



CELLA SPACE LIMITED

(Formerly known as Sree Sakthi Paper Mills Limited)

CIN:L93000KL1991PLC006207

Regd Office : "SREE KAILAS", 57/2993-94, PALIAM ROAD, ERNAKULAM, COCHIN- 682 016

Phone: (0484) 2382182, E-mail: sreesakthi@sreekailas.com, Website:- secretary@sreekailas.com

November 13, 2021

To
The Manager
Compliance Department
Bombay Stock Exchange
Phiroze JeeJeebhoy Towers
Dalal Street, Mumbai 400001

Dear Sir/ Madam

Sub: Outcome of the Board Meeting held today, ie on 13.11.2021 – Pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Ref:- Scrip code – 532701, ISIN – INE266H01014

The Board of Directors of Cella Space Limited, at their meeting held today, considered and approved the following:-

1. Unaudited Financial Results (both Standalone and Consolidated) for the quarter and half year ended on September 30, 2021 along with the Limited Review Report rendered by Statutory Auditors

A copy of the Unaudited Financial Results (both Standalone and Consolidated) for the quarter and half year ended on September 30, 2021 along with the Limited Review Report rendered by Statutory Auditors is enclosed herewith for your records.

The meeting concluded at 16:40 hours

This is for your information and records.

Thanking You
For Cella Space Limited

Visakh Rajkumar (DIN:- 07079475)
Whole Time Director

CELLA SPACE LIMITED
Formerly Sree Sakthi Paper Mills Limited

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021

Sl. No.	Particulars	STANDALONE (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2021	Unaudited 30.06.2021	Unaudited 30.09.2020	Unaudited 30.09.2021	Unaudited 30.09.2020	Audited 31.03.2021
I	Income from Operations						
a	- Revenue from Operations	124.67	121.70	38.87	246.37	74.81	327.78
b	- Other Income	0.38	0.45	0.12	0.83	0.76	65.84
	Total Income	125.05	122.15	38.99	247.20	75.57	393.62
II	Expenses						
a	- Cost of materials consumed	-	-	-	-	-	20.04
b	- Direct Expenses	-	-	3.34	-	3.34	-
c	- Employees benefit expenses	10.49	10.27	9.16	20.76	18.10	53.38
d	- Finance cost	84.82	93.72	20.78	178.54	46.48	140.75
e	- Depreciation and amortization expenses	31.03	31.53	19.85	62.56	31.92	82.10
f	- Other expenses	16.84	11.15	15.29	27.99	18.97	59.28
	Total Expenses	143.18	146.67	68.42	289.85	118.81	355.55
III	Profit before exceptional items and tax (I-II)	(18.13)	(24.52)	(29.43)	(42.65)	(43.24)	38.07
IV	Exceptional Items		-	(58.92)	-	(58.92)	
V	Profit before tax (III-IV)	(18.13)	(24.52)	29.49	(42.65)	15.68	38.07
VI	Tax Expenses						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	-
c	- Deffered tax	-	-	-	-	-	-
VII	Profit for the Period (V-VI)	(18.13)	(24.52)	29.49	(42.65)	15.68	38.07
VIII	Other comprehensive income (net of tax)	-	-	-	-	-	(5.52)
IX	Total comprehensive income for the period	(18.13)	(24.52)	29.49	(42.65)	15.68	32.55
X	Paid Up Equity Share Capital (face value Rs.10/-)	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)						
	- Basic	(0.09)	(0.13)	0.15	(0.22)	0.08	0.20
	- Diluted	(0.09)	(0.13)	0.15	(0.22)	0.08	0.20

- The above results have been prepared in accordance with Ind As notified under section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules 2015 (as amended)
- The above results of the company were reviewed by the Audit Committee on 13th November 2021 and approved by the Board of Directors at the meeting held on 13th November 2021.
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
- Ind AS 115 'Revenue from Contracts with Customer', mandatory for reporting periods beginning on or after April 01 2018, replace existing revenue recognition requirement. Under the modified retrospective approach there were no significant adjustments required to retained earnings at April 01 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in financial results.

For Cella Space Limited

 Visakh Rajkumar
 Whole Time Director

 Date: 13/11/2021
 Place: Chennai

CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

Particulars		Unaudited	Audited
		As at September 30, 2021	As at March 31, 2021
		<u>(Amount in Rs. (lakhs)</u>	<u>(Amount in Rs. (lakhs)</u>
I.	Assets		
	1 Non-current assets		
	- Property, Plant & Equipment	2,585.96	2,666.85
	- Capital work-in progress	444.55	173.19
	- Investment Property	8.53	8.53
	- Other Intangible Assets	-	-
	- Financial Assets		
	Investments	15.10	15.10
	Deposits	24.86	25.00
	- Deferred tax assets (net)		
	- Other non-current assets	89.60	1.69
	2 Current Assets		
	- Inventories	-	-
	- Financial Assets		
	Trade receivables	14.06	32.95
	Cash and cash equivalents	159.94	1.52
	- Tax Assets (Net)		
	- Other current assets	101.00	41.20
	TOTAL	3,443.60	2,966.03
II.	Equity & Liabilities		
	1 Equity		
	- Equity share capital	1,915.12	1,915.12
	- Other equity	(4,379.83)	(4,337.18)
	2 Liabilities		
	Non-Current Liabilities		
	- Financial Liabilities		
	Borrowings	4,348.92	3,879.43
	- Provisions	17.10	17.10
	- Deferred tax liabilities (Net)	-	-
	- Other non-current liabilities	453.28	265.34
	3 Current Liabilities		
	- Financial Liabilities		
	Borrowings	746.97	847.85
	Trade payables	85.98	50.37
	Other financial liabilities	168.57	209.92
	- Other Current Liabilities	87.49	98.08
	- Provisions	-	20.00
	TOTAL	3,443.60	2,966.03

For Cella Space Limited

Place:- Chennai
Date:- 13/11/2021Visakh Rajkumar
Whole Time Director

CELLA SPACE LIMITED
(Formerly Sree Sakthi Paper Mills Limited)
CIN : L93000KL1991PLC006207
SREE KAILAS 57/2993 /94
PALIAM ROAD ERNAKULAM KL 682016

Statement of Standalone Cash Flow for the Half Year ended September 30, 2021

(Figs in ₹ in Lakh)

In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows (Indirect Method)

Particulars		For the half year ended September 30, 2021	For the year ended March 31, 2021
A CASH FLOW FROM OPERATING ACTIVITIES			
	Total Comprehensive Income	(42.65)	32.55
	Adjustments for :		
	Provision for Gratuity	-	1.92
	Provision for Projects written back	-	(3.25)
	Depreciation, amortisation and impairment	62.56	82.10
	Interest Income	(0.24)	(0.75)
	Finance Cost	178.54	140.75
	Operating Profit before working capital changes	198.21	253.32
	Decrease(Increase) in Trade receivable	18.89	(17.84)
	Decrease(Increase) in Deposits	0.15	(4.43)
	Decrease(Increase) in other non current assets	(39.26)	(0.24)
	Decrease(Increase) in other current assets	(35.52)	17.00
	Increase(Decrease) in Trade payable	35.61	(152.90)
	Increase(Decrease) in Provisions	(20.00)	28.78
	Increase(Decrease) in Current Liabilities	(51.94)	(47.14)
	Increase(Decrease) in Other Non Current Liabilities	187.94	100.61
	Cash from Operations	294.08	177.16
	Income Tax paid	(24.28)	(24.87)
	Cash from Operating before exceptional Items	269.80	152.29
	Exceptional Items	-	-
	Cash from Operating Activities	269.80	152.29
B CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets	(30.33)	(1,832.65)
	Capital work in progress	(271.36)	728.35
	Interest Income	0.24	0.75
	Net Cash from Investing Activities	(301.45)	(1,103.55)

C	CASH FLOW FROM FINANCING ACTIVITIES			
	Net Proceeds from			
	- Issue of shares		-	600.00
	- Borrowings		368.61	1,024.02
	Redemption of Shares		-	(600.00)
	Interest paid		(178.54)	(140.75)
	Net Cash from Financing Activities		190.07	883.27
D	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)		158.42	(67.99)
	Cash and cash equivalents at the beginning of the year		1.52	69.51
	Cash and cash equivalents at the end of the year		159.94	1.52
	Components of cash and cash equivalents			
	Balance with Banks			
	In Current Accounts		54.15	0.63
	In Deposit Accounts		105.79	0.79
	Cash in Hand		0.00	0.10
	Total cash and cash equivalents		159.94	1.52

For Cella Space Limited

Place: Chennai
Date:13.11.2021

Visakh Rajkumar
Whole Time Director



KPR & CO.

Chartered Accountants

39/181C, Anantha, Mahakavi G. Road, Karikkamuri, Kochi - 682011

Phone : 0484-2360663, 2360773

email : kprcoekm2@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY AND YEAR TO DATE
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Company") having the Registered office at "Sree Kailas", Paliam Road, Cochin-16, for the quarter ended 30th September, 2021 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations"). This statement is the responsibility of Company's Management and has been approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on this statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. Our review is limited primarily to inquiries to company's personnel and analytical procedures applied to the financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting standards prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kochi- 11

Date: 13-11-2021

UDIN No: 21232410AAAABK3188



For KPR & Co.
Chartered Accountants
Firm Regn. No. 5326S
Deepa
DEEPA PRAVEEN B.Com., FCA
Partner (Mem. No. 232410)

CELLA SPACE LIMITED

Formerly Sree Sakthi Paper Mills Limited

CIN: L93000KL1991PLC006207

Sree Kailas, Paliam Road, Ernakulam, Kochi -16

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

Sl. No.	Particulars	CONSOLIDATED (Rs. In Lakhs)					
		3 Months Ended			Half Year Ended		Year Ended
		Unaudited 30.09.2021	Unaudited 30.06.2021	Unaudited 30.09.2020	Unaudited 30.09.2021	Unaudited 30.09.2020	Audited 31.03.2021
I	Income from Operations						
a	- Revenue from Operations	124.67	121.70	38.87	246.37	74.81	327.78
b	- Other Income	0.34	0.42	0.08	0.76	0.69	65.68
	Total Income	125.01	122.12	38.95	247.13	75.50	393.46
II	Expenses						
a	- Cost of materials consumed				-		20.04
b	- Direct Expenses			3.34	-	3.34	
c	- Employees benefit expenses	10.49	10.27	9.16	20.76	18.10	53.38
d	- Finance cost	84.82	93.72	20.78	178.54	46.49	140.75
e	- Depreciation and amortization expenses	31.03	31.53	19.85	62.56	31.92	82.10
f	- Other expenses	16.84	11.28	15.99	28.12	20.02	63.73
	Total Expenses	143.18	146.80	69.13	289.98	119.87	360.00
III	Profit before exceptional items and tax (I-II)	(18.17)	(24.68)	(30.18)	(42.85)	(44.37)	33.46
IV	Exceptional Items	-	-	(58.92)	-	(58.92)	
V	Profit before tax (III-IV)	(18.17)	(24.68)	28.74	(42.85)	14.55	33.46
VI	Tax Expenses						
a	- Current tax	-	-	-	-	-	-
b	- Tax adjustments for previous year	-	-	-	-	-	0.09
c	- Deffered tax	-	-	-	-	-	-
VII	Profit for the Period (V-VI)	(18.17)	(24.68)	28.74	(42.85)	14.55	33.37
VIII	Other comprehensive income (net of tax)	-	-	-	-	-	(5.52)
IX	Total comprehensive income for the period	(18.17)	(24.68)	28.74	(42.85)	14.55	27.85
	Net Profit/(Loss) attributable to						
	- Owners of the company	(18.17)	(24.68)	28.74	(42.85)	14.55	35.87
	- Non controlling interest	-	-	-	-	-	(2.50)
	Other Comprehensive Income attributable to						
	- Owners of the company	-	-	-	-	-	(5.52)
	- Non controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	- Owners of the company	(18.17)	(24.59)	28.74	(42.76)	14.55	30.35
	- Non controlling interest	-	(0.09)	-	(0.09)	-	(2.50)
X	Paid up Share Capital	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12	1,915.12
XI	Earning per share (Rs.10/- each)						
	- Basic	(0.09)	(0.15)	0.15	(0.22)	0.08	0.17
	- Diluted	(0.09)	(0.15)	0.15	(0.22)	0.08	0.17

- The above results have been prepared in accordance with Ind As notified under section 133 of the Companies Act 2013, read together with the Companies (Indian Accounting Standards) Rules 2015 (as amended)
- The above results of the company were reviewed by the Audit Committee on 13th November 2021 and approved by the Board of Directors at the meeting held on 13th November 2021.
- Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
- Ind AS 115 'Revenue from Contracts with Customer', mandatory for reporting periods beginning on or after April 01 2018, replace existing revenue recognition requirement. Under the modified retrospective approach there were no significant adjustments required to retained earnings at April 01 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in financial results.

For Cella Space Limited

 Date:- 13/11/2021
 Place:- Chennai

 Visakh Rajkumar
 Whole Time Director

CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN: L93000KL1991PLC006207

Sree Kailas, Paliyam Road, Ernakulam, Kochi -16

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

Particulars		Unaudited	Audited
		As at September 30, 2021	As at March 31, 2021
		(Amount in Rs. (lakhs)	(Amount in Rs. (lakhs)
I. Assets			
1 Non-current assets			
-	Property, Plant & Equipment	2,586.00	2,666.90
-	Capital work-in progress	444.55	173.19
-	Investment Property	8.53	8.53
-	Other Intangible Assets	-	-
-	Financial Assets		
	Investments	1.00	1.00
	Deposits	24.86	25.00
-	Deferred tax assets (net)		
-	Other non-current assets	87.85	-
2 Current Assets			
-	Inventories	-	-
-	Financial Assets		
	Trade receivables	14.06	32.95
	Cash and cash equivalents	164.38	5.97
-	Tax Assets (Net)		
-	Other current assets	114.95	55.15
	TOTAL	3,446.18	2,968.69
II. Equity & Liabilities			
1 Equity			
-	Equity share capital	1,915.12	1,915.12
-	Other equity	(4,387.05)	(4,344.30)
	Non Controlling Interest	8.12	8.21
2 Liabilities			
	Non-Current Liabilities		
-	Financial Liabilities		
	Borrowings	4,348.92	3,879.43
-	Provisions	17.10	17.27
-	Deferred tax liabilities (Net)	0.04	0.04
-	Other non-current liabilities	453.28	265.34
3 Current Liabilities			
-	Financial Liabilities		
	Borrowings	746.97	847.85
	Trade payables	85.98	50.36
	Other financial liabilities	168.57	209.92
-	Other Current Liabilities	89.13	99.45
-	Provisions	-	20.00
	TOTAL	3,446.18	2,968.69

For Cella Space Limited

Place: Chennai
Date: 13/11/2021Visakh Rajkumar
Whole Time Director

CELLA SPACE LIMITED

(Formerly Sree Sakthi Paper Mills Limited)

CIN : L93000KL1991PLC006207

SREE KAILAS 57/2993 /94

PALIAM ROAD ERNAKULAM KL 682016

Statement of Consolidated Cash Flow for the Half year ended September 30, 2021

(Figs in ₹ in Lakh)

In Terms of Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows (Indirect Method)

Particulars		For the half year ended September 30, 2021	For the year ended March 31, 2021
A CASH FLOW FROM OPERATING ACTIVITIES			
	Total Comprehensive Income	(42.76)	27.85
	Adjustments for :		
	Provision for Gratuity	-	1.92
	Provision for Projects written back	-	(3.25)
	Depreciation, amortisation and impairment	62.56	82.10
	Interest Income	(0.17)	(0.58)
	Finance Cost	178.54	140.75
	Operating Profit before working capital changes	198.17	248.79
	Decrease(Increase) in Trade receivable	18.89	(17.84)
	Decrease(Increase) in Deposits	0.15	(4.43)
	Decrease(Increase) in other non current assets	(39.26)	-
	Decrease(Increase) in other current assets	(35.52)	17.13
	Increase(Decrease) in Trade payable	35.62	(152.92)
	Increase(Decrease) in Provisions	(20.00)	29.02
	Increase(Decrease) in Current Liabilities	(51.67)	(47.09)
	Increase(Decrease) in Other Non Current Liabilities	187.76	100.61
	Cash from Operations	294.14	173.27
	Income Tax paid	(24.28)	(25.15)
	Cash from Operating before exceptional Items	269.86	148.12
	Exceptional Items	-	-
	Cash from Operating Activities	269.86	148.12
B CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets	(30.33)	(1,832.65)
	Capital work in progress	(271.36)	728.35
	Interest Income	0.17	0.58
	Net Cash from Investing Activities	(301.52)	(1,103.72)

C	CASH FLOW FROM FINANCING ACTIVITIES			
	Net Proceeds from			
	- Issue of shares		-	600.00
	- Borrowings		368.61	1,024.02
	Redemption of Shares			(600.00)
	Interest paid		(178.54)	(140.75)
	Net Cash from Financing Activities		190.07	883.27
D	TOTAL INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR (A+B+C)		158.41	(72.33)
	Cash and cash equivalents at the beginning of the year		5.97	78.30
	Cash and cash equivalents at the end of the year		164.38	5.97
	Components of cash and cash equivalents			
	Balance with Banks			
	In Current Accounts		54.68	1.17
	In Deposit Accounts		105.78	0.79
	Cash in Hand		3.92	4.01
	Total cash and cash equivalents		164.38	5.97

For Cella Space Limited

Place: Chennai
Date: 13.11.2021

Visakh Rajkumar
Whole Time Director



KPR & CO.

Chartered Accountants

39/181C, Anantha, Mahakavi G. Road, Karikkamuri, Kochi - 682011

Phone : 0484-2360663, 2360773

email : kprcoekm2@gmail.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF THE GROUP PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

We have reviewed the accompanying statement of unaudited financial results of M/s CELLA SPACE LIMITED ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September, 2021 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations"). This statement is the responsibility of Parent's Management and has been approved by the Board of Directors of the company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. Our review is limited primarily to inquiries to company's personnel and analytical procedures applied to the financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

The Statement includes the results of the following entities:

- a) Jalashaayi Alamparathodu Hydro Power Limited
- b) Sree Kailas Palchuram Hydro Power Ltd
- c) Sree Adi Sakthi Mukkuttathode Hydro Power Limited



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable Indian Accounting standards prescribed under section 133 of the companies Act,2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

We did not review the interim financial results of the subsidiaries included in the consolidated unaudited Financial Results, whose interim financial results reflect as given below:

Rs. (in lakhs)

Name of the Subsidiaries	Total Assets	Revenue For the Quarter ended 30 th September, 2021	Net Profit/(Loss) For the Quarter ended 30 th September, 2021
Jalashaayi Alamparathodu Hydro Power Limited	11.13	0.16	0.15
Sree Kailas Palchuram Hydro Power Ltd	10.29	0.00	(0.20)
Sree Adi Sakthi Mukkuttathode Hydro Power Limited	5.77	0.01	0.01
Total	27.19	0.17	(0.04)

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

Place: Kochi- 11

Date: 13-11-2021

UDIN No: 21232410AAAABL3424

For KPR & Co.
Chartered Accountants
Firm Regn. No. 5326S
Deepa
DEEPA PRAVESH B.Com, FCA
Partner (M. No. 212410)

