



Orchasp Limited
CIN : L72200TG1994PLC017485

02nd May 2024

The Manager,
Department of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir,

Sub: Intimation of the outcome of the Board Meeting pursuant to Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: 532271

We are herewith submitting the outcome of the Board Meeting held today i.e., Thursday the 2nd May 2024, under Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulation, 2015.

We request you to kindly take the same on record and oblige.

Thanking you.

Yours Faithfully,

For Orchasp Limited

P. Chandra Sekhar

P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212



Encl :a/a



Orchasp Limited
CIN : L72200TG1994PLC017485

02nd May 2024

The Manager
Department of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai -400 001

Dear Sir,

Sub: Outcome of the Board Meeting held on Thursday, 2nd May 2024

Ref: Scrip Code: 532271

Pursuant to Regulation 30(2) and 33 read with Part A of Schedule III of SEBI (LODR) Regulation, 2015, we hereby intimate your good selves that the Board of Directors of the Company at its Meeting held on Thursday, the 2nd May 2023 at the Registered and Corporate Office of the Company, considered and approved

- (1) The Audited Financial Results (Consolidated & Standalone) for the fourth quarter and year to date results for the period 01-04-2023 to 31-03-2024 along with the Audit Report issued by M/s PCN Associates.

Further, we are herewith enclosing Audited (Consolidated & Standalone) statement of assets and Liabilities , cashflow statements and Notes

Pursuant to Regulation 33(3) (d) of the SEBI(LODR) Regulations,2015, the Board declares that the Audit report issued by the Auditors is a **modified opinion**, hence we are enclosing a statement on the Impact of Audit Qualifications(Standalone & Consolidated)

- (2) The allotment of 2,44,29,863(Two Crores Forty Four Lakh Twenty Nine Thousand Eight Hundred and Sixty Three) Equity Shares of face Value Rs.2/- each of the company upon receipt of conversion of 12 Nos , 1% Unsecured Foreign Currency Convertible Bonds(FCCBs) of US\$ 1,00,000 each(Converted at 1 USD = INR 83.4687) based on the terms laid down in the roll over term





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sheet dated 05th July 2023, at an issue price of Rs.4.10 (Rupees Four and Paise Ten Only) , calculated based on the pricing formulae mentioned in the aforementioned roll over term sheet.

(3) Authorisation to Mr.P.Chandra Sekhar, Managing Director and Chief Financial Officer of the company to make the necessary application along with annexure(s) , certificate(s) and other document(s) with the regulators and other appropriate authorities for allotment , obtaining the listing and trading permissions of the shares allotted consequent to conversion of the said bonds and do all that is necessary for this purpose.

(4) Appointed Mr.Chandra Sekhar Pattapurathi (DIN 01647212) Managing Director and CFO as the Chairman of the company.

Time of Start of the meeting : 11.00 am

Time of End of the meeting : 01.00 pm

This is for your kind information and dissemination.

Thanking you.

Yours Faithfully,
For Orchasp Limited

P.Chandra Sekhar.

P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212



Encl: a/a



P C N & ASSOCIATES

CHARTERED ACCOUNTANTS
No. 6-3-667/4, Flat No. 202,
Sirimalle Towers, Punjagutta,
Hyderabad - 500 082. TG, INDIA.

Tel. : (91-40) 3501 1820
E-mail : pcnassociates@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Orchasp Limited

Report on the audit of the Standalone Financial Results

Qualified Opinion:

We have audited the accompanying standalone quarterly financial results of Orchasp Limited for the quarter ended 31st March 2024 and the year-to-date results for the period from 01-04-2023 TO 31-03-2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. except for the effects of matters described in the "Basis for Qualified Opinion" section of our report gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 01-04-2023 to 31-03-2024.

Basis for Qualified Opinion:

- (a) We refer to the carrying value of investments of Rs.6825 lakhs held in Wholly Owned Subsidiary at Portugal in Cybermate International, Unipessoal, LDA which has been non -operational for over three years. The Company has defaulted in

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statutory filings for the period and the Portuguese Authorities have issued a notice of cancellation of Certificate of Incorporation. We are unable to comment upon the carrying value of investments whether any provision for impairment in the value of investments is required

- (b) The Company has not paid the statutory dues for a period of more than 6 months from the date they become payable. The details are given below.

Sl. No.	Name of the Statute	Nature of amount Due	Amount (Rs.in Lakhs)
1	Income Tax Act, 1961	Tax Deducted at Source	38.68
2	Employees Provident Fund & Misc. Provisions Act, 1952	Provident Fund	18.25
3	Telangana Professional Tax 1987.	Professional Tax	0.59
4	Employees' State Insurance Act, 1948	Employees' State Insurance	0.07
5	Income Tax Act, 1961	Income Tax for AY 2009-10	643.94
6	Income Tax Act, 1961	Income Tax for AY 2011-12	66.78
7	Income Tax Act, 1961	Income Tax for AY 2012-13	392.38
8	Income Tax Act, 1961	Income Tax for AY 2013-14	383.56
9	Income Tax Act, 1961	Income Tax for AY 2013-14	118.26
10	Income Tax Act, 1961	Income Tax for AY 2014-15	224.09
11	Income Tax Act, 1961	Income Tax for AY 2019-20	142.78

- (c) The Trade Receivables are due from more than 6 months. In the absence of confirmations of Trade payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable.

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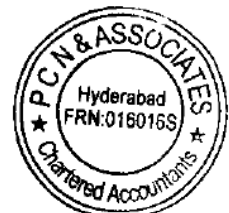
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We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results:

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate

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internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results:

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one





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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





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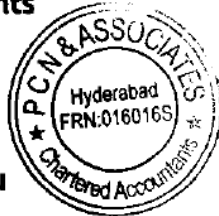
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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Financial Results include the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For P C N & Associates,
Chartered Accountants
FRN: 016016S

Sridhar Andhavarapu
Partner
Membership no:213830
UDIN: 24213830BKHNWS5223



Place: Hyderabad
Date:02.05.2024.



Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited						
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India						
Audited Standalone Financial Results for the Quarter ended 31st March 2024						
(INR-Lakhs)						
Particulars	Quarter Ended			Year Ended		
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
	Audited	Unaudited	Audited	Audited	Audited	
1	Income					
	a) Revenue From Operations	349.92	341.57	971.16	1,324.53	2,345.58
	b) Other Income	71.53	2.62	484.54	80.01	492.09
2	Total	421.45	344.19	1,455.70	1,404.54	2,837.67
3	Expenses					
	a) Cost of Services/ Sub-contract costs	0.38	-	0.57	0.38	48.54
	b) Change in inventories of finished goods , work in progress and stock in trade.		-		-	-
	c) Employee Benefit Expenses	336.36	265.34	1,605.12	1,072.82	2,459.33
	d) Other Expense	66.22	36.88	21.52	178.88	198.47
	e) Depreciation and Amortisation Expense	0.85	0.97	1.51	3.77	6.00
	f) Finance cost	16.42	16.46	18.28	66.80	77.62
4	Total	420.23	319.65	1,646.99	1,322.65	2,789.95
5	Profit Before Tax (2-4)	1.22	24.54	(191.29)	81.89	47.72
6	Tax Expenses					
	Current Tax	0.18	-3.16	-25.36	12.77	11.93
	Deferred Tax	0.29	0.29	0.26	1.17	0.74
7	Net profit for the Period	0.75	27.41	(166.19)	67.95	35.05
8	Other Comprehensive Income (After Tax)					
	a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-
9	Total Comprehensive Income (after tax)	0.75	27.41	(166.19)	67.95	35.05
10	Paid up Equity Share Capital (face value of Rs. 2 per Share)	2,996.83	2,996.83	2,259.16	2,996.83	2,259.16
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	7,811.29	7,841.01
12	Earnings Per Share (EPS)(Face Value Rs.2 each)					
	Basic EPS (Rs)	0.0004	0.02	(0.15)	0.03	0.03
	Diluted EPS (Rs)	0.0004	0.02	(0.15)	0.03	0.03





Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited 19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015 Standalone Cash Flow Statement for the year ended 31st March 2024		
	As at 31 March 2024	As at 31 March 2023
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	81.89	47.72
Adjustments for : -		
Depreciation	3.77	6.00
Interest Expense	66.80	77.61
Amortisation of Product Development Cost	-	-
Diminution in value of Investment	-	-
Impairment of Intangible Asset	-	-
Other Income	-11.74	(10.25)
Dividend Income	-	(0.04)
Bad Debts Written Off	-	-
Operating Profit before working capital changes	140.72	121.04
(Increase) / Decrease in Income Tax Liability	12.77	11.93
(Increase) / Decrease in Trade Receivables	-397.80	(2,965.99)
(Increase) / Decrease in Other Current Assets	10.64	7.28
Increase / (Decrease) in Trade Payables	134.84	2,702.68
Increase / (Decrease) in Other Current Liabilities	122.27	166.40
Increase / (Decrease) in Short Term Provisions	20.60	11.40
Cash generated from Operations	44.04	54.75
Taxes Paid	12.77	11.93
Net Cash Generated from Operating activities (A)	31.27	42.82
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	-7.04	(0.85)
Sale of Fixed Assets	-	-
Decrease in Capital Work In Progress	-	-
Other Income	11.74	10.25
Dividend Income	-	0.04
(Increase) in Current Investments	0.00	-
(Decrease) in Non Current Investments	-	-
(Decrease) in Other Non Current liabilities	-	-
Net Cash Flow from Investing Activities (B)	4.70	9.44
C. Cash Flow from Financing Activities :		
Issue of Share Capital	640.00	-
Increase in other Equity	-	-
Increase in Short Term Borrowings	-582.52	37.54
Interest Paid	-66.80	(77.62)
Increase in Long Term liabilities	-	-
Net Cash from Financing Activities (C)	-9.32	(40.07)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	26.65	12.19
Cash & Cash Equivalents at the beginning of the year	19.63	7.44
Cash & Cash Equivalents at the end of the year	46.28	19.63
Notes		
1. The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS)		
2. The accompanying notes are an integral part of the financial statements.		
3. Previous year figures have been regrouped /reclassified to conform to current year classification.		
4. Cash and Cash Equivalents Comprise		
	As at 31 March 2024	As at 31 March 2023
Cash on hand	2.07	4.49
Balances with Banks on Current and Deposit Accounts	44.28	15.15
Total	46.35	19.63



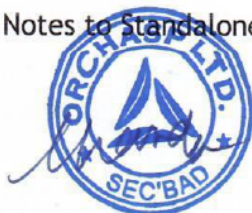


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1. The Audited Financial Results (Standalone) of the company for the fourth quarter and year to date results for the period 01-04-2023 to 31-03-2024 have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules 2015, as amended.
2. The above standalone results were reviewed by the audit committee and taken on record by the Board of Directors of the company at its meeting held on Thursday the 02nd May 2024. The Statutory Auditors of the Company have carried out the Audit of these standalone final results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
3. In accordance with the requirement of IND AS-108 on segment reporting, the company has determined its business segment as computer programming consultancy, and related services. There are no other primary reportable segments, and secondary reportable segments.
4. The figures of the fourth quarter are the balancing figures between audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.
5. The statutory auditors have expressed a qualified opinion on the financial statements of the company pertaining to
 - a. Investment in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal , LDAWe clarify that the Portuguese authority has issued a notice of cancellation of the Certificate of Incorporation of the WOS due to non-filing of statutory information. We are considering transferring the investment to another subsidiary and rectifying the non-compliance. We have been informed that we can remit the Statutory due and then transfer the investment to another

Notes to Standalone Audited Results 2023-24





Orchasp Limited

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subsidiary We are working on clearing the statutory due in the ensuing period and are likely to report improved situation in the next quarter.

b. Non- payment of statutory dues for the period ending March 31, 2024.

We clarify that we have reconciled our dues pertaining to Employees Provident Fund . We shall remit the dues in the present quarter and regularize

c. Non-Receipt of trade receivables and payables due for more than 6 months.

We are of the opinion that the delays have been caused due to adverse conditions prevailing in the business and financial markets. We have extended our timelines by another six months for realizing of debtors due to adverse market conditions.

6. EPS is not annualised.

7. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

By the order of the Board
For Orchasp Limited

P. Chandra Sekhar

Date : 02nd May 2024
Place : Hyderabad



P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212



Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited				
Statement of Assets and Liabilities for the period ended 31st March 2024				
Particulars	Standalone		Consolidated	
	As At 31 March,24	As At 31 March,23	As At 31 March,24	As At 31 March,23
	INR-Lakhs	INR-Lakhs	INR-Lakhs	INR-Lakhs
I. Assets :				
1. Non Current Assets:				
a) Property, Plant and Equipment	7.72	4.45	7.72	4.45
b) Capital Work in Progress				
c) Intangible Assets	1.41	1.41	1.41	1.41
d) Financial Assets				
i) Non Current Investments	6,827.18	6827.18	6825.00	6,825.00
ii) Other financial assets				
e) Deferred Tax Asset (net)	6.63	7.80		7.80
f) Other Non Current Assets			6.62906	
Total Non-Current Assets	6,842.93	6,840.83	6,840.76	6,838.66
2. Current Assets:				
a) Financial Assets				
i) Investments	0.77	0.77	0.77	0.77
ii) Trade Receivables	10,755.89	10358.08	10755.89	10358.08
iii) Cash and Cash Equivalents	46.29	19.63	46.29	19.63
iv) Loans				
v) Other Financial Assets	5.04	8.03	5.04	8.03
b) Other Current Assets	270.58	278.22	272.76	280.40
Total Current Assets	11,078.56	10,664.74	11,080.74	10,666.92
Total Assets	17,921.50	17,505.57	17,921.50	17,505.57
II. Equity and Liabilities:				
1. Equity				
a) Equity Share Capital	2,996.83	2259.16	2996.83	2259.16
b) Other Equity	7,811.29	7841.01	7811.29	7841.02
Total Equity	10,808.12	10,100.17	10,808.12	10,100.18
2. Liabilities				
1. Non Current Liabilities:				
a) Financial Liabilities				
i) Other Financial Liabilities		-		-
b) Other Non Current Liabilities				
c) Deferred Tax Liabilities (Net)				
Total Non-Current Liabilities		-		-
2. Current Liabilities:				
a) Financial Liabilities				
i) Trade Payables	4,207.91	4073.07	4207.91	4073.06
ii) Other Financial Liabilities	1,514.89	2097.41	1514.89	2097.41
b) Other Current Liabilities	958.84	836.57	958.84	836.57
c) Provisions	176.83	156.23	176.83	156.23
d) Income Tax Liability (Net)	254.90	242.13	254.90	242.13
Total Current Liabilities	7,113.38	7,405.40	7,113.38	7,405.39
Total Equity & Liabilities	17,921.50	17,505.57	17,921.50	17,505.57





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Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2024
For Standalone Audited Financial Results
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

S. No.	Particulars	Audited Figures (asreported before Adjusting for qualifications) (Rs. in million)	Adjusted Figures (audited figures after Adjusting for qualifications) (Rs. in million)
1.	Turnover / Total income	140.45	NIL
2.	Total Expenditure	132.26	NIL
3.	Net Profit/(Loss)	8.18	NIL
4.	Earnings Per Share	0.03	NIL
5.	Total Assets	1792.14	NIL
6.	Total Liabilities	1792.14	NIL
7.	Net Worth	1080.8	NIL
8.	Any other financial item(s)	NIL	NIL

II. Audit Qualification :

(a) Investment in Wholly Owned Subsidiary in Portugal

S/ No.	Particulars	Remarks
a.	Details of Audit Qualification:	We refer to the carrying value of investments of Rs 6825 lakhs held in Wholly Owned Subsidiary at Portugal in Cybermate International, Unipessoal, LDA which has been non-operational for over two years. The Company has defaulted in statutory filings for the period and the Portuguese Authorities have issued a notice of cancellation of Certificate of Incorporation. We are unable to comment upon the carrying value of investments whether any provision for impairment in the value of investments is required as on 31.03.2024.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Second time
d.	For Audit Qualification(s) where the Impact is quantified by the auditor, Management's Views:	Rs.6825 Lakhs



Orchasp Limited

CIN : L73200TG1994PLC017485
(b) Statutory Dues

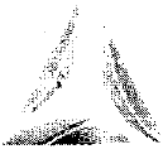
ORCHASP

Sl No.	Particulars	Remarks														
a.	Details of Audit Qualification:	The Company has not paid the statutory dues for a period more than six months from the date they became payable. These Statutory dues include <table border="1"> <thead> <tr> <th>Name of the Authority</th> <th>Rs in Lakhs</th> </tr> </thead> <tbody> <tr> <td>Income Tax Act</td> <td>1971.83</td> </tr> <tr> <td>Income Tax _Tax Deducted at Sou</td> <td>38.68</td> </tr> <tr> <td>Employee Provident Fund</td> <td>18.25</td> </tr> <tr> <td>Employee State Insurance</td> <td>0.07</td> </tr> <tr> <td>Telangana Profession Tax</td> <td>0.59</td> </tr> <tr> <td>Total</td> <td>2029.42</td> </tr> </tbody> </table>	Name of the Authority	Rs in Lakhs	Income Tax Act	1971.83	Income Tax _Tax Deducted at Sou	38.68	Employee Provident Fund	18.25	Employee State Insurance	0.07	Telangana Profession Tax	0.59	Total	2029.42
Name of the Authority	Rs in Lakhs															
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Total	2029.42															
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion														
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Second time														
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.2029.42 Lakhs														

(c) Trade Receivables/Trade Payables/Advances/Loans

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	The Trade Receivables are due for more than six months. In the absence of confirmations of Trade Payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Second time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Quantified





Orchasp Limited
CIN : L72200TG1994PLC017485

ORCHASP No.	Particulars	Remarks
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In our view, substantial amount of the trade receivables are recoverable. As regards Trade Payables, some of the amounts are subject to reconciliation. Advances/Loans are subject to reconciliation.
	(ii) If management is unable to estimate the impact, reasons for the same:	We will be able to quantify the impact once we receive balance confirmation from the parties in due course.
	(iii) Auditors' Comments on (i) or (ii) above:	As the balance confirmations were not received from the parties, we are unable to comment as mentioned in the standalone auditor's report.

For Orchasp Limited

P. Chandra Sekhar
P. Chandra Sekhar
Managing Director
DIN:01647212

P. Chandra Sekhar
P. Chandra Sekhar
Chief Executive Officer

V.S. Roop Kumar
V.S. Roop Kumar
Chairman of Audit Committee
DIN:05317482



For P C N & Associates,
Chartered Accountants
Firm Regn No. 016016S

Sridhar
Sridhar Andhavarapu
Partner
membership no:213830





PCN & ASSOCIATES

CHARTERED ACCOUNTANTS

No. 6-3-667/4, Flat No. 202,
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Tel. : (91-40) 3501 1820
E-mail : pcnassociates@yahoo.com

INDEPENDENT AUDITOR'S REPORT

To
**The Board of Directors of
Orchasp Limited**

Report on the audit of the Consolidated Financial Results

Qualified Opinion:

We have audited the accompanying Statement of Consolidated Financial Results of Orchasp Limited ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st March 2024 and for the period from 01-04-2023 to 31-03-2024 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of the management on separate financial statements/ financial information of subsidiary, the aforesaid consolidated financial results:

- a. includes the results of the following subsidiaries
 - i. Cybermate Infotek Limited Inc, USA
 - ii. Cybermate International, Unipessoal, LDA.
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. except for the effects of matters described in the "Basis for Qualified Opinion" section of our report gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other

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financial information of the Group for the quarter ended 31st March 2024 and
for the period from 01-04-2023 to 31-03-2024

Basis for Qualified Opinion:

- (a) We refer to the carrying value of investments of Rs.6825 lakhs held in Wholly Owned Subsidiary at Portugal in Cybermate International, Unipessoal, LDA which has been non -operational for over three years. The Company has defaulted in statutory filings for the period and the Portuguese Authorities have issued a notice of cancellation of Certificate of Incorporation. We are unable to comment upon the carrying value of investments whether any provision for impairment in the value of investments is required
- (b) The Company has not paid the statutory dues for a period of more than 6 months from the date they become payable. The details are given below.

Sl. No.	Name of the Statute	Nature of amount Due	Amount (Rs.in Lakhs)
1	Income Tax Act, 1961	Tax Deducted at Source	38.68
2	Employees Provident Fund & Misc. Provisions Act, 1952	Provident Fund	18.25
3	Telangana Professional Tax 1987.	Professional Tax	0.59
4	Employees' State Insurance Act, 1948	Employees' State Insurance	0.07
5	Income Tax Act, 1961	Income Tax for AY 2009-10	643.94
6	Income Tax Act, 1961	Income Tax for AY 2011-12	66.78
7	Income Tax Act, 1961	Income Tax for AY 2012-13	392.38
8	Income Tax Act, 1961	Income Tax for AY 2013-14	383.56
9	Income Tax Act, 1961	Income Tax for AY 2013-14	118.26
10	Income Tax Act, 1961	Income Tax for AY 2014-15	224.09
11	Income Tax Act, 1961	Income Tax for AY 2019-20	142.78

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- (c) The Trade Receivables are due from more than 6 months. In the absence of confirmations of Trade payables, Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and Management reports in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion. Our Opinion is not modified in respect of these matters

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in





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the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered





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material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our

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auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

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

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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CHARTERED ACCOUNTANTS
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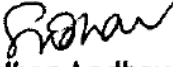
Tel. : (91-40) 3501 1820
E-mail : pcnassociates@yahoo.com

Other Matters

We did not audit the financial statements / financial information of 2 subsidiaries included in the consolidated financial results, whose Financial Statements / Financial information reflect Group's share of total assets of Rs. Nil as at 31st March 2024, Group's share of total revenue of Rs. Nil and Rs. Nil and Group's share of total net profit/(loss) after tax of Rs. Nil and Rs. Nil and Total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended 31st March 2024 and for the period from 01-04-2023 to 31-03-2024 respectively, as considered in the consolidated financial results, in respect of the subsidiaries whose financial statements / financial information have not been audited by us. The financial statements/ financial information are unaudited and have been furnished by the management and our opinion in so far it relates to the amounts and disclosures included in respect of the two subsidiaries, is based solely on the report of the management and procedures performed by us. Our report on the statement is not modified in respect of this Matter and is solely based on the management.

These financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For P C N & Associates,
Chartered Accountants
FRN: 016016S**


**Sridhar Andhavarapu
Partner
Membership no: 213830
UDIN: 24213830BKHNWT5337**



**Place: Hyderabad
Date: 02.05.2024**



Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited						
19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015. TG.India						
Audited Consolidated Financial Results for the Quarter ended 31st March 2024						
(INR-Lakhs)						
Particulars	Quarter Ended			Year Ended		
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	
	Audited	Unaudited	Audited	Audited	Audited	
1	Income					
	a) Revenue From Operations	349.92	341.57	971.16	1,324.53	2,345.58
	b) Other Income	71.53	2.62	484.54	80.01	492.09
2	Total	421.45	344.19	1,455.70	1,404.54	2,837.67
3	Expenses					
	a) Cost of Services/ Sub-contract costs	0.38	-	0.57	0.38	48.54
	b) Change in inventories of finished goods , work in progress and stock in trade.		-		-	-
	c) Employee Benefit Expenses	336.36	265.34	1,605.12	1,072.82	2,459.33
	d) Other Expense	66.22	36.88	21.52	178.88	198.47
	e) Depreciation and Amortisation Expense	0.85	0.97	1.51	3.77	6.00
	f) Finance cost	16.42	16.46	18.28	66.80	77.62
4	Total	420.23	319.65	1,646.99	1,322.65	2,789.95
5	Profit Before Tax (2-4)	1.22	24.54	(191.29)	81.89	47.72
6	Tax Expenses					
	Current Tax	0.18	-3.16	-25.36	12.77	11.93
	Deferred Tax	0.29	0.29	0.26	1.17	0.74
7	Net profit for the Period	0.75	27.41	(166.19)	67.95	35.05
8	Other Comprehensive Income (After Tax)					
	a) Items that will not be Reclassified to profit or loss.	-	-	-	-	-
	b) Items that will be Reclassified to profit or loss.	-	-	-	-	-
9	Total Comprehensive Income (after tax)	0.75	27.41	(166.19)	67.95	35.05
10	Paid up Equity Share Capital (face value of Rs. 2 per Share)	2,996.83	2,996.83	2,259.16	2,996.83	2,259.16
11	Other Equity i.e., Reserve (excluding Revaluation Reserve)	-	-	-	7,811.29	7,841.01
12	Earnings Per Share (EPS)(Face Value Rs.2 each)					
	Basic EPS (Rs)	0.0004	0.02	(0.15)	0.03	0.03
	Diluted EPS (Rs)	0.0004	0.02	(0.15)	0.03	0.03





Orchasp Limited

CIN : L72200TG1994PLC017485

Orchasp Limited 19 & 20, Moti Valley, Trimulgherry, Secunderabad. 500015 Consolidated Cash Flow Statement for the year ended 31st March 2024		
	As at 31 March 2024	As at 31 March 2023
	INR-Lakhs	INR-Lakhs
A. Cash Flow from Operating Activities:		
Profit before taxation	81.89	47.72
Adjustments for : -		
Depreciation	3.77	6.00
Interest Expense	66.80	77.61
Amortisation of Product Development Cost	-	-
Diminution in value of investment	-	-
Impairment of Intangible Asset	-	-
Other Income	-11.74	(10.25)
Dividend Income	-	(0.04)
Bad Debts Written Off	-	-
Operating Profit before working capital changes	140.72	121.04
(Increase) / Decrease in Income Tax Liability	12.77	11.93
(Increase) / Decrease in Trade Receivables	-397.80	(2,965.99)
(Increase) / Decrease in Other Current Assets	10.64	7.28
Increase / (Decrease) in Trade Payables	134.84	2,702.68
Increase / (Decrease) in Other Current Liabilities	122.27	166.40
Increase / (Decrease) in Short Term Provisions	20.60	11.40
Cash generated from Operations	44.04	54.75
Taxes Paid	12.77	11.93
Net Cash Generated from Operating activities (A)	31.27	42.82
B. Cash Flow from Investing Activities :		
Purchase of tangible assets/intangible assets (net) including transfer from CWIP	-7.04	(0.85)
Sale of Fixed Assets	-	-
Decrease in Capital Work in Progress	-	-
Other Income	11.74	10.25
Dividend Income	-	0.04
(Increase) in Current Investments	0.00	-
(Decrease) in Non Current Investments	-	-
(Decrease) in Other Non Current liabilities	-	-
Net Cash Flow from Investing Activities (B)	4.70	9.44
C. Cash Flow from Financing Activities :		
Issue of Share Capital	640.00	-
Increase in other Equity	-	-
Increase in Short Term Borrowings	-582.52	37.54
Interest Paid	-66.80	(77.62)
Increase in Long Term liabilities	-	-
Net Cash from Financing Activities (C)	-9.32	(40.07)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	26.65	12.19
Cash & Cash Equivalents at the beginning of the year	19.63	7.44
Cash & Cash Equivalents at the end of the year	46.28	19.63
Notes		
1. The Cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS		
2. The accompanying notes are an integral part of the financial statements.		
3. Previous year figures have been regrouped /reclassified to conform to current year classification.		
4. Cash and Cash Equivalents Comprise		
	As at 31 March 2024	As at 31 March 2023
Cash on hand	2.07	4.49
Balances with Banks on Current and Deposit Accounts	44.21	15.15
Total	46.28	19.63





Orchasp Limited

CIN : L72200TG1994PLC017485

Notes:

1. The Audited Financial Results (Consolidated) of the company for the fourth quarter and year to date results for the period 01-04-2023 to 31-03-2024 have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act 2013, read with Companies (Indian Accounting Standards) Rules 2015, as amended.
2. The above consolidated results were reviewed by the audit committee and taken on record by the board of Directors of the company at its meeting held on Thursday the 02nd May 2024. The Statutory Auditors of the Company have carried out the Audit of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
3. In accordance with the requirement of IND AS-108 on segment reporting, the company has determined its business segment as computer programming consultancy, and related services. There are no other primary reportable segments, and secondary reportable segments.
4. The figures of the fourth quarter are the balancing figures between audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter were only reviewed and not subjected to audit.
5. The statutory auditors have expressed a qualified opinion on the financial statements of the company pertaining to
 - a. Investment in Wholly Owned Subsidiary at Portugal viz Cybermate International, Unipessoal , LDAWe clarify that the Portuguese authority has issued a notice of cancellation of the Certificate of Incorporation of the WOS due to non-filing of statutory information. We are considering transferring the investment to another subsidiary and rectifying the non-compliance. We have been informed that we can remit the Statutory due and then transfer the investment to another





Orchasp Limited

CIN : L72200TG1994PLC017485

subsidiary We are working on clearing the statutory due in the ensuing period and are likely to report improved situation in the next quarter.

b. Non- payment of statutory dues for the period ending March 31, 2024.

We clarify that we have reconciled our dues pertaining to Employees Provident Fund . We shall remit the dues in the present quarter and regularize

c. Non-Receipt of trade receivables and payables due for more than 6 months.

We are of the opinion that the delays have been caused due to adverse conditions prevailing in the business and financial markets. We have extended our timelines by another six months for realizing of debtors due to adverse market conditions.

6. Consolidated Financial Results

(a) There are no operations in the Subsidiary Cybermate Infotek Limited Inc, USA, and hence, no statement of Profit & Loss is prepared for period ended 31st March 2024.

(b) There are no operations in the Subsidiary Cybermate International Unipessoal, LDA, Portugal, and hence, no statement of Profit & Loss is prepared for period ended 31st March 2024.

7. EPS is not annualised.

8. The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

By the order of the Board
For Orchasp Limited



Date : 02nd May 2024
Place : Hyderabad

P. Chandra Sekhar
P. Chandra Sekhar
Managing Director & CFO
DIN: 01647212



Orchasp Limited
CIN : L72200TG1994PLC017485

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024
For Consolidated Audited Financial Results
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.

S. No.	Particulars	Audited Figures (as reported before Adjusting for qualifications) (Rs. in million)	Adjusted Figures (audited figures after Adjusting for qualifications) (Rs. in million)
1.	Turnover / Total income	140.45	NIL
2.	Total Expenditure	132.26	NIL
3.	Net Profit/(Loss)	8.18	NIL
4.	Earnings Per Share	0.03	NIL
5.	Total Assets	1792.14	NIL
6.	Total Liabilities	1792.14	NIL
7.	Net Worth	1080.8	NIL
8.	Any other financial item(s)	NIL	NIL

II. Audit Qualification

(a) Investment in Wholly Owned Subsidiary in Portugal

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	We refer to the carrying value of investments of Rs 6825 lakhs held in Wholly Owned Subsidiary at Portugal in Cybermate International, Unipessoal, LDA which has been non-operational for over two years. The Company has defaulted in statutory filings for the period and the Portuguese Authorities have issued a notice of cancellation of Certificate of Incorporation. We are unable to comment upon the carrying value of investments whether any provision for impairment in the value of investments is required as on 31.03.2024.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	First time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.6825 Lakhs





Orchasp Limited

CIN : L72200TG1994PLC017485

(b) Statutory Dues

Sl No.	Particulars	Remarks														
a.	Details of Audit Qualification:	<p>The Company has not paid the statutory dues for a period more than six months from the date they became payable.</p> <p>These Statutory dues include</p> <table border="1"> <thead> <tr> <th>Name of the Authority</th> <th>Rs in Lakhs</th> </tr> </thead> <tbody> <tr> <td>Income Tax Act</td> <td>1971.83</td> </tr> <tr> <td>Income Tax _ Tax Deducted at Sou</td> <td>38.68</td> </tr> <tr> <td>Employee Provident Fund</td> <td>18.25</td> </tr> <tr> <td>Employee State Insurance</td> <td>0.07</td> </tr> <tr> <td>Telangana Profession Tax</td> <td>0.59</td> </tr> <tr> <td>Total</td> <td>2029.42</td> </tr> </tbody> </table>	Name of the Authority	Rs in Lakhs	Income Tax Act	1971.83	Income Tax _ Tax Deducted at Sou	38.68	Employee Provident Fund	18.25	Employee State Insurance	0.07	Telangana Profession Tax	0.59	Total	2029.42
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c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Second time														
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Rs.2029.42 Lakhs														

(c) Trade Receivables/Trade Payables/Advances/Loans

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	The Trade Receivables are due for more than six months. In the absence of confirmations of Trade Payables ,Trade Receivables and various advances/loans, we are unable to comment on the extent to which such balances are payable/recoverable.
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion
c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Second time
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	Not Quantified





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Sl No.	Particulars	Remarks
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	In our view, substantial amount of the trade receivables are recoverable. As regards Trade Payables, some of the amounts are subject to reconciliation. Advances/Loans are subject to reconciliation.
	(ii) If management is unable to estimate the impact, reasons for the same:	We will be able to quantify the impact once we receive balance confirmation from the parties in due course.
	(iii) Auditors' Comments on (i) or (ii) above:	NIL

For Orchasp Limited

P. Chandra Sekhar

P. Chandra Sekhar
Managing Director
DIN:01647212

P. Chandra Sekhar

P. Chandra Sekhar
Chief Financial Officer

V.S. Roop Kumar

V.S. Roop Kumar
Chairman of Audit Committee
DIN:05317482



For P C N & Associates,
Chartered Accountants
Firm Regn No. 0160165

Sridhar

Sridhar Andhavarapu
Partner
Membership no:213830

