AUDITED ACCOUNTS

2024-2025

Suratwwala Natural Energy Resource Private Limited

(Formerly Known As Suratwwala Natural Engergy Resource LLP)

4/38, Sumangal Sahakar Colony, Karve Road, Erandwane,
Pune, Maharashtra, 411004

CIN: U35105PN2024PTC236861 **Mail ID:** accounts@suratwwala.co.in

S.S.P.M. & Company LLP
Chartered Accountants
1082, Shukrawar Peth, Sathe Colony, Pune – 411002
Tel: +91-20-24470475

INDEPENDENT AUDITORS' REPORT

To
Board of Partners,
SURATWWALA NATURAL ENERGY RESOURCE PRIVATE LIMITED
(formerly known as Suratwwala Natural Energy Resource LLP)

Report on the audit of the annual financial results

Opinion

1. We have audited the annual financial result of **SURATWWALA NATURAL ENERGY RESOURCE PRIVATE LIMITED** (Formerly known as Suratwwala Natural Energy Resource LLP) (hereinafter referred to as "the Company") for the Quarter and year ended March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulations).

2. In our opinion and to the best of our information and according to the explanations furnished to us, the said financial results for the Quarter and year ended March 31, 2025:

   a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting and other accounting principles generally accepted in India, of the net profit and other financial information for the quarter and year ended March 31, 2025.

Basis for opinion

3. We conducted our audit in accordance with the standards of auditing (SA's) 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 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 Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Institute of Chartered Accountants of India code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

S.S.P.M. & Company LLP
FRN-121466W/W100735
Chartered Accountants

Management's responsibility for the financial result

4. The Company's management and board of directors are responsible for the matters stated in section 134 (5) of the Act, with respect to the preparation and presentation of these financial results that give a true and fair view of the net profit / loss and other financial information of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

   In preparing the financial results, Management and the Board of Directors is 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 Board of Director 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 financial results

5. Our objectives are to obtain reasonable assurance about whether the 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 financial results.

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

   - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of

S.S.P.M. & Company LLP FRN-121466W/W100735 Chartered Accountants the Act, we are also responsible for expressing our opinion through a separate report on the complete the set of financial statements on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the Management and Board of Director 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results of the Company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the financial results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

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

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

S.S.P.M. & Company LLP FRN-121466W/W100735 Chartered Accountants

Other Matters

6. The Financial results include the results for the quarter ended March 31, 2025 and 31 March 2024, are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of third quarter of the respective financial years. The figures up to the end of the third quarter were only reviewed and not subject to audit.

7. We draw attention to the fact that Suratwwala Natural Energy Resource LLP, the Limited Liability Partnership (LLP), has been converted into a Private Limited Company under the provisions of the Companies Act, 2013 and applicable provisions of the LLP Act, 2008, with effect from December 19, 2024. The financial statements for the year ended 31 March, 2025 have been prepared considering the entity as an LLP for the period prior to the conversion. Our opinion is not modified in respect of this matter.

For S.S.P.M. & Company LLP,
Chartered Accountants
Firm Registration Number: 121466W/W100735

S.S.P.M. & Company LLP * Chartered Accountants FRN-121466W/W100735

Nadeem Virani
Partner
Membership Number 176397

Place: Pune
Date: 23 May, 2025
UDIN: 25176397BMMHVD3555

Suratwwala Natural Energy Resource Pvt. Ltd.
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
4/38, Sumangal, Sahakar Colony, Behind SBI Bank, Karve Road, Pune-411 004
CIN: U35105PN2024PTC236861

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(All amounts are in Rupees, unless otherwise stated)

Particulars	Notes	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
I. Assets					
(1) Non-current assets					
(a) Property, plant and equipment	3	42,18,139	42,18,139	34,17,689	34,80,013
(b) Capital work in progress	4	5,74,31,591	5,74,31,591	1,13,27,728	66,23,495
(d) Deferred tax assets (net)	20	-	-	-	1,70,662
Total Non-current assets		**6,16,49,730**	**6,16,49,730**	**1,47,45,417**	**1,02,74,170**
(2) Current assets					
(a) Inventories	4	5,81,915	5,81,915	20,86,260	-
(b) Financial assets					
(i) Investments		-	-	-	-
(ii) Trade receivables	5	2,42,11,433	2,42,11,433	3,51,43,802	1,04,82,341
(iii) Cash and cash equivalents	6	97,756	97,756	6,92,166	3,71,282
(iv) Other financial assets	7	19,06,720	19,06,720	-	2,28,06,875
(c) Current tax assets (net)	20	3,39,321	3,39,321	44,897	40,756
(d) Other current assets	7	-	-	3,41,81,291	27,21,912
Total current assets		**2,71,37,145**	**2,71,37,145**	**7,21,48,416**	**3,64,23,167**
Total assets		**8,87,86,875**	**8,87,86,875**	**8,68,93,833**	**4,66,97,337**
Equity and liabilities					
II. Equity					
(a) Equity share capital	8	9,00,000	9,00,000	1,00,000	1,00,000
(b) Other equity :					
Reserves and surplus	9	29,62,776	29,62,776	23,24,858	-
Total equity		**38,62,776**	**38,62,776**	**24,24,858**	**1,00,000**
Liabilities					
(1) Non-current liabilities					
(a) Financial liabilities					
Total non-current liabilities		-	-	-	-
(2) Current liabilities					
(a) Financial liabilities					
(i) Borrowings	10	6,51,64,875	6,51,64,875	7,33,89,480	4,23,15,932
(iii) Trade payables	11				
- Total outstanding dues of micro and small enterprises		58,42,389	58,42,389	-	-
- Total outstanding dues of creditors other than micro and small enterprises		1,16,846	1,16,846	5,91,552	-
(iv) Other financial liabilities	12	39,56,981	39,56,981	1,00,000	2,00,000
(b) Other current liabilities	13	14,19,308	14,19,308	4,00,413	3,925
(c) Provisions	14	79,60,685	79,60,685	92,03,748	40,77,480
(d) Deferred tax Liabilities (net)		4,63,014	4,63,014	7,83,784	-
(e) Income tax liabilities (net)	20				
Total current liabilities		**8,49,24,099**	**8,49,24,099**	**8,44,68,976**	**4,65,97,337**
Total liabilities		**8,49,24,099**	**8,49,24,099**	**8,44,68,976**	**4,65,97,337**
Total equity and liabilities		**8,87,86,875**	**8,87,86,875**	**8,68,93,833**	**4,66,97,337**
Significant Accounting policies	2	-	-	-	-
Notes to the financial statements	3 to 22				

For S.S.P.M. & Company LLP
Chartered Accountants
Firm Registration No. : 121466W/W100735

Nadeem Virani
Partner
Membership No. 176397

Place: Pune
Date:
UDIN:

For Suratwwala Natural Energy Resource Private Limited
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
CIN: U35105PN2024PTC236861

Jatin Suratwala
Director
DIN: 01980329

Manoj Suratwala
Director
DIN: 01980434

Suratwwala Natural Energy Resource Pvt. Ltd. PUNE

Suratwwala Natural Energy Resource Pvt. Ltd.
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
4/38, Sumangal, Sahakar Colony, Behind SBI Bank, Karve Road, Pune-411 004
CIN: U35105PN2024PTC236861

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(All amounts are in Rupees, unless otherwise stated)

Particulars	Notes	Year ended March 31, 2025	Quarter ended March 31, 2025	Quarter ended December 31, 2024	As at December 19, 2024
Income					
(a) Revenue from operations	15	2,35,92,495	21,04,065	2,14,88,430	-
(b) Other income (net)	16	25,00,000	25,00,000	-	-
Total income		**2,60,92,495**	**46,04,065**	**2,14,88,430**	-
Expenses					
(a) Cost of Goods Sold	17	2,09,23,946	39,77,282	1,69,46,664	-
(b) Depreciation, amortisation and impairment expenses	18	2,89,119	2,26,796	62,324	-
(c) Other expenses	19	1,92,306	1,62,256	30,050	-
Total expenses		**2,14,05,371**	**43,66,333**	**1,70,39,037**	-
Profit/(Loss) before tax		**46,87,124**	**2,37,731**	**44,49,392**	-
Tax expense					
(a) Current tax	20	10,90,671	(79,417)	11,70,088	
(b) Deferred tax		6,33,676	(3,20,770)	9,54,446	
(c) Tax expenses related to earlier years			-		
Total tax expense		**17,24,347**	**(4,00,187)**	**21,24,534**	-
Profit for the year		**29,62,776**	**6,37,918**	**23,24,858**	-
Other comprehensive income/(loss)					
(a) Items that will not be reclassified to profit or loss					
- Remeasurements of defined employee benefit plans					
- Remeasurements of Investment in Mutual Funds					
(b) Income tax relating to items that will not be reclassified to	24	-	-	-	-
- Remeasurements of defined employee benefit plans					-
Other comprehensive income/(loss) for the year, net of tax		-	-	-	-
Total comprehensive income/(loss) for the year		**29,62,776**	**6,37,918**	**23,24,858**	-
Earnings per share - [Face value INR 1.00 each]					
- Basic		32.92	7.09	232.49	-
- Diluted		163.60	35.23	232.49	-

Significant Accounting policies — 2
Notes to the financial statements — 3 to 22

For S.S.P.M. & Company LLP
Chartered Accountants
Firm Registration No. : 121466W/W100735

Nadeem Virani
Partner
Membership No. 176397

Place: Pune
Date:
UDIN:

Suratwwala Natural Energy Resource Pvt. Ltd. PUNE

For Suratwwala Natural Energy Resource Private Limited
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CIN: U35105PN2024PTC236861

STATEMENT OF AUDITED STANDALONE CASH FLOW FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(All amounts are in Rupees, unless otherwise stated)

Particulars	Year ended March 31, 2025	Quarter ended March 31, 2025	Quarter ended December 31, 2024	As at December 19, 2024
Cash flow from operating activities				
Profit before tax	46,87,124	2,37,731	44,49,392	-
Adjustments for:				
Depreciation, amortisation and impairment expense	2,89,119	2,26,796	62,324	-
Other Adjustments - Adjustment for reserves transfer			-	-
Operating profit before working capital changes	**49,76,243**	**4,64,527**	**45,11,716**	**-**
Change in assets and liabilities				
(Increase)/decrease in trade receivables and Unbilled revenues	(1,37,29,092)	1,09,32,368	(2,46,61,460)	
(Increase)/decrease in inventories	(5,81,915)	15,04,345	(20,86,260)	
(Increase)/decrease in other current financial assets	2,09,00,155	-	2,28,06,875	
(Increase)/decrease in other assets	27,21,912	3,41,81,291	(3,20,75,103)	
(Increase)/decrease in other financial assets				
(Increase)/decrease in Inventories				
Increase/(decrease) in trade payables	59,59,235	53,67,683	5,91,552	
Increase/(decrease) in Other Current financial liabilities	37,56,981	37,56,981	(1,00,000)	
Increase/(decrease) in Other current liabilities	14,15,383	10,18,896	10,12,212	
Increase/(decrease) in Provisions	38,83,205	(12,43,063)	51,26,268	
Increase/(decrease) in Other Equity				
Cash generated from operations	**2,43,25,865**	**5,55,18,501**	**(2,93,85,917)**	**-**
Income taxes paid (net of refunds)	(23,15,263)	4,26,533	(11,74,229)	
Net cash inflow from operating activities	**2,69,86,844**	**5,64,09,561**	**(2,60,48,430)**	**-**
Cash flow from investing activities				
Purchases of PPE and addition of CWIP	(5,18,35,342)	(4,71,31,108)	(47,04,233)	
Net cash generated from/(used in) investing activities	**(5,18,35,342)**	**(4,71,31,108)**	**(47,04,233)**	**-**
Cash flow from financing activities				
Proceeds from issue of equity shares	8,00,000	8,00,000	-	
Payment of lease liabilities	-		-	
Proceeds/(Repayment) from Short-term borrowings	2,28,48,943	(82,24,605)	3,10,73,548	
Net cash used in financing activities	**2,36,48,943**	**(74,24,605)**	**3,10,73,548**	**-**
Net increase/(decrease) in cash and cash equivalents	**(11,99,555)**	**18,53,847**	**3,20,885**	**-**
Cash and cash equivalents at the beginning of the year	**3,71,282**	**6,92,166**	**3,71,282**	**-**
Cash and cash equivalents at the end of the period	**(8,28,272)**	**25,46,014**	**6,92,166**	**3,71,282**

1. Cash and cash equivalents include

Cash on hand	37,017	37,017	78,420	86,935
Balances with Banks:				
- In current accounts	60,739	60,739	6,13,746	2,84,347
Deposits having original maturity of less than three months	-	-	-	-
Total	**97,756**	**97,756**	**6,92,166**	**3,71,282**

As per our report attached of even date

For S.S.P.M. & Company LLP
Chartered Accountants
Firm Registration No. : 121466W/W100735

Nadeem Virani
Partner
Membership No. 176397

Place: Pune
Date:
UDIN:

For Suratwwala Natural Energy Resource Private Limited
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
CIN: U35105PN2024PTC236861

Jatin Suratwala
Director
DIN: 01980329

Manoj Suratwala
Whole Time Director
DIN: 01980434

Suratwwala Natural Energy Resource Pvt. Ltd.

(Formerly Known As Suratwwala Natural Engergy Resource LLP)

Notes to the statement of audited Financial as at and for the Quarter and Year ended March 31, 2025

(All amounts are in Rupees, unless otherwise stated)

3 Property, plant and equipment

Particulars	Plant & Machinery	Computers	Total
Gross carrying amount			
As at December 19, 2024	1,10,53,895	34,300	1,10,88,195
Additions			-
Capital Work in Progress	47,04,233		47,04,233
Disposals	-	-	-
Exchange translation differences	-	-	-
Gross carrying amount as at December 31, 2024	1,57,58,128	34,300	1,57,92,428
As at December 31, 2024	1,57,58,128	34,300	1,57,92,428
Additions	10,27,245		10,27,245
Capital Work in Progress	4,61,03,563		4,61,03,563
Disposals	-	-	-
Exchange translation differences	-	-	-
Gross carrying amount as at March 31, 2025	6,28,88,937	34,300	6,29,23,237
Accumulated depreciation and amortisation			
As at December 19, 2024	9,72,749	11,938	9,84,687
Depreciation	60,484	1,840	62,324
Disposals	-	-	-
Exchange translation differences	-	-	-
Accumulated depreciation as at December 31, 2024	10,33,233	13,778	10,47,011
As at December 31, 2024	10,33,233	13,778	10,47,011
Depreciation	2,21,453	5,343	2,26,796
Disposals	-	-	-
Exchange translation differences	-	-	-
Accumulated depreciation as at March 31, 2025	12,54,685	19,121	12,73,806
Net carrying amount as at March 31, 2025	6,16,34,251	15,179	6,16,49,430
Net carrying amount as at December 19, 2024	1,00,81,146	22,362	1,01,03,508

Suratwwala Natural Energy Resource Pvt. Ltd. PUNE

Suratwwala Natural Energy Resource Pvt. Ltd.
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
Notes to the statement of audited Financial as at and for the Quarter and Year ended March 31, 2025

(All amounts are in Rupees, unless otherwise stated)

4 Inventories (valued at lower of Cost of Net Realisable value)

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Work In Progress	5,81,915.00	5,81,915	20,86,260	-
Finished Goods	-	-	-	-
Total	**5,81,915**	**5,81,915**	**20,86,260**	**-**

Note : In the opinion of the management, the net realisable value of the construction work in progress will not be lower than the costs so included therein.

5 Trade receivables

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Unsecured				
From Others	2,42,11,433	2,42,11,433	3,51,43,802	1,04,82,341
	2,42,11,433	**2,42,11,433**	**3,51,43,802**	**1,04,82,341**
Less: Allowance for credit loss	-	-	-	-
Total	**2,42,11,433**	**2,42,11,433**	**3,51,43,802**	**1,04,82,341**

6 Cash and cash equivalents

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Cash on hand	37,017	37,017	78,420	86,935
Balances with banks :	-	-	-	
- In current accounts	60,739	60,739	6,13,746	2,84,347
Total	**97,756**	**97,756**	**6,92,166**	**3,71,282**

7 Other financial assets : Current

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
(Unsecured, considered good unless otherwise stated)				
Unbilled revenues				
Foreign currency derivative assets				
Security Deposits				
Considered good				
Credit impaired				
				-
Less: Allowance for credit loss				-
				-
Unsecured Considered good				
Interest accrued on bank deposits				
Sales consideration receivable			-	-
Advances to suppliers	19,06,720	19,06,720	3,28,38,170	2,28,06,875
Total	**19,06,720**	**19,06,720**	**3,28,38,170**	**2,28,06,875**

7 Other Current assets

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Unsecured Considered good				
Advances to employees				
Advances to Suppliers		-	3,22,46,619	
Balance with Government Authorities (other than income tax)				6,15,724
Prepaid Expenses				
other Assets			19,34,672	21,06,188
Compensation payable to Landowners				
Total	**-**	**-**	**3,41,81,291**	**27,21,912**

Suratwwala Natural Energy Resource Pvt. Ltd.
PUNE

(All amounts are in Rupees, unless otherwise stated)

8 Equity share capital

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Authorised: 1,00,000 Equity Shares of Rs.10.00 each	10,00,000	10,00,000	1,00,000	1,00,000
Total	**10,00,000**	**10,00,000**	**1,00,000**	**1,00,000**
Issued, subscribed and Paid up : 90,000 Equity Shares of Rs. 10.00 each	9,00,000	9,00,000	1,00,000	1,00,000
Total	**9,00,000**	**9,00,000**	**1,00,000**	**1,00,000**

Suratwwala Natural Energy Resource Pvt. Ltd.
PUNE

Suratwwala Natural Energy Resource Pvt. Ltd.
(Formerly Known As Suratwwala Natural Engergy Resource LLP)
Notes to the statement of audited Financial as at and for the Quarter and Year ended March 31, 2025

(All amounts are in Rupees, unless otherwise stated)

9 Reserves and surplus :

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Securities premium	-	-	-	-
Retained Earnings	29,62,776	29,62,776	23,24,858	-
Total reserves and surplus	**29,62,776**	**29,62,776**	**23,24,858**	**(0)**

9 (a) Movement of Reserves and surplus

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Retained earnings				
Balance as at the beginning of the year	-	23,24,858	-	-
Adjustment to retained earnings as at the beginning of the year				
Add/(Less): Deferred Tax Adjustments		-	-	
Add/(Less): Ind AS Trade Receivable		-	-	
Add/(Less): Pre Incorporation Profit	-	-	-	
Add/(Less): Reserve Transferred				
Adjusted balance as at the beginning of year	-	23,24,858	-	-
Add: Profit for the year	29,62,776	6,37,918	23,24,858	
Balance as at the end of the year	**29,62,776**	**29,62,776**	**23,24,858**	-
Securities premium				
Balance as at the beginning of the year	-	-	-	-
Add: Received for purchase of new shares	-	-	-	-
Balance as at the end of the year		-	-	-

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10 Borrowings : Current

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Unsecured Borrowings				
- Loans from Directors	6,51,64,875	6,51,64,875	7,33,89,480	4,23,15,932
Total	**6,51,64,875**	**6,51,64,875**	**7,33,89,480**	**4,23,15,932**

11 Trade payables

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Total outstanding dues of micro and small enterprises	58,42,389	58,42,389	-	-
Total outstanding dues of creditors other than micro and small enterprises	1,16,846	1,16,846	5,91,551	-
Total	**59,59,235**	**59,59,235**	**5,91,551**	**-**

12 Other financial liabilities : Current

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Others Financial Liabilities	39,56,981	39,56,981	(1,00,000)	2,00,000
Total	**39,56,981**	**39,56,981**	**(1,00,000)**	**2,00,000**

13 Other Current Liabilities

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Statutory dues	9,38,492	9,38,492	4,00,413	3,925
Revenue Received in Advance	-	-	-	
Other Payables	4,80,816	4,80,816	-	-
Total	**14,19,308**	**14,19,308**	**4,00,413**	**3,925**

14 Provisions : Current

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Current				
Provision for Income tax	27,90,753	27,90,753	28,70,170	17,00,082
Provision for Expenses	51,69,932	51,69,932	63,33,578	23,77,398
	-	-	-	
Total	**79,60,685**	**79,60,685**	**92,03,748**	**40,77,480**

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15 Revenue from operations

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Revenue from Sale of Solar Units	8,40,975	6,60,975	1,80,000	
Sale/Maintenance of solar panel & allied services	2,27,51,520	14,43,090	2,13,08,430	
Total	**2,35,92,495**	**21,04,065**	**2,14,88,430**	-

16 Other income (net)

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Consultancy Services	25,00,000	25,00,000	-	
Interest on Income Tax Refund	-	-	-	
Total	**25,00,000**	**25,00,000**	-	-

17 Cost of Goods Sold

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
a) Opening Value of Raw material & Work in Progress	-	20,86,260		
b) Add : Cost incurred during the year		-		
Purchase of material	1,76,94,369	12,67,934	1,64,26,435	
Stock for Sale	2,10,915	(18,75,345)	20,86,260	
	-			
Add : Direct & Allied Expenses	36,00,577	30,80,348	5,20,229	
Sub-Total (b)	**2,15,05,861**	**24,72,937**	**1,90,32,924**	-
c) Less: Closing value of Raw material & Work-in-progress	5,81,915	5,81,915	20,86,260	
Total (a) + (b) - (c)	**2,09,23,946**	**39,77,282**	**1,69,46,664**	-

18 Depreciation, amortisation and impairment expense

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Depreciation of Property, plant and equipment	2,89,119	2,26,796	62,324	
Total	**2,89,119**	**2,26,796**	**62,324**	-

19 Other expenses

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Rates and taxes	10,463	10,463	-	
Legal and professional charges	71,390	50,600	20,790	
Communication expenses	5,054	3,599	1,455	
General Office expenses	35,399	31,344	4,055	
Advertisement and publicity	30,000	30,000	-	
Auditor's remuneration	40,000	36,250	3,750	
Total	**1,92,306**	**1,62,256**	**30,050**	-

19(a) Details of payments to auditors

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	Year Ended March 31, 2024
As auditors :				
- Audit Fee [including quarterly limited reviews]	40,000	36,250	3,750	-
- Tax audit Fee		-	-	-
In other capacity, in respect of :		-		
- Certification matters		-	-	-
Total	**40,000**	**36,250**	**3,750**	-

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(All amounts are in Rupees, unless otherwise stated)

20 Taxes

(a) Statement of profit or loss, for the year ended

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Tax expense:				
Current tax	10,90,671	(79,417)	11,70,088	-
Deferred tax (Including MAT Credit Entitlement)	6,33,676	(3,20,770)	9,54,446	-
Tax in respect of earlier years	-	-	-	-
Income tax expense reported in the statement of profit or loss	**17,24,347**	**(4,00,187)**	**21,24,534**	**-**

(b) Balance sheet

Current tax Assets

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Income tax assets (net)	3,39,321	3,39,321	44,897	40,756
Income tax liabilities (net)				
Total current tax (liabilities)/assets	**3,39,321**	**3,39,321**	**44,897**	**40,756**

(c) Total Non current tax (liabilities)/assets

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Deferred tax liabilities				
Other temporary differences	-	-	7,83,784	-
Total deferred tax liabilities	**-**	**-**	**7,83,784**	
Deferred tax assets				
Depreciation/amortisation of Property, plant and equipment and Intangible assets				
Depreciation/amortisation of Right to Use Assets	-	-	-	-
Provision for Gratuity	-	-	-	-
Provision for leave encashment	-	-	-	-
Expenses allowable on payment/exercise basis	-	-	-	-
Recognition of Lease Liabilities	-	-	-	-
Other temporary differences	4,63,014	4,63,014		1,70,662
Total deferred tax assets	**4,63,014**	**4,63,014**	**-**	**1,70,662**
Net deferred tax (liability)/asset	**4,63,014**	**4,63,014**	**(7,83,784)**	**1,70,662**

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(e) Reconciliation of tax expense and the accounting profit multiplied by India's domestic tax rate for the year ended

Particulars	**Year Ended March 31, 2025**	**For Quarter Ended March 31, 2025**	**For Quarter Ended December 31, 2024**	**As at December 19, 2024**
Accounting profit before tax	46,87,124	2,37,731	44,49,392	-
Tax rate	0	0	0	0
(A) Tax as per IT Act on above	**11,79,655**	**59,832**	**11,19,823**	-
Tax expenses				
(i) Current tax	10,90,671	(79,417)	11,70,088	-
(ii) Deferred tax	4,63,014	4,63,014	-	-
(iii) Taxation in respect of earlier years				-
(B) Total Tax Expenses	**15,53,685**	**3,83,597**	**11,70,088**	**-**
(C) Difference (A-B)	**(3,74,030)**	**(3,23,765)**	**(50,265)**	-
Tax reconciliation				
Adjustments:				
Taxation in respect of earlier years				-
MAT Credit utilisation				
Effect of deductions, exemptions and others				
Permanent disallowances				
Depreciation				
40A Disallowance				
Interest on current tax				
Effect of changes in tax rates				
Others				
(D) Sub-Total				**-**
Total (C+D)				-

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(All amounts are in Rupees, unless otherwise stated)

21 Earnings Per Share

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Profits attributable to equity shareholders	29,62,776	6,37,918	23,24,858	-
Basic Earnings Per Share				
Weighted average number of equity shares outstanding during the year	90,000	90,000	10,000	10,000
Basic EPS (Rs.)	**32.92**	**7.09**	**232.49**	-
Diluted Earnings Per Share				
Weighted average number of equity shares outstanding during the year	18,110	18,110	10,000	10,000
Diluted EPS (Rs.)	**163.60**	**35.23**	**232.49**	-

22 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act,2006

Particulars	Year Ended March 31, 2025	For Quarter Ended March 31, 2025	For Quarter Ended December 31, 2024	As at December 19, 2024
Principal amount remaining unpaid to any supplier	58,42,389	58,42,389	-	-
Interest due thereon remaining unpaid to any				
- The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and				-
- The amount of payment made to micro and small supplier beyond the appointed day during				-
- The amount of interest due and payable for period of delay in making payment (which have				-
- The amount of interest accrued and remaining				-
- The amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.				-

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

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