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# ORIANA POWER LIMITED

Our Company was originally incorporated on February 21, 2013 as a Private Limited Company as "Oriana Power Private Limited" vide Registration No. 248685 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Delhi and Haryana. Subsequently, pursuant to a special resolution passed by the Shareholders at their Extraordinary General Meeting held on April 08, 2023, our Company was converted from a Private Limited Company to Public Limited Company and consequently, the name of our Company was changed to "Oriana Power Limited" and a Fresh Certificate of Incorporation consequent to Conversion was issued on April 24, 2023 by the Registrar of Companies, Delhi. The Corporate Identification Number of our Company is U35990DL2013PLC248685. For further details of change in name and change in Registered Office of our Company, please refer to section titled "Our History and Certain Other Corporate Matters" beginning on page 124 of the Red Herring Prospectus.

Registered Office: Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019  
Tel: +91 - 78178 03330; E-mail: cs@orianapower.com; Website: https://orianapower.com; CIN: U35990DL2013PLC248685  
Contact Person: Ms. Tanvi Singh, Company Secretary and Compliance Officer;

**OUR PROMOTERS : MR. ANIRUDH SARASWAT, MR. RUPAL GUPTA AND MR. PARVEEN KUMAR**

## THE ISSUE

PUBLIC ISSUE OF 50,55,600 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF ORIANA POWER LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [•] PER EQUITY (THE "ISSUE PRICE") AGGREGATING TO ₹ [•] LAKH ("THE ISSUE") COMPRISING OF A FRESH ISSUE OF 50,55,600 EQUITY SHARES AGGREGATING TO ₹ [•] LAKH (THE "FRESH ISSUE") OF WHICH 2,55,600 EQUITY SHARES AGGREGATING TO ₹ [•] LAKH WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF 48,00,000 EQUITY SHARES AGGREGATING TO ₹ [•] LAKH (THE "NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.36% AND 25.02% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

- MARKET MAKER PORTION: 2,55,600 EQUITY SHARES
- ANCHOR PORTION: 14,40,000 EQUITY SHARES
- QIB PORTION: 9,60,000 EQUITY SHARES
- RETAIL PORTION: 16,80,000 EQUITY SHARES
- NON-INSTITUTIONAL PORTION: 7,20,000 EQUITY SHARES

**PRICE BAND: ₹ 115.00 to ₹ 118.00 PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH**

**THE FLOOR PRICE IS 11.5 TIMES OF THE FACE VALUE AND THE CAP PRICE IS 11.8 TIMES OF THE FACE VALUE OF THE EQUITY SHARES BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 1200 EQUITY SHARES THEREAFTER**

### PROPOSED LISTING:

The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the Emerge platform of National Stock Exchange India Limited ("NSE Emerge"), in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time. Our Company has received an In-Principal approval letter dated July 20, 2023 from NSE Emerge for using its name in this offer document for listing of our shares on the NSE Emerge. For the purpose of this Issue, the Designated Stock Exchange will be the National Stock Exchange of India Limited.

**DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI):** Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI beginning on page 285 of the Red Herring Prospectus.

**DISCLAIMER CLAUSE OF NSE EMERGE (THE DESIGNATED STOCK EXCHANGE):** "It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by NSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the 'Disclaimer Clause of NSE'."

**CREDIT RATING:** This being the issue of Equity Shares, no credit rating is required.

**DEBENTURE TRUSTEES:** As this is an issue of Equity Shares, the appointment of Trustees is not required.

**IPO GRADING:** Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

**AVAILABILITY OF RED HERRING PROSPECTUS:** Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of Company at <https://orianapower.com/investors/> or at website of the BRLM at [www.csvindia.com](http://www.csvindia.com) or NSE at <https://www.nseindia.com/> and is expected to be available on the website of SEBI at [www.sebi.gov.in](http://www.sebi.gov.in).

**AVAILABILITY OF BID-CUM-APPLICATION FORMS:** Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Oriana Power Limited, Telephone: +91 - 78178 03330; Registered Office of the Company at Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019; BRLM: Corporate Capital Ventures Private Limited, Telephone: +91 - 11 - 41824066 and at the selected locations of Registered Brokers, RTAs and CDPs participating in the Issue. Bid-cum-application Forms will also be available on the websites of NSE and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.

## BID / ISSUE PROGRAMME

**ANCHOR INVESTOR BIDDING DATE\*: MONDAY, JULY 31, 2023**

**BID/ISSUE OPENS ON: TUESDAY, AUGUST 01, 2023**

**BID/ISSUE CLOSES ON: THURSDAY, AUGUST 03, 2023**

\* Our Company may, in consultation with the BRLM, consider closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations

In case of any revision in the Price Band, the Bid/Issue Period shall be extended for at least three (3) additional Working Days after such revision of the Price Band, subject to the Bid/Issue Period not exceeding a total of ten (10) Working Days. Any revision in the Price Band, and the revised Bid/Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchange by issuing a press release and also by indicating the change on the website of the BRLM and at the terminals of the Syndicate Members, and by intimation to Self-Certified Syndicate Banks ("SCSBs"), the Sponsor Bank and other Designated Intermediaries, as applicable. In case of force majeure, banking strike or similar circumstances, the Company may for reasons recorded in writing, extend the Bid/Issue Period by at least three (3) additional working days subject to the total Bid/Issue Period not exceeding ten (10) Working Days.

The Issue is being made in terms of Rule 19(2)(b)(i) of the Securities Contract (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 31 of the SEBI ICDR Regulations, the Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. The Issue is being made through the Book Building Process in accordance with Regulation 253 (1) of the SEBI ICDR Regulations, wherein not more than 50% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs" and such portion the "QIB Portion") provided that our Company in consultation with the BRLM may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with SEBI ICDR Regulations ("Anchor Investor Portion"). One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from the domestic Mutual Funds at or above the Anchor Investor Allocation Price. Further, 5% of the QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only, and the remainder of the QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders (other than Anchor Investors), including Mutual Funds, subject to valid Bids being received at or above the Issue Price. Further, not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Bidders and not less than 35% of the Net Issue shall be available for allocation to Retail Individual Bidders in accordance with the SEBI ICDR Regulations subject to valid Bids being received at or above the Issue Price. All potential Bidders, other than Anchor Investors, are required to mandatorily utilise the Application Supported by Blocked Amount ("ASBA") process providing details of their respective bank account (including UPI ID in case of RIBs) which will be blocked by the SCSBs, or the bank accounts linked with the UPI ID, as applicable, to participate in the Issue. Anchor Investors are not permitted to participate in the Anchor Investor Portion through the ASBA process. For details, please see the section entitled "Issue Procedure" on page 307 of the Red Herring Prospectus.

### RISKS TO INVESTORS:

- The Merchant Banker associated with the Issue has handled 7 (Seven) public issue in the past three years out of which 1 of the Issues closed below the Issue Price on Listing date.
- Average cost of acquisition of Equity Shares for the Promoters as at the date of the Red Herring Prospectus is:

Name of the Promoter	No. of Shares held	Average cost of Acquisition (in ₹.)
Mr. Parveen Kumar	39,26,800	Rs. 5.00
Mr. Rupal Gupta	39,26,600	Rs. 5.00
Mr. Anirudh Saraswat	39,26,600	Rs. 5.00

\* Only the shares acquired are considered.

- Weighted Average Return on Net worth for Fiscals 2023, 2022 and 2021 is 35.36

### BASIS FOR ISSUE PRICE

The Issue Price will be determined by our Company in consultation with the BRLM, on the basis of the Book Building Process and the quantitative and qualitative factors as described below. The face value of the Equity Shares is ₹ 10 each and the Issue Price is 11.5 times the face value at the lower end of the Price Band and 11.8 times the face value at the higher end of the Price Band. Investors should refer to "Risk Factors", "Our Business", "Financial Information" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" on pages 20, 93, 171 and 263, of the Red Herring Prospectus respectively, to have an informed view before making an investment decision.

#### Qualitative Factors

We believe the following are our competitive strengths:

- Comprehensive end-to-end EPC solutions provider
- Experienced Promoters and Technically Sound Operation Team
- Strong relationship with customers and other key stakeholders.
- Track record of growth and profitability
- Well equipped with advance technology
- Long term relationship with clients and repeat business

For further details, see "Risk Factors" and "Our Business" on pages 20 and 93, of the Red Herring Prospectus respectively.

#### Quantitative Factors

The information presented in this section is derived from our Restated Financial Statements. For details, see "Financial Information" on page 171 of the Red Herring Prospectus. Investors should evaluate our Company and form their decisions taking into consideration its earnings, and based on its growth strategy. Some of the quantitative factors which may form the basis for computing the Issue price are as follows:

#### 1. Consolidated Basic and Diluted Earnings per Share (EPS), as adjusted for changes in capital

Year ended	Basic EPS (in ₹)	Diluted EPS (in ₹)	Weight
FY 2020-21	27.40	27.40	1
FY 2021-22	22.60	22.60	2
FY 2022-23	17.50	17.50	3
Weighted Average	20.85	20.85	

#### Note:

The ratios have been computed as under:

- Basic and diluted EPS: profit for the year attributable to equity shareholders of the Company divided by total weighted average number of equity shares outstanding during the period. Basic and diluted EPS are computed in accordance with Ind AS 33 - Earnings per share post the bonus issue in current financial year;
- Weighted average = Aggregate of year-wise weighted EPS divided by the aggregate of weights i.e. (EPS x Weight) for each year/Total of weights

#### 2. Price / Earning (P/E) Ratio in relation to Issue Price of ₹ 115 to ₹ 118 per Equity Share

Particulars	P/E at the lower end of the price band (no. of times)	P/E at the higher end of the price band (no. of times)
a) P/E ratio based on Basic and Diluted EPS of ₹ 17.50 as at March 31, 2023	6.57	6.74
b) P/E ratio based on Weighted Average EPS of ₹ 20.85	5.51	5.66

#### 3. Industry Price / Earning (P/E) Ratio

Particulars	P/E Ratio
Highest	51.71
Lowest	13.77
Average Industry P/E	22.56

- The industry high and low has been considered from the industry peer set provided later in this chapter. The industry composite has been calculated as the arithmetic average P/E of the industry peer set disclosed in this section. For further details, see "Comparison with listed industry peers"
- Source: Respective audited financials of the Company, as available, for the Financial Year 2023. Information on industry peer is on a standalone basis.
- There is two listed peer Company namely KPI Green Energy Limited and Gensol Engineering Limited. Thus, their data are used for comparison.  
Net worth = Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).  
Basic earnings per share (Rs.) =  $\frac{\text{Net profit after tax as restated for calculating basic EPS}}{\text{Weighted average number of equity shares outstanding at the end of the period or year}}$

#### 4. Return on Net Worth (RONW):

Year ended	RoNW (%)	Weight
FY 2020-21	19.31	1
FY 2021-22	45.28	2
FY 2022-23	34.10	3
Weighted Average	35.36	

Return on net worth (%)	Net profit after tax as restated, attributable to the owners of the company
Net worth	Net worth as restated, including share capital and reserves and surplus, as stated at the end of the year
	Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

#### 5. Net Asset Value\* (NAV) per Equity Share

Particulars	Rs.
As of March 31, 2023	47.74
As of March 31, 2022	24.88
As of March 31, 2021	17.19
<b>NAV post issue:</b>	
At the lower end of the price band of ₹ 115/-	47.89
At the higher end of the price band of ₹ 118/-	48.68
Issue price per share	[•]

#### (Net Asset Value\* (NAV) calculated Post Dilution & Bonus Shares)

Net asset value per equity share	Net worth as restated, including share capital and reserves and surplus, as restated at the end of the year
Basic earnings per share (Rs.)	No. of equity shares outstanding at the end of the year
	Net profit after tax as restated for calculating basic EPS
	Weighted average number of equity shares outstanding at the end of the period or year

#### 6. Comparison of Accounting Ratios with Industry Peers

We are engaged into VFX and animation creation business. Further, there is only one listed peer Company namely Prime Focus Limited engaged in the similar line of business. Thus, Prime Focus Limited data are used for comparison.

Sr. No.	Name of Company	Fiscal 2023						
		Face Value (₹)	Total income (₹ in Lakhs)	Basic EPS (₹)	Diluted EPS (₹)	P/E (based on Diluted EPS)	Ro NW (%)	NAV per share (₹)
1.	Oriana Power Limited	10	13,730.17	17.50	17.50	-	34.10	47.74
<b>Peer Group</b>								
2.	KPI Green Energy Limited	10	64,703.47	30.33	30.33	13.77	21.25	71.38
3.	Gensol Engineering Limited	10	39,735	21.50	21.50	51.71	11.89	171.82

Source: All the financial information for listed industry peer mentioned above is on a consolidated basis and is sourced from the filings made with stock exchanges available on [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and has also been extracted from [www.moneycontrol.com](http://www.moneycontrol.com) for the Financial Year ending March 2023.

Source for Oriana Power Limited: Based on the restated consolidated financial statements of the Company for year ended F.Y 2022-23

#### 7. The Issue Floor Price is ₹ 115.00/- which is 11.5 times of the Face Value of the Equity Shares and the Issue Cap Price is ₹ 118.00 which is 11.8 times of the face value.

The price band/floor price/issue price will be determined by the issuer in consultation with the BRLM, on the basis of book-building on the basis of assessment of the market demand from investors for the Equity Shares and shall be justified in view of the above qualitative and quantitative parameters.

Investors should read the above-mentioned information along with "Risk Factors", "Our Business" and "Financial Information" on pages 20, 93 and 171, of the Red Herring Prospectus respectively, to have a more informed view. The trading price of the Equity Shares of our Company could decline due to the factors mentioned in "Risk Factors" and you may lose all or part of your investments.

**For further details, please see the chapter titled "Basis for Issue Price" beginning on page 74 of the RHP**

#### RISK IN RELATION TO THE FIRST ISSUE

Bidders / Applicants should note that on the basis of PAN, DP ID and Client ID as provided in the Bid cum Application Form, the Bidders/Applicants may be deemed to have authorized the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidders/Applicants as available on the records of the depositories. These Demographic Details may be used, among other things, for or unblocking of ASBA Account or for other correspondence(s) related to an Issue. Bidders/Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Applicants' sole risk. Bidders / Applicants should ensure that PAN, DP ID and the Client ID are correctly filled in the Bid cum Application Form. The PAN, DP ID and Client ID provided in the Bid cum Application Form should match with the PAN, DP ID and Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active.

**CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS:** For information on the main objects and other objects of our Company, see "History and Certain Corporate Matters" on page 124 of the Red Herring Prospectus and Clause III of the Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 373 of the Red Herring Prospectus.

**LIABILITY OF MEMBERS AS PER MEMORANDUM OF ASSOCIATION:** The Liability of the members of the Company is Limited.

Continue...to next Page.

# With up to 36% upside seen, 'buys' have it for ICICI Bank

Rerating of lender to be gradual: Analysts

NIKITA VASHISTH  
New Delhi, 24 July

With a solid 40 per cent year-on-year (YoY) growth in net profit during the April-June quarter (Q1) of FY24, ICICI Bank has further cemented its place as the "best in class" bank, analysts said on Monday.

Lauding the lender's out-performance over peers in the recently concluded quarter, they have retained their 'buy' calls on the stock with target prices (TP) ranging between ₹1,150 and ₹1,350. This suggests a potential upside of up to 36 per cent over the next one year.

Shares of the Mumbai-based bank hit a new record high of ₹1,009 on the BSE in intraday trade, but settled at ₹992, down 0.5 per cent. By comparison, the benchmark S&P BSE Sensex slipped 0.45 per cent, while the S&P BSE Bankex was down 0.55 per cent. During the June quarter, ICICI Bank sustained its all-time high return on assets (RoAs) of 2.4 per cent (up 5 basis points (QoQ) with net profit at ₹9,648 crore (up 40 per cent YoY/6 per cent QoQ).

Its core pre-provision profit grew 35 per cent YoY to ₹13,900 crore as higher net interest income (up 38 per cent YoY/3 per cent QoQ) was offset by higher opex. Net interest margins moderated by 12 bps QoQ to 4.8 per cent.

However, what impressed analysts the most was the sharp pick-up in deposit growth (up 18 per cent YoY/5 per cent QoQ), which had remained muted in the previous four quarters.



## WHAT BROKERAGES SAY

**Nomura | Buy | Target Price (TP): ₹1,190**  
At 2.6x one-year forward book value per share (BVPS), ICICI trades at over 60 per cent premium to its 10-year average, but we expect this to be sustained due to clear visibility on return on equity (RoE; seen at 18 per cent over FY24-26), and earnings per share (EPS) compounding (16 per cent CAGR over FY23-26).

**Jefferies | Buy | TP: ₹1,240**  
Deposit growth improved to 18 per cent YoY, highest in nine quarters, and 5 per cent QoQ. We believe that with pick-up in deposit growth, the bank should be able to support loan growth; although it would add to some pressure on NIMs.

**Nuvama Institutional Equities | Buy | TP: ₹1,180**  
Management highlighted that cost of fund (CoF) will rise, but did not quantify the pace of increase. Opex growth will remain high as the bank continues to add employees and invest in digital. We believe ICICI's earnings will continue to outperform the sector like in the last 14 quarters.

**JM Financial | Buy | TP: ₹1,155**  
ICICI Bank is clocking strong RoAs of 2.4 per cent for last couple of quarters and ability to sustain over 2 per cent RoAs while manoeuvring NIMs will ensure continued outperformance of the stock. ICICI Bank's share of unsecured products is 13 per cent (vs 16.5 per cent for HDFC Bank) and we expect further rise in

share of these products to offset the cost of funds impact on NIMs.

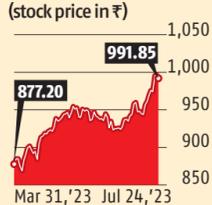
**Prabhudas Lilladher | Buy | TP: ₹1,180**  
While bank expects funding cost to go up, which could pressure margins; we believe asset yields could be protected due to higher unsecured growth and repricing of bond portfolio. Hence we raise estimates for NIM for FY24/25 by 15/11bps.

**Emkay Global | Buy | TP: ₹1,330**  
We have raised our earnings estimates for FY24-26 by 3-7 per cent, led by better margins/fees and lower loan-loss provisions. ICICI Bank remains our top pick in the banking space, given its superior returns profile, top-management credibility, and strong capital/provision buffers.

**Sharekhan | Buy | TP: ₹1,200**  
From here on, only operating leverage can help to sustain current RoA trajectory, which could be partly offset by NIMs moderation and normalisation of credit cost. Further re-rating is likely to be very gradual, based on sustainable performance and quality earnings.

**Kotak Institutional Equities | Buy | TP: ₹1,150**  
There are near-term challenges: NIM is likely to come off but the pace of reduction is probably slower than what we had anticipated earlier; competitive intensity is rising; loan growth is unlikely to be a meaningful differentiator from here on; return ratios and credit costs are no longer as different as it was in the past.

### WELL BEGUN IN FY24 (stock price in ₹)



# Nil ITR: A must for those with no taxable income

BINDISHA SARANG

When it comes to filing a tax return, experts reiterate one mantra irrespective of the taxpayer's income level: File your returns even though your taxable income is below the threshold for filing Income-Tax Return (ITR).

An ITR filed when an individual or an entity's income falls below the taxable limit is referred to as a nil ITR. Says Ankit Rajgarhia, principal associate, Karanjawala & Company, Advocates, "By submitting this return, taxpayers demonstrate that they did not earn enough income during the financial year to be liable to pay income tax."

### Multiple benefits

While the Income-Tax (I-T) Act of 1961 does not make it mandatory for one to file a nil ITR, doing so has myriad benefits. Says Maneet Pal Singh, partner, I.P. Pasricha & Co.: "A nil return is accepted as a valid proof of address when applying for a passport or a visa." This is particularly beneficial for young people choosing to emigrate, who may not have a taxable income.

Vikalp Bothara, partner, MAKV & Associates, also underscores the utility of prompt filing a nil return. "It helps to sidestep any potential penalties or legal hassles. It ensures a clean record with the tax department, while also serving as a legal proof of income." Despite an individual's income being below the taxable limit, banks at times deduct Tax Deducted at Source (TDS) on interest from fixed deposits (when the interest income crosses the limit for TDS deduction). Says Singh, "A nil ITR must be filed to claim refund of TDS or any excess tax paid." Those encased in business activities, or having substantial investments, must file a nil ITR. If the assessee suffers losses, an ITR filing is mandatory to carry forward those losses. Banks, too, ask for your ITR

## NIL RETURN: WHO MUST FILE?

### Individuals

■ An individual with an annual income less than ₹2.5 lakh is not required to file a nil income-tax return (ITR)

### Proprietorship firm

■ Proprietorship firms, even those without commercial activity, are mandated to file a nil return if an ITR-3 or ITR-4 form was filed previously

### Limited Liability Partnerships (LLPs)

■ All LLPs registered in India must file an ITR via Form ITR-5, irrespective of annual revenue, profit, or activity  
■ LLPs not yet operational since incorporation must submit Forms 8 and 11 for the MCA annual return, and also file nil ITR

Source: PSL Advocates & Solicitors

when you apply for a loan. Says Bothara, "ITR is useful when applying for loans, or when securing compensation for accidental death or disability. It is also instrumental in establishing trust with potential business associates. Even applications for government tenders might require tax return receipts of the preceding five years."

In short, consistent filing of ITR, including nil returns, bolsters an individual's financial credibility. The I-T Act also makes the filing of nil return necessary for specific categories of taxpayers. Says

Sandeep Bajaj, managing partner, PSL Advocates & Solicitors, "For designated types of business entities, submitting a nil return is obligatory under the I-T Act, even if there is no activity within a firm or its operations have not

commenced."

### You can't do without it

There is a widespread misconception that filing a nil return is not necessary if no tax is due. Says Rajgarhia: "If you meet the criteria for ITR filing, you must submit a return, even if it's nil. Non-filing can result in penalties, scrutiny, and legal issues."

### How to proceed?

The procedure for filing a nil return is similar to filing a regular ITR. Says Naveen Wadhwa, deputy general manager, Taxmann, "A resident person without foreign assets can file in ITR-1. A non-resident or a resident with foreign assets can file in ITR-2."

### Additional conditionalities

Be aware of whether your financial situation requires you to file a nil return. Says Wadhwa, "Such a situation could arise when despite your income being below the basic exemption limit, you may be required to file a return because you meet certain conditions, such as foreign travel expenditure or electricity bill exceeding the defined threshold limit."

Even when filing a nil return, double-check all information to prevent inaccuracies or inconsistencies that could result in penalties or processing delays. Says Bothara, "Report all income sources, even if they amount to zero. This practice can be advantageous for future financial endeavours by demonstrating statutory compliance." Maintain comprehensive financial records, even if your income is nil, as these may be required in future audits. Retain copies of your filing acknowledgement and verification form (ITR-V), Form 26AS, and other relevant documents. Finally, adhere to the tax-filing deadline. "The deadline for an individual to file a nil return is July 31, 2023. A belated ITR can be filed until December 31 of the applicable assessment year," says Singh.



Continue... from previous page.

**BOOK OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE:** The Authorised share capital of the Company is ₹ 20,00,00,000 divided into 2,00,00,000 Equity Shares of Rs. 10 each. The issued, subscribed and paid-up share capital of the Company before the Issue is Rs. 14,12,70,000 divided into 1,41,27,000 Equity Shares of Rs. 10 each. For details of the Capital Structure, see "Capital Structure" on the page 51 of the Red Herring Prospectus.

**NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:** Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company:

Name of the subscriber	No. of shares subscribed
Mr. Anupam Mehrotra	5000 Equity Shares
Mr. Narendar Kumar	5000 Equity Shares

Details of the main objects of the Company as contained in the Memorandum of Association, see "History and Certain Corporate Matters" on page 124 of the Red Herring Prospectus. For details of the share capital and capital structure of the Company see "Capital Structure" on page 51 of the Red Herring Prospectus.

**GENERAL RISK:** Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to the section titled "Risk Factors" on page 20 of the Red Herring Prospectus.

## THE EQUITY SHARES OF OUR COMPANY ARE PROPOSED TO BE LISTED AT NSE EMERGE

<b>ASBA *</b>	Simple, Safe, Smart way of Application- Make use of it !!!	*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.	Mandatory in Public Issues from January 01, 2016. No Cheque will be accepted
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**UPI** UPI-Now available in ASBA for Retail Individual Investors (RII)\*\* Investors are required to ensure that the bank account used for bidding is linked to their PAN. UPI - Now available in ASBA for RIIs applying through Registered Brokers, DPs & RTAs. RIIs also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account.

Investors have to apply through the ASBA process \*ASBA has to be availed by all the investors except anchor investor. UPI may be availed by Retail Individual Investors. For details on the ASBA and the UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" beginning on page 307 of the RHP. The process is also available on the website of Association of Investment Bankers of India ("AIBI"), the Stock Exchanges and in the General Information Document.

\*ASBA forms can be downloaded from the website of NSE.

\*\*List of banks supporting UPI is also available on the website of SEBI at www.sebi.gov.in. YES Bank Limited has been appointed as Sponsor Banks for the Issue, in accordance with the requirements of the SEBI circular dated November 1, 2018, as amended. For UPI related queries, investors can contact NPCI at the toll free number-18001201740 and Mail id-ipo.upi@npci.org.in. For the list of UPI Apps and Banks live on IPO, please refer to the link www.sebi.gov.in. For issue related grievance investors may contact: Corporate Capital/Ventures Private Limited - Mrs. Harpreet Parashar (+91 11-41824066) (Email Id: smeipo@ccvindia.com).

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
<p><b>Corporate Capital Ventures</b> <b>CORPORATE CAPITAL VENTURES PRIVATE LIMITED</b> B1/E13, First Floor, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi - 110044, Tel: +91 11 - 41824066; Email: smeipo@ccvindia.com Investor Grievances Email id- investor@ccvindia.com Website: www.ccvindia.com SEBI Registration: INM00012276 Validity: Permanent Contact Person: Mrs. Harpreet Parashar</p>	<p><b>SKYLINE FINANCIAL SERVICES PRIVATE LIMITED</b> D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi-110020 Tel No.: +91- 11-40450193-97; Fax No.: +91-11-26812683 E-mail: ipo@skylinereta.com Investor Grievances Email id- grievances@skylinereta.com Website: http://www.skylinereta.com/ SEBI Registration No.: INR00003241 Contact Person: Mr. Anuj Rana</p>	<p><b>ORIANA POWER LIMITED</b> Ms. Tani Singh Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019 Telephone: +91 - 78178 03330, E-mail: cs@orianapower.com Investor grievance id: cs@orianapower.com Website: https://orianapower.com/ CIN: U35990DL2013PLC248685</p>

Bidders are advised to contact the Company Secretary and Compliance Officer, the BRLM and/or the Registrar to the Issue in case of any pre-Issue or post-Issue related problems such as non-receipt of letters of Allotment, credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of funds by electronic mode etc.

ESCROW COLLECTION BANK/ REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK/ SPONSOR BANK: YES Bank Limited.

LINK TO DOWNLOAD ABRIDGED PROSPECTUS: <https://orianapower.com/investors/>

UPI: Retail Individual Bidders can also Bid through UPI Mechanism.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus.

Place: New Delhi  
Date: July 24, 2023

Disclaimer: Oriana Power Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the RHP with the Registrar of Companies, Delhi and Haryana on July 24, 2023 and thereafter with SEBI and the Stock Exchange. The RHP is available on the website of Company at <https://orianapower.com/investors/> or at website of BRLM at [www.ccvindia.com](http://www.ccvindia.com) or at website of NSE at <https://www.nseindia.com/> or expected to be available on the SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in). Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 20 of the Red Herring Prospectus. The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. The Equity Shares are being issued and sold outside the United States in "offshore transactions" in reliance on Regulation "S" under the Securities Act and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.

On behalf of Board of Directors  
For Oriana Power Limited  
Sd/-  
Ms. Tani Singh  
Company Secretary & Compliance Officer

# Personal Finance, Insight Out

Personal Finance, Monday to Saturday

To book your copy, sms reachbs to 57575 or email [order@bsmail.in](mailto:order@bsmail.in)



THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY AND IS NOT A PROSPECTUS ANNOUNCEMENT. THIS DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. THIS PUBLIC ANNOUNCEMENT IS NOT INTENDED FOR PUBLICATION OR DISTRIBUTION, DIRECTLY OR INDIRECTLY OUTSIDE INDIA.



# ORIANA POWER LIMITED

Our Company was originally incorporated on February 21, 2013 as a Private Limited Company as "Oriana Power Private Limited" vide Registration No. 248685 under the provisions of the Companies Act, 1956 with the Registrar of Companies, Delhi and Haryana. Subsequently, pursuant to a special resolution passed by the Shareholders at their Extraordinary General Meeting held on April 08, 2023, our Company was converted from a Private Limited Company to Public Limited Company and consequently, the name of our Company was changed to "Oriana Power Limited" and a Fresh Certificate of Incorporation consequent to Conversion was issued on April 24, 2023 by the Registrar of Companies, Delhi. The Corporate Identification Number of our Company is U35990DL2013PLC248685. For further details of change in name and change in Registered Office of our Company, please refer to section titled "Our History and Certain Other Corporate Matters" beginning on page 124 of the Red Herring Prospectus.

Registered Office: Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019  
Tel: +91 - 78178 03330; E-mail: cs@orianapower.com; Website: https://orianapower.com/; CIN: U35990DL2013PLC248685  
Contact Person: Ms. Tanvi Singh, Company Secretary and Compliance Officer;

## OUR PROMOTERS : MR. ANIRUDH SARASWAT, MR. RUPAL GUPTA AND MR. PARVEEN KUMAR

### THE ISSUE

PUBLIC ISSUE OF 50,55,600 EQUITY SHARES OF FACE VALUE OF ₹ 10 EACH ("EQUITY SHARES") OF ORIANA POWER LIMITED (THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ [●] PER EQUITY (THE "ISSUE PRICE") AGGREGATING TO ₹ [●] LAKH ("THE ISSUE") COMPRISING OF A FRESH ISSUE OF 50,55,600 EQUITY SHARES AGGREGATING TO ₹ [●] LAKH (THE "FRESH ISSUE") OF WHICH 2,55,600 EQUITY SHARES AGGREGATING TO ₹ [●] LAKH WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF 48,00,000 EQUITY SHARES AGGREGATING TO ₹ [●] LAKH (THE "NET ISSUE"). THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.36% AND 25.02% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

- MARKET MAKER PORTION: 2,55,600 EQUITY SHARES
- ANCHOR PORTION: 14,40,000 EQUITY SHARES
- QIB PORTION: 9,60,000 EQUITY SHARES
- RETAIL PORTION: 16,80,000 EQUITY SHARES
- NON-INSTITUTIONAL PORTION: 7,20,000 EQUITY SHARES

**PRICE BAND: ₹ 115.00 to ₹ 118.00 PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH**

**THE FLOOR PRICE IS 11.5 TIMES OF THE FACE VALUE AND THE CAP PRICE IS 11.8 TIMES OF THE FACE VALUE OF THE EQUITY SHARES BIDS CAN BE MADE FOR A MINIMUM OF 1200 EQUITY SHARES AND IN MULTIPLES OF 1200 EQUITY SHARES THEREAFTER**

#### PROPOSED LISTING:

The Equity Shares offered through the Red Herring Prospectus are proposed to be listed on the Emerge platform of National Stock Exchange India Limited ("NSE Emerge"), in terms of the Chapter IX of the SEBI (ICDR) Regulations, 2018, as amended from time to time. Our Company has received an In-Principal approval letter dated July 20, 2023 from NSE Emerge for using its name in this offer document for listing of our shares on the NSE Emerge. For the purpose of this Issue, the Designated Stock Exchange will be the National Stock Exchange of India Limited.

**DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI):** Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus has been filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI beginning on page 285 of the Red Herring Prospectus.

**DISCLAIMER CLAUSE OF NSE EMERGE (THE DESIGNATED STOCK EXCHANGE):** "It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the Offer Document has been cleared or approved by NSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to the Offer Document for the full text of the Disclaimer Clause of NSE."

**CREDIT RATING:** This being the issue of Equity Shares, no credit rating is required.

**DEBENTURE TRUSTEES:** As this is an issue of Equity Shares, the appointment of Trustees is not required.

**IPO GRADING:** Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

**AVAILABILITY OF RED HERRING PROSPECTUS:** Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of Company at <https://orianapower.com/investors/> or at website of the BRLM at [www.ccvindia.com](http://www.ccvindia.com) or NSE at <https://www.nseindia.com/> and is expected to be available on the website of SEBI at [www.sebi.gov.in](http://www.sebi.gov.in).

**AVAILABILITY OF BID-CUM-APPLICATION FORMS:** Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Oriana Power Limited, Telephone: +91 - 78178 03330; Registered Office of the Company at Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019; BRLM: Corporate Capital Ventures Private Limited, Telephone: +91 - 11 - 41824066 and at the selected locations of Registered Brokers, RTAs and CDPs participating in the Issue. Bid-cum-application Forms will also be available on the websites of NSE and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.

## BID / ISSUE PROGRAMME

**ANCHOR INVESTOR BIDDING DATE\*: MONDAY, JULY 31, 2023**  
**BID/ISSUE OPENS ON: TUESDAY, AUGUST 01, 2023**  
**BID/ISSUE CLOSES ON: THURSDAY, AUGUST 03, 2023**

\* Our Company may, in consultation with the BRLM, consider closing the Bid/Issue Period for QIBs one Working Day prior to the Bid/Issue Closing Date in accordance with the SEBI ICDR Regulations

In case of any revision in the Price Band, the Bid/Issue Period shall be extended for at least three (3) additional Working Days after such revision of the Price Band, subject to the Bid/Issue Period not exceeding a total of ten (10) Working Days. Any revision in the Price Band, and the revised Bid/Issue Period, if applicable, shall be widely disseminated by notification to the Stock Exchange by issuing a press release and also by indicating the change on the website of the BRLM and at the terminals of the Syndicate Members, and by intimation to Self-Certified Syndicate Banks ("SCSBs"), the Sponsor Bank and other Designated Intermediaries, as applicable. In case of force majeure, banking strike or similar circumstances, the Company may for reasons recorded in writing, extend the Bid/Issue Period by at least three (3) additional working days subject to the total Bid/Issue Period not exceeding ten (10) Working Days.

The Issue is being made in terms of Rule 19(2)(b)(i) of the Securities Contract (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 31 of the SEBI ICDR Regulations, the Issue is being made for at least 25% of the post-Issue paid-up Equity Share capital of our Company. The Issue is being made through the Book Building Process in accordance with Regulation 253 (1) of the SEBI ICDR Regulations, wherein not more than 50% of the Net Issue shall be available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs" and such portion the "QIB Portion") provided that our Company in consultation with the BRLM may allocate up to 60% of the QIB Portion to Anchor Investors on a discretionary basis in accordance with SEBI ICDR Regulations ("Anchor Investor Portion"). One-third of the Anchor Investor Portion shall be reserved for domestic Mutual Funds, subject to valid Bids being received from the domestic Mutual Funds at or above the Anchor Investor Allocation Price. Further, 5% of the QIB Portion shall be available for allocation on a proportionate basis to Mutual Funds only; and the remainder of the QIB Portion shall be available for allocation on a proportionate basis to all QIB Bidders (other than Anchor Investors), including Mutual Funds, subject to valid Bids being received at or above the Issue Price. Further, not less than 15% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Bidders and not less than 35% of the Net Issue shall be available for allocation to Retail Individual Bidders in accordance with the SEBI ICDR Regulations subject to valid Bids being received at or above the Issue Price. All potential Bidders, other than Anchor Investors, are required to mandatorily utilise the Application Supported by Blocked Amount ("ASBA") process providing details of their respective bank account (including UPI ID in case of RIBs) which will be blocked by the SCSBs, or the bank accounts linked with the UPI ID, as applicable, to participate in the Issue. Anchor Investors are not permitted to participate in the Anchor Investor Portion through the ASBA process. For details, please see the section entitled "Issue Procedure" on page 307 of the Red Herring Prospectus.

#### RISKS TO INVESTORS:

- The Merchant Banker associated with the Issue has handled 7 (Seven) public issue in the past three years out of which 1 of the Issues closed below the Issue Price on Listing date.
- Average cost of acquisition of Equity Shares for the Promoters as at the date of the Red Herring Prospectus is:

Name of the Promoter	No. of Shares held	Average cost of Acquisition (in ₹.)
Mr. Parveen Kumar	39,26,800	Rs. 5.00
Mr. Rupal Gupta	39,26,600	Rs. 5.00
Mr. Anirudh Saraswat	39,26,600	Rs. 5.00

\* Only the shares acquired are considered.

- Weighted Average Return on Net worth for Fiscals 2023, 2022 and 2021 is 35.36

#### BASIS FOR ISSUE PRICE

The Issue Price will be determined by our Company in consultation with the BRLM, on the basis of the Book Building Process and the quantitative and qualitative factors as described below. The face value of the Equity Shares is ₹ 10 each and the Issue Price is 11.5 times the face value at the lower end of the Price Band and 11.8 times the face value at the higher end of the Price Band. Investors should refer to "Risk Factors", "Our Business", "Financial Information" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" on pages 20, 93, 171 and 263, of the Red Herring Prospectus respectively, to have an informed view before making an investment decision.

##### Qualitative Factors

We believe the following are our competitive strengths:

- Comprehensive end-to-end EPC solutions provider
- Experienced Promoters and Technically Sound Operation Team
- Strong relationship with customers and other key stakeholders.
- Track record of growth and profitability
- Well equipped with advance technology
- Long term relationship with clients and repeat business

For further details, see "Risk Factors" and "Our Business" on pages 20 and 93, of the Red Herring Prospectus respectively.

##### Quantitative Factors

The information presented in this section is derived from our Restated Financial Statements. For details, see "Financial Information" on page 171 of the Red Herring Prospectus. Investors should evaluate our Company and form their decisions taking into consideration its earnings, and based on its growth strategy. Some of the quantitative factors which may form the basis for computing the Issue price are as follows:

##### 1. Consolidated Basic and Diluted Earnings per Share (EPS), as adjusted for changes in capital

Year ended	Basic EPS (in ₹)	Diluted EPS (in ₹)	Weight
FY 2020-21	27.40	27.40	1
FY 2021-22	22.60	22.60	2
FY 2022-23	17.50	17.50	3
<b>Weighted Average</b>	<b>20.85</b>	<b>20.85</b>	

- Note:**  
The ratios have been computed as under:  
1. Basic and diluted EPS: profit for the year attributable to equity shareholders of the Company divided by total weighted average number of equity shares outstanding during the period. Basic and diluted EPS are computed in accordance with Ind AS 33 - Earnings per share post the bonus issue in current financial year;  
2. Weighted average = Aggregate of year-wise weighted EPS divided by the aggregate of weights i.e. (EPS x Weight) for each year/Total of weights

##### 2. Price / Earning (P/E) Ratio in relation to Issue Price of ₹ 115 to ₹ 118 per Equity Share

Particulars	P/E at the lower end of the price band (no. of times)	P/E at the higher end of the price band (no. of times)
a) P/E ratio based on Basic and Diluted EPS of ₹ 17.50 as at March 31, 2023	6.57	6.74
b) P/E ratio based on Weighted Average EPS of ₹ 20.85	5.51	5.66

##### 3. Industry Price / Earning (P/E) Ratio

Particulars	P/E Ratio
Highest	51.71
Lowest	13.77
Average Industry P/E	22.56

- (1) The industry high and low has been considered from the industry peer set provided later in this chapter. The industry composite has been calculated as the arithmetic average P/E of the industry peer set disclosed in this section. For further details, see "Comparison with listed industry peers"  
(2) Source: Respective audited financials of the Company, as available, for the Financial Year 2023. Information on industry peer is on a standalone basis.  
(3) There is two listed peer Company namely KPI Green Energy Limited and Gensol Engineering Limited. Thus, their data are used for comparison.  
Net worth = Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).  
Basic earnings per share (Rs.) = Net profit after tax as restated for calculating basic EPS  
Weighted average number of equity shares outstanding at the end of the period or year

##### 4. Return on Net Worth (RONW):

Year ended	RoNW (%)	Weight
FY 2020-21	19.31	1
FY 2021-22	45.28	2
FY 2022-23	34.10	3
<b>Weighted Average</b>	<b>35.36</b>	

Return on net worth (%)	Net profit after tax as restated, attributable to the owners of the company
Net worth	Net worth as restated, including share capital and reserves and surplus, as stated at the end of the year
	Equity share capital + Reserves and surplus (including, Securities Premium, General Reserve and surplus in statement of profit and loss).

##### 5. Net Asset Value\* (NAV) per Equity Share

Particulars	Rs.
As of March 31, 2023	47.74
As of March 31, 2022	24.88
As of March 31, 2021	17.19
<b>NAV post issue:</b>	
At the lower end of the price band of ₹ 115/-	47.89
At the higher end of the price band of ₹ 118/-	48.68
Issue price per share	[●]

##### (Net Asset Value\* (NAV) calculated Post Dilution & Bonus Shares)

Net asset value per equity share	Net worth as restated, including share capital and reserves and surplus, as restated at the end of the year
Basic earnings per share (Rs.)	No. of equity shares outstanding at the end of the year
	Net profit after tax as restated for calculating basic EPS
	Weighted average number of equity shares outstanding at the end of the period or year

##### 6. Comparison of Accounting Ratios with Industry Peers

We are engaged into VFX and animation creation business. Further, there is only one listed peer Company namely Prime Focus Limited engaged in the similar line of business. Thus, Prime Focus Limited data are used for comparison.

Sr. No.	Name of Company	Fiscal 2023						
		Face Value (₹)	Total income (₹ in Lakhs)	Basic EPS (₹)	Diluted EPS (₹)	P/E (based on Diluted EPS)	Ro NW (%)	NAV per share (₹)
1.	Oriana Power Limited	10	13,730.17	17.50	17.50	-	34.10	47.74
<b>Peer Group</b>								
2.	KPI Green Energy Limited	10	64,703.47	30.33	30.33	13.77	21.25	71.38
3.	Gensol Engineering Limited	10	39,735	21.50	21.50	51.71	11.89	171.82

Source: All the financial information for listed industry peer mentioned above is on a consolidated basis and is sourced from the filings made with stock exchanges available on [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and has also been extracted from [www.moneycontrol.com](http://www.moneycontrol.com) for the Financial Year ending March 2023. Source for Oriana Power Limited: Based on the restated consolidated financial statements of the Company for year ended FY 2022-23

7. The Issue Floor Price is ₹115.00/- which is 11.5 times of the Face Value of the Equity Shares and the Issue Cap Price is ₹118.00 which is 11.8 times of the face value. The price band/floor price/issue price will be determined by the issuer in consultation with the BRLM, on the basis of book-building on the basis of assessment of the market demand from investors for the Equity Shares and shall be justified in view of the above qualitative and quantitative parameters. Investors should read the above-mentioned information along with "Risk Factors", "Our Business" and "Financial Information" on pages 20, 93 and 171, of the Red Herring Prospectus respectively, to have a more informed view. The trading price of the Equity Shares of our Company could decline due to the factors mentioned in "Risk Factors" and you may lose all or part of your investments.

For further details, please see the chapter titled "Basis for Issue Price" beginning on page 74 of the RHP

#### RISK IN RELATION TO THE FIRST ISSUE

Bidders / Applicants should note that on the basis of PAN, DP ID and Client ID as provided in the Bid cum Application Form, the Bidders/Applicants may be deemed to have authorized the Depositories to provide to the Registrar to the Issue, any requested Demographic Details of the Bidders/Applicants as available on the records of the depositories. These Demographic Details may be used, among other things, for or unblocking of ASBA Account or for other correspondence(s) related to an Issue. Bidders/Applicants are advised to update any changes to their Demographic Details as available in the records of the Depository Participant to ensure accuracy of records. Any delay resulting from failure to update the Demographic Details would be at the Applicants' sole risk. Bidders/Applicants should ensure that PAN, DP ID and the Client ID are correctly filled in the Bid cum Application Form. The PAN, DP ID and Client ID provided in the Bid cum Application Form should match with the PAN, DP ID and Client ID available in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active.

**CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS:** For information on the main objects and other objects of our Company, see "History and Certain Corporate Matters" on page 124 of the Red Herring Prospectus and Clause III of the Memorandum of Association of our Company. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 373 of the Red Herring Prospectus.

**LIABILITY OF MEMBERS AS PER MEMORANDUM OF ASSOCIATION:** The Liability of the members of the Company is Limited.

Continue...to next Page.

Continue.... from previous page.

**AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE:** The Authorised share capital of the Company is ₹ 20,00,00,000 divided into 2,00,00,000 Equity Shares of Rs.10 each. The issued, subscribed and paid-up share capital of the Company before the Issue is Rs. 14,12,70,000 divided into 1,41,27,000 Equity Shares of Rs.10 each. For details of the Capital Structure, see "Capital Structure" on the page 51 of the Red Herring Prospectus.

**NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:** Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company:

Name of the subscriber	No. of shares subscribed
Mr. Anupam Mehrotra	5000 Equity Shares
Mr. Narender Kumar	5000 Equity Shares

Details of the main objects of the Company as contained in the Memorandum of Association, see "History and Certain Corporate Matters" on page 124 of the Red Herring Prospectus. For details of the share capital and capital structure of the Company see "Capital Structure" on page 51 of the Red Herring Prospectus.

**GENERAL RISK:** Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to the section titled "Risk Factors" on page 20 of the Red Herring Prospectus.

## THE EQUITY SHARES OF OUR COMPANY ARE PROPOSED TO BE LISTED AT NSE EMERGE

<b>ASBA*</b>	<b>Simple, Safe, Smart way of Application- Make use of it !!!</b>	<b>*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.</b>	<b>Mandatory in Public Issues from January 01, 2016. No Cheque will be accepted</b>
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**UPI-Now available in ASBA for Retail Individual Investors (RII)\*\* Investors are required to ensure that the bank account used for bidding is linked to their PAN. UPI – Now available in ASBA for RIIs applying through Registered Brokers, DPs & RTAs. RIIs also have the option to submit the application directly to the ASBA Bank (SCSBs) or to use the facility of linked online trading, demat and bank account.**

Investors have to apply through the ASBA process \*ASBA has to be availed by all the investors except anchor investor. UPI may be availed by Retail Individual Investors. For details on the ASBA and the UPI process, please refer to the details given in ASBA form and abridged prospectus and also please refer to the section "Issue Procedure" beginning on page 307 of the RHP. The process is also available on the website of Association of Investment Bankers of India ("AIBI"), the Stock Exchanges and in the General Information Document.

\*ASBA forms can be downloaded from the website of NSE.

\*\*List of banks supporting UPI is also available on the website of SEBI at www.sebi.gov.in. YES Bank Limited has been appointed as Sponsor Banks for the Issue, in accordance with the requirements of the SEBI circular dated November 1, 2018, as amended. For UPI related queries, investors can contact NPCI at the toll free number-18001201740 and Mail id- ipo.upi@npci.org.in. \*For the list of UPI Apps and Banks live on IPO, please refer to the link www.sebi.gov.in. For issue related grievance investors may contact: Corporate Capital Ventures Private Limited - Mrs. Harpreet Parashar (+91 11-41824066) (Email Id: smeipo@ccvindia.com).

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
 <p><b>Corporate Capital Ventures</b> CORPORATE CAPITAL VENTURES PRIVATE LIMITED B1/E13, First Floor, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi – 110044, Tel: +91 11 - 41824066; Email: smeipo@ccvindia.com Investor Grievances Email id- investor@ccvindia.com Website: www.ccvindia.com SEBI Registration: INM000012276 Validity: Permanent Contact Person: Mrs. Harpreet Parashar</p>	 <p><b>SKYLINE FINANCIAL SERVICES PRIVATE LIMITED</b> D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi-110020 Tel No.: +91- 11-40450193-97; Fax No.: +91-11-26812683 E-mail: ipo@skylinereta.com Investor Grievances Email id- grievances@skylinereta.com Website: http://www.skylinereta.com/ SEBI Registration No.: INR00003241 Contact Person: Mr. Anuj Rana</p>	 <p><b>ORIANA POWER LIMITED</b> Ms. Tanvi Singh Flat No. 412A, Building No. 43, Chiranjiv Tower, Nehru Place, New Delhi - 110019 Telephone: +91 – 78178 03330, E-mail: cs@orianapower.com Investor grievance id: cs@orianapower.com Website: https://orianapower.com/ CIN: U35990DL2013PLC248685</p> <p>Bidders are advised to contact the Company Secretary and Compliance Officer, the BRLM and/or the Registrar to the Issue in case of any pre-Issue or post-Issue related problems such as non-receipt of letters of Allotment, credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of funds by electronic mode etc.</p>

**ESCROW COLLECTION BANK/ REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK/ SPONSOR BANK:** YES Bank Limited.

**LINK TO DOWNLOAD ABRIDGED PROSPECTUS:** <https://orianapower.com/investors/>

**UPI:** Retail Individual Bidders can also Bid through UPI Mechanism.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus.

Place: New Delhi  
Date: July 24, 2023

On behalf of Board of Directors  
For Oriana Power Limited  
Sd/-  
Ms. Tanvi Singh  
Company Secretary & Compliance Officer

**Disclaimer :** Oriana Power Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public offer of its Equity Shares and has filed the RHP with the Registrar of Companies, Delhi and Haryana on July 24, 2023 and thereafter with SEBI and the Stock Exchange. The RHP is available on the website of Company at <https://orianapower.com/investors/> or at website of BRLM at [www.ccvindia.com](http://www.ccvindia.com) or at website of NSE at <https://www.nseindia.com/> or expected to be available on the SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in). Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 20 of the Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. The Equity Shares are being issued and sold outside the United States in "offshore transactions" in reliance on Regulation "S" under the Securities Act and the applicable laws of each jurisdiction where such issues and sales are made. There will be no public offering in the United States.

**सार्वजनिक सूचना**

सर्वसाधारण को सूचित किया जाता है कि हमारे क्लाइंट, मेसर्स मुथूथ फाइनेंस लि. (GSTIN 32AABCT0343B1Z7), पंजीकृत कार्यालय: तल 2, मुथूथ चेम्बर्स, बैनर्जी रोड, कोल्वि-682018, केरल, भारत, CIN: L65910KL1997PLC011300, दूरभाष: +91 484-2396478, 2394712, फैक्स: +91 484-2396506, mails@muthoothgroup.com, [www.muthoothfinance.com](http://www.muthoothfinance.com) ऋण चुकाने में असफल ऋणियों के गिरवी रखे सोने के गहनों (31.03.2022 की अवधि तक NPA खातों) की निम्नलिखित विवरणों के अनुसार नीलामी करेगी। इच्छुक सभी व्यक्ति भाग ले सकते हैं।

**प्रथम नीलामी की तिथि: 02.08.2023**

**Ajmer:** MAL-2280, 2476, MDL-1084, MUL-8792, 8876, 8900, 8954, 9007, 9016, 9139, 9208, **Ajmer-Beawar Road:** BLS-3, MAL-2907, 2992, 3159, MDL-43, 1084, 1090, 1134, 1549, 1554, 1599, 1601, 1632, 1645, 1646, 1650, 1657, 1704, 1705, 1812, 1894, 1985, 2082, 2155, MUL-5883, 6099, 7573, 9944, 10006, 10362, 10449, 10506, 10511, 10604, 10610, 10694, 10751, 10758, 10788, 10805, 10807, 10819, 10833, 10895, 10896, 10930, 10945, 10969, 11070, 11380, **Ajmer-Ramganj:** BLS-20, MAL-1703, 1840, MDL-578, 856, 923, 952, 961, 986, 1119, 1242, 1261, MHP-163, MUL-6148, 6480, 6532, 6618, 6619, 6633, 6724, 6772, 6872, 6907, 6957, 6971, 6991, 7003, 7015, 7016, 7018, 7036, 7054, 7056, 7070, 7101, 7140, 7380, 7390, **Kishangarh (RA):** BLS-42, 95, MDL-1313, 1687, 1894, 1920, 1931, 1957, 1970, 1996, 2044, 2093, 2195, 2197, 2272, 2290, 2291, 2342, 2389, 2401, 2408, 2421, 2460, 2476, 2477, 2479, 2495, MEG-28, MUL-7695, 11125, 11128, 11130, 11134, 11149, 11174, RGL-1914, 2540, 3143, 3369, 3416, 3609, 3669, 3771, 3809, 3827, 3879, 3974, 4072, 4170, 4292, 4348, 4367, 4384, 4397, 4398, 4420, 4433, 4446, 4498, 4516, 4517, 4544, 4580, 4601, 4608, **Ajmer-Bajrang Circle:** BLS-33, 34, 39, MAL-1611, 1689, MDL-839, 901, 940, 953, 1041, 1128, 1182, 1197, 1265, 1299, 1323, 1359, MDL-43, 1084, 1090, 1134, 1549, 1554, 1599, 1601, 1632, 1645, 1646, 1650, 1657, 1704, 1705, 1812, 1894, **Ajmer-Vaishali Nagar:** BLS-7, MDL-560, 567, 572, 782, 822, 856, 858, 866, 869, 882, 885, 910, 921, 945, 992, 1007, 1033, 1037, 1087, 1132, 1151, 1189, 1220, 1222, 1272, MUL-7195, 7392, 7923, 7932, 7962, 8085, 8087, 8151, 8156, 8158, 8205, 8237, 8239, 8285, 8315, 8346, 8352, 8360, 8385, 8447, 8660, **Ajmer-Adarsh Nagar:** MAL-3259, 3330, MDL-1166, 1180, 1181, 1347, 1352, 1638, 1722, 1731, 1771, 1878, 1975, 1976, 2014, 2031, 2069, 2075, 2078, 2080, 2111, 2148, 2167, 2203, 2233, 2237, 2245, 2253, 2265, 2273, 2276, 2319, 2370, 2408, 2479, 2506, 2510, 2536, 2589, 2603, 2691, 2721, 2777, 2789, 2851, 2872, 2899, MUL-10535, 11236, 11851, 12103, 12158, 12332, 12406, 12417, 12524, 12581, 12669, 12770, 12772, 12773, 12774, 12794, 12799, 12803, 12823, 12838, 12857, 12870, 12901, 12910, 12963, 12989, 12992, 12993, 12994, 12995, 13026, 13032, 13044, 13074, 13239, 13505, 13610, 13629, 13661, SRS-47, 75, 205, 208, **Bijnainagar (RA):** BLS-9, 11, MDL-544, 558, 593, 619, 655, 723, 733, 747, 778, 818, MHP-255, RGL-1446, 1542, 1658, 1722, 1725, 1740, 1768, 1784, 1807, 1834, 1843, 1880, 1903, 1928, 1931, SRS-52, 66, **Kekri (RA):** MDL-126, 349, 367, 427, 438, RGL-765, 870, 927, 944, 980, 992, **Beawar:** BLS-6, MDL-1075, 1101, MUL-1678, 3466, RGL-670, 1233, 1574, 1607, 1609, 1659, 1663

**द्वितीय नीलामी की तिथि: 03.08.2023, Auction Centre: Muthooth Finance Limited, First Floor, Desouza Building, Above Jai Store, Near Martindale Bridge, Beawar Road, Ajmer, Rajasthan-305001**

नीलामी नीचे दिखाए अनुसार जिस शाखा हेड में ग्राहक का ऋण खाता है क्रमशः उन्हीं शाखाओं में संचालित की जाएगी। हालांकि, कृपया यह ध्यान रखें कि यदि निर्धारित तिथि (तिथियों) में नीलामी सफलतापूर्वक नहीं हो जाती तो ऐसी नीलामी दूसरी नीलामी की तारीख को क्रमशः दिये गए नीलामी केंद्र में संचालित की जाएगी/जारी रहेगी आगामी और ऐसी स्थिति में जहाँ इस सब के बावजूद कथित गहनों की नीलामी सफलतापूर्वक नहीं हो जाती ऐसी नीलामी आगामी तिथियों में भी इसी स्थान पर जारी रहेगी। इस संबंध में कोई अतिरिक्त सूचनाएँ नहीं दी जाएंगी।

**कोहली एण्ड सोनी, एडवोकेट, ए 59ए, पहली मंजिल, लाजपत नगर-II, नई दिल्ली-110024**

**नोट:** ग्राहक नीलामी की निर्धारित तिथि से पहले हमारे क्लाइंट की बकाया राशि का भुगतान करके अपने गहनों की गिरवी छुड़ा सकते हैं। ग्राहक ईमेल आईडी: [recoverynorth@muthoothgroup.com](mailto:recoverynorth@muthoothgroup.com) या [7834886464](tel:7834886464), [7994452461](tel:7994452461) पर कॉल करके संपर्क कर सकते हैं।

**HDFC BANK**  
**एचडीएफसी बैंक लिमिटेड**  
शाखा का पता: तृतीय तल, प्रीमियर प्लाजा, 106 राजपुर रोड, एस्टेले हॉल के सामने, देहरादून-248 001  
Tel.: 18002100018 CIN : L65920MH1994PLC008016 वेबसाइट : [www.hdfcbank.com](http://www.hdfcbank.com)

**कच्चे का नोटिस**

जैसा कि एचडीएफसी बैंक लिमिटेड के प्राधिकृत अधिकारी के रूप में (माननीय एनसीएलटी-मुम्बई द्वारा दिनांक 17 मार्च, 2023 के आदेश द्वारा अनुमोदित समालन योजना के आधार पर पूर्ववर्ती एचडीएफसी बैंक लिमिटेड के साथ विलय हो गया है) (एचडीएफसी) वित्तीय परिसम्पत्तियों का प्रतिभूतिकरण एवं पुनर्निर्माण और प्रतिभूति हित अधिनियम, 2002 के प्रवर्तन और प्रतिभूति हित (प्रवर्तन) नियम, 2002 के नियम 3 के साथ पठित धारा 13(12) के अंतर्गत प्रदत्त अधिकारों का प्रयोग करते हुए कथित अधिनियम की धारा 13(2) के अधीन एक मांग सूचना जारी की जिसमें निम्नलिखित कानूनी उत्तराधिकारी (सौ) और कानूनी-प्रतिनिधि (सौ) को उनके नाम के सम्मुख दर्शाई गई राशि के साथ कथित सूचना में दर्शाए गए अनुसार लागू दरों पर उसमें लगने वाले ब्याज को कथित सूचना (सौ) की तिथि से 60 दिनों के भीतर भुगतान और 'या वसूली की तिथि तक प्रासंगिक ब्याज, लागत, प्रभार आदि का भुगतान करने के लिए कहा गया।

क्र. सं.	उत्तराधिकारी/ कानूनी वारिसों और कानूनी प्रतिनिधियों का नाम	बकाया देवराशियाँ (₹)	मांग सूचना की तिथि	कच्चे की तिथि एवं प्रकार	अचल सम्पत्ति / प्रतिभूत परिसम्पत्ति का विवरण
1	श्री हिमन्तु रस्तोगी (ऋणी) श्रीमती सुधा रस्तोगी (सह-ऋणी) श्री विपिन सक्सेना (सह-ऋणी) मकान नं० 478, मोहल्ला काजीबाग, वाके कटोराताल रोड, काशीपुर- 244713	6,66,897/- दिनांक 28.02.2023* तक	15.03.2023	20.07.2023 सांकेतिक	नगरपालिका मकान नं० 478 के साथ एक किता मकान, वाके कटोराताल रोड, काशीपुर जिला उद्यम सिंह नगर सम्पत्ति के समस्त शेष एवं सम्पूर्ण भाग वर्तमान और भविष्य के निर्माण सहित, माप: पू: 33 फुट, प: 33 फुट, उ: 32 फुट, द: 32 फुट पैमाइश प्लॉट क्षेत्रफल: 98.14 वर्ग मी० / 1056 वर्ग फुट एवं कवर्ड क्षेत्रफल: 92.92 वर्ग मी० / 999.81 वर्ग फुट, चौहद्दी: पू: बाबू का मकान, प: सुनील का मकान, उ: मकान बाँकेलाल, द: रास्ता नगरपालिका
2	श्री कैलाश चन्द (ऋणी) गाम अलमासपुर बर्फलागे वाली गली, मुजफ्फरनगर 251001	15,03,196/- दिनांक 31.05.2021* तक	21.06.2021	21.07.2023 भौतिक	खसरा नं० 25 / 1 पर मकान, मोहल्ला कमेलागनगर, ग्राम अलमासपुर बहार इट्टद, परगना एवं तहसील मुजफ्फरनगर क्षेत्रफल: 75.24 वर्ग मी० / 810 वर्ग फुट चौहद्दी: पू: बाबू का मकान, प: सुनील का मकान, उ: 12 फुट सड़क, द: अन्य की सम्पत्ति

\*भुगतान और 'या वसूली की तिथि तक उचित लागू अनुसार आगे लगने वाले ब्याज, प्रासंगिक ब्याज,लागत, प्रभार आदि के साथ, जैसा लागू हो। हालांकि, उपरोक्त दर्शाए गए कानूनी उत्तराधिकारी (सौ) और कानूनी-प्रतिनिधि (सौ) बकाया राशि का भुगतान करने में असफल रहे इसलिए एचडीएफसी बैंक लिमिटेड द्वारा कानूनी उत्तराधिकारी (सौ) और कानूनी-प्रतिनिधि (सौ) और आम जनता को सूचित किया जाता है कि एचडीएफसी बैंक प्राधिकृत अधिकारी ने कथित अधिनियम के नियम 8 के साथ पठित कथित अधिनियम की धारा 13(4) के अंतर्गत उक्त प्रदत्त अधिकारों का प्रयोग करते हुए उपरोक्त दर्शाई गई तिथियों को अचल सम्पत्ति / प्रतिभूत परिसम्पत्ति पर सांकेतिक / भौतिक कब्जा कर लिया है। विशेषतः उपरोक्त दर्शाए गए कानूनी उत्तराधिकारी (सौ) और कानूनी-प्रतिनिधि (सौ) और आम जनता को सूचित किया जाता है कि उपरोक्त दर्शाई गई अचल सम्पत्ति / प्रतिभूत परिसम्पत्ति के साथ कोई भी लेनदेन न करे और कथित अचल सम्पत्ति / प्रतिभूत परिसम्पत्ति पर कोई भी लेनदेन एचडीएफसी बैंक के बन्धक के अधीन होगा। कानूनी उत्तराधिकारी (सौ) और कानूनी-प्रतिनिधि (सौ) को अधिनियम की धारा 13 की उप-धारा (b) के प्रावधानों के अंतर्गत उपलब्ध समय के भीतर प्रतिभूत परिसम्पत्ति / यां को मुक्त कराने की ओर से ध्यान आकृष्ट किया जाता है। अधोहस्ताक्षरों द्वारा उक्त ऋणी / कानून वारिसों / कानून प्रतिनिधियों से अनुरोध किया जाता है कि पंचनामा की तैयार प्रतियाँ उपलब्ध हैं, जिसे सामान्य कार्यालय अवधि के दौरान किसी भी कार्य दिवस में अधोहस्ताक्षरों से संबंधित प्रतिलिपि प्राप्त कर सकते हैं।

दिनांक: 25.07.2023 एचडीएफसी बैंक लिमिटेड के लिए स्थान : देहरादून पंजीकृत कार्यालय : एचडीएफसी बैंक हाउस, सेनापति बस मत, लोवर पल (रिवर) मुम्बई-400 013 प्राधिकृत अधिकारी

**pnb Housing Finance Limited**  
**Ghar Ki Baat**  
पंजीकृत कार्यालय : 9वां तल अंतरिक्ष भवन, 22, के.जी. मार्ग, नई दिल्ली-110001  
फोन : 011-23445200, ईमेल : [investor.services@pnbhousing.com](mailto:investor.services@pnbhousing.com), वेबसाइट : [www.pnbhousing.com](http://www.pnbhousing.com)  
CIN : L65922DL1988PLCO33856

**30 जून, 2023 को समाप्त तिमाही के लिए अलेखापरीक्षित समेकित वित्तीय परिणामों का निष्कर्ष**

(₹ करोड़ों में)

क्र. सं.	विवरण	30.06.2023 को समाप्त तिमाही (अलेखापरीक्षित)	31.03.2023 को समाप्त वार्षिक (अंकेशित)	30.06.2022 को समाप्त तिमाही (अलेखापरीक्षित)	
1.	संचालनों से कुल आय	1,707.63	6,527.33	1,410.70	
2.	अवधि के लिए निवल लाभ (कर पूर्व, असाधारण और विशिष्ट मदों)	446.68	1,360.91	311.10	
3.	अवधि के लिए निवल लाभ कर पूर्व (असाधारण और विशिष्ट मदों के बाद)	446.68	1,360.91	311.10	
4.	अवधि के लिए निवल लाभ कर उपरांत (असाधारण और विशिष्ट मदों के बाद)	347.32	1,046.00	234.96	
5.	अवधि के लिये कुल समग्र आय (समग्र लाभ / (हानि) शामिल अवधि के लिए कर उपरांत और कर उपरांत अन्य समग्र आय)	332.29	1,123.06	245.16	
6.	इक्विटी अंश पूंजी	259.54	168.86	168.61	
7.	आरक्षित (पुनर्नूल्यांकन आरक्षितों के अलावा)	13,553.13	10,845.00	9,951.51	
8.	प्रतिभूति प्रीमियम खाता	6,443.94	4,072.48	4,063.00	
9.	कुल मूल्य	13,812.67	11,013.86	10,120.12	
10.	प्रदत्त ऋण पूंजी / बकाया ऋण	52,699.73	53,651.32	51,496.04	
11.	बकाया प्रतिदेय योग्य वरीयता शेयर	-	-	-	
12.	ऋण इक्विटी अनुपात	3.82	4.87	5.10	
13.	प्रति शेयर आय (प्रत्येक रुपये 10/-)*	(1) मूलमूल (°)	13.64	53.21	11.96
	(2) मिश्रित (°)	13.63	53.16	11.94	
14.	पूंजी ऋणमुक्ति संरक्षित	लागू नहीं	लागू नहीं	लागू नहीं	
15.	ऋणपत्र ऋणमुक्ति संरक्षित	लागू नहीं	लागू नहीं	लागू नहीं	
16.	ऋण सेवा आवृत अनुपात	लागू नहीं	लागू नहीं	लागू नहीं	
17.	ब्याज सेवा आवृत अनुपात	लागू नहीं	लागू नहीं	लागू नहीं	

\* तिमाहियों के लिए ईपीएस वार्षिक नहीं है। तुलनात्मक वर्ष / अवधि के लिए कंपनी के सही अंक ईपीएस के अनुसरण में इसे पुनः प्रारंभ किया गया है।

**पीएनबी हाउसिंग फाइनेंस लिमिटेड के स्टैंडअलोन वित्तीय परिणामों से संबंधित प्रमुख आंकड़े इस प्रकार हैं :-** (₹ करोड़ों में)

क्र. सं.	विवरण	30.06.2023 को समाप्त तिमाही (अलेखापरीक्षित)	31.03.2023 को समाप्त वार्षिक (अंकेशित)	30.06.2022 को समाप्त तिमाही (अलेखापरीक्षित)
1.	संचालनों से कुल आय	1,698.83	6,490.55	1,404.34
2.	कर पूर्व लाभ	451.23	1,366.81	313.43
3.	कर व्यय	98.55	310.54	75.23
4.	कर उपरांत निवल लाभ	352.68	1,056.27	238.20
5.	अवधि के लिये समग्र आय (समग्र लाभ / (हानि) शामिल अवधि के लिए कर उपरांत और कर उपरांत अन्य समग्र आय)	337.65	1,132.87	248.21

**टिप्पणियाँ :**

- 30 जून, 2023 को समाप्त तिमाही के उपर्युक्त परिणामों की समीक्षा और सिफारिश बोर्ड की लेखा परीक्षा समिति द्वारा की गई है और बाद में 24 जुलाई, 2023 को हुई बैठक में निदेशक मंडल द्वारा अनुमोदित किया गया है।
- ₹ 2500 करोड़ से अधिक नहीं की राशि के लिए राइट्स इश्यू (' ' राइट्स इश्यू ' ' ) के माध्यम से इक्विटी शेयर जारी करने के लिए निदेशक मंडल की 09 मार्च, 2022 की मंजूरी के अनुसार, कंपनी ने 29 मार्च, 2023 को प्रस्ताव पत्र दायर किया था। यह इश्यू 13 अप्रैल, 2023 को सबक्रिप्शन के लिए खुला और 27 अप्रैल, 2023 को बंद हुआ। राइट्स इश्यू की 1.21 गुना ओवरसबक्राइब किया गया। निदेशक मंडल ने 4 मई, 2023 को पात्र शेयरधारकों को कुल ₹ 2,493.76 करोड़ के मूल्य पर ₹ 275 प्रति इक्विटी शेयर ( ₹ 265 / - प्रति इक्विटी शेयर के प्रीमियम सहित) के मूल्य पर 9,06,81,828 पूर्ण चुकता इक्विटी शेयरों के आवंटन को मंजूरी दी।
- 30 जून, 2023 को समाप्त तिमाही के दौरान, कंपनी ने कर्मचारियों द्वारा स्टॉक विकल्पों का प्रयोग करने के लिए ₹ 10 के 6,050 इक्विटी शेयर आवंटित किए हैं।
- उपरोक्त सेबी (सूचीकरण दायित्व और प्रकटीकरण आवश्यकताएं) विनियमों, 2015 विनियमन 33 और 52 के तहत स्टॉक एक्सचेंजों के साथ दायर 30 जून, 2023 को समाप्त तिमाही के लिए वित्तीय परिणामों के विस्तृत प्रारूप का एक उद्घरण है। 30 जून, 2023 को समाप्त तिमाही के लिए पृथक और समेकित वित्तीय परिणामों का पूरा प्रारूप बीएसई पर ([www.bseindia.com](http://www.bseindia.com)), एनएसई ([www.nseindia.com](http://www.nseindia.com)) और कंपनी की वेबसाइट ([www.pnbhousing.com](http://www.pnbhousing.com)) पर उपलब्ध है।
- सेबी (सूचीकरण दायित्व और प्रकटीकरण आवश्यकताएं) विनियमों, 2015 विनियमन 52(4) और 54 में निर्दिष्ट अन्य लाइन मदों के लिए, स्टॉक एक्सचेंजों को प्रासंगिक प्रकटीकरण किए गए हैं और ([www.bseindia.com](http://www.bseindia.com)), एनएसई ([www.nseindia.com](http://www.nseindia.com)) और कंपनी की वेबसाइट ([www.pnbhousing.com](http://www.pnbhousing.com)) पर उपलब्ध है।

प्रति पीएनबी हाउसिंग फाइनेंस लिमिटेड

दिनांक : 24 जुलाई, 2023  
स्थान : नई दिल्ली

गिरीश कौसमी  
प्रबंध निदेशक और सीईओ  
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