for Taxation	397.60	469.34
Net Profit after Tax	1,940.21	2,037.92
Adjustments for		
Depreciation	90.12	80.33
Other Comprehensive Income	477.27	120.46
Profit on sale of fixed assets	-	-
Interest/Dividend	-	-
Operating profit before working capital	2,507.60	2,238.70
(Increase)/Decrease in Sundry Debtors	-842.70	-3,217.25
(Increase)/Decrease in Inventories and other current assets	194.46	-1,382.58
(Increase)/Decrease in Loans and Advances	-1,587.23	-110.63
Decrease in preoperation expenses		
Increase/(Decrease) in current liabilities	840.58	3,205.05
SUB TOTAL	-1,394.89	-1,505.41
Cash generated from Operating activities	1,112.71	733.29
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-336.13	-159.39
Sale of Fixed Assets	-	-
Purchase/Sale of Investments	-10.99	14.96
Long term Loans and Advances	185.53	-59.40
Net cash generated/Used from/in Investing Activities	-161.59	-203.83
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowings (net)	510.00	148.39
Proceeds from working capital Loan	-	-
Repayment of finance lease liabilities	-	-
Dividend paid	-	-
Net cash generated/used in Financing activities	510.00	148.39
Net increase in cash and cash equivalents	1,461.12	677.85
Cash and cash Equivalents (Opening Balance)	9,243.61	8,565.75
Cash and cash Equivalents (Closing Balance)	10,704.74	9,243.61

Place: Chennai
Date: 25.05.2026

For and on behalf of the Board of Directors



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