

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
**STANDALONE FINANCIAL STATEMENT**  
904 9th Floor Tower 1 DLF Corporate Greens, Sector 74A Gurugram  
Gurgaon Haryana, India, 122004  
CIN : U35105HR2023PTC116315

Balance Sheet As On 31st March, 2024

(figures in thousand)

| Particulars                                                                                | Note No. | 31.03.2024<br>Rs. | 31.03.2023<br>Rs. |
|--------------------------------------------------------------------------------------------|----------|-------------------|-------------------|
| <b>A EQUITY AND LIABILITIES</b>                                                            |          |                   |                   |
| <b>1 Shareholders' funds</b>                                                               |          |                   |                   |
| (a) Share capital                                                                          | 1        | 6,110             | -                 |
| (b) Reserves and surplus                                                                   | 2        | (1,160)           | -                 |
| (b) Money Received against share warrents                                                  |          | -                 | -                 |
| <b>2 Share application money pending allotments</b>                                        |          | 500               | -                 |
| <b>3 Non-current liabilities</b>                                                           |          |                   |                   |
| (a) Long-term borrowings                                                                   | 3        | 8,731             | -                 |
| (b) Deferred tax liabilities (net)                                                         |          | 747               | -                 |
| (c) Other Long Term Liabilities                                                            |          | -                 | -                 |
| (d) Long term provision                                                                    | 4        | -                 | -                 |
| <b>4 Current liabilities</b>                                                               |          |                   |                   |
| (a) Short Term Borrowings                                                                  |          | -                 | -                 |
| (b) Trade payables                                                                         | 5        | 204               | -                 |
| (A) total outstanding dues of micro enterprises and small enterprises                      |          |                   |                   |
| (B) total outstanding dues of Creditors other than micro enterprises and small enterprises |          |                   |                   |
| (c) Other current liabilities                                                              | 6        | 253               | -                 |
| (d) Short-term provisions                                                                  | 7        | 30                | -                 |
| <b>TOTAL</b>                                                                               |          | <b>15,415</b>     | <b>-</b>          |
| <b>B ASSETS</b>                                                                            |          |                   |                   |
| <b>1 Non-current assets</b>                                                                |          |                   |                   |
| (a) (i) tangible assets                                                                    | 8        | 14,390            | -                 |
| (ii) Intangible assets                                                                     |          | -                 | -                 |
| (iii) Capital Work in progress                                                             |          | -                 | -                 |
| (iv) Intangible Assets under Development                                                   |          | -                 | -                 |
| (b) Non-current investments                                                                | 9A       | -                 | -                 |
| (c) Deferred Tax Assets                                                                    | 10       | -                 | -                 |
| (d) Long term loans and Advances                                                           |          | -                 | -                 |
| (e) Other Non Current Assets                                                               | 11       | -                 | -                 |
| <b>2 Current assets</b>                                                                    |          |                   |                   |
| (a) Current Investments                                                                    | 9B       | -                 | -                 |
| (b) Inventories                                                                            |          | -                 | -                 |
| (c) Trade receivables                                                                      | 12       | -                 | -                 |
| (d) Cash and cash equivalents                                                              | 13       | 541               | -                 |
| (e) Short-term loans and advances                                                          | 14       | -                 | -                 |
| (f) Other Current Assets                                                                   | 15       | 485               | -                 |
| <b>TOTAL</b>                                                                               |          | <b>15,415</b>     | <b>-</b>          |

See accompanying notes forming part of the financial statements 23 - 31

In terms of our report attached.

For Agarwal Ramesh K & Co  
Chartered Accountants  
FRN 004614C

CA Sanjay Chopra  
Partner  
MEM. NO. 508215  
DATE : 29/09/2024  
PLACE : Gurgaon  
UDIN- 24508215BKBIID6773



FOR & ON BEHALF OF  
SUNKIND ENERGY ONE PRIVATE LIMITED  
SUNKIND ENERGY ONE PVT. LTD. SUNKIND ENERGY ONE PVT. LTD.

HANSH GUPTA  
Authorised Signatory/Director  
DIN: 02194659

Nidhi Gupta  
Authorised Signatory/Director  
DIN: 05301972

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
**904 9th Floor Tower 1 DLF Corporate Greens, Sector 74A Gurugram**  
**Gurgaon Haryana, India, 122004**  
**CIN : U35105HR2023PTC116315**

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024**

| (figures in thousand)                                                             |          |                   |                   |
|-----------------------------------------------------------------------------------|----------|-------------------|-------------------|
| Particulars                                                                       | Note No. | 31.03.2024<br>Rs. | 31.03.2023<br>Rs. |
| <b>I Revenue from operations (gross)</b>                                          | 16       | -                 | -                 |
| Less: GST                                                                         |          | -                 | -                 |
| <b>Revenue from operations (net)</b>                                              |          | -                 | -                 |
| <b>II Other Income</b>                                                            | 17       | 0                 | -                 |
| <b>III Total Income (I+II)</b>                                                    |          | <b>0</b>          | -                 |
| <b>IV Expenses</b>                                                                |          |                   |                   |
| (a) Cost of materials consumed                                                    |          | -                 | -                 |
| (b) Purchase of Stock in Trade                                                    |          | -                 | -                 |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade |          | -                 | -                 |
| (d) Employee benefits expenses                                                    | 20       | -                 | -                 |
| (e) Finance costs                                                                 | 21       | 169               | -                 |
| (f) Depreciation and amortisation expenses                                        |          | 6                 | -                 |
| (g) Other expenses                                                                | 22       | 239               | -                 |
| <b>Total Expenses</b>                                                             |          | <b>413</b>        | -                 |
| <b>V Profit before exceptional and extraordinary item and tax</b>                 |          | <b>(413)</b>      | -                 |
| <b>VI Exceptional Items</b>                                                       |          | -                 | -                 |
| <b>VII Profit before extraordinary item and tax</b>                               |          | <b>(413)</b>      | -                 |
| <b>VIII Extraordinary Items</b>                                                   |          | -                 | -                 |
| <b>IX Profit before Tax</b>                                                       |          | <b>(413)</b>      | -                 |
| <b>X Tax Expense:</b>                                                             |          |                   |                   |
| (a) Current tax expense                                                           |          | -                 | -                 |
| (b) Deferred tax                                                                  |          | 747               | -                 |
| <b>XI Profit / (Loss) for the period from continuing operations</b>               |          | <b>(1,160)</b>    | -                 |
| <b>XII Profit / (Loss) from discontinuing operations</b>                          |          | -                 | -                 |
| <b>XIII Tax from discontinuing operations</b>                                     |          | -                 | -                 |
| <b>XIV Profit/ (Loss) from discontinuing operations</b>                           |          | -                 | -                 |
| <b>XV Profit/ (Loss) for the Period</b>                                           |          | <b>(1,160)</b>    | -                 |
| <b>XVI Earning per equity share:</b>                                              |          |                   |                   |
| (1) Basic                                                                         |          | <b>(0.002)</b>    | -                 |
| (2) Diluted                                                                       |          | <b>(0.002)</b>    | -                 |

As per Our Separate Report Of Even Date

For Agarwal Ramesh K & Co  
**CHARTERED ACCOUNTANTS**  
**FRN 004614C**



CA Sanjay Chopra  
**Partner**  
**MEM. NO. 508215**  
**DATE : 29/09/2024**  
**PLACE : Gurgaon**  
**UDIN- 24508215BKBHID6773**

FOR & ON BEHALF OF  
**SUNKIND ENERGY ONE PRIVATE LIMITED**

**SUNKIND ENERGY ONE PVT. LTD.**

**SUNKIND ENERGY ONE PVT. LTD.**

Authorised Signatory/Director  
**DIRECTOR**  
**DIN: 02194659**

Authorised Signatory/Director  
**DIRECTOR**  
**DIN: 05301972**

| SUNKIND ENERGY ONE PRIVATE LIMITED<br>NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET |                  |                       |                  |             |
|----------------------------------------------------------------------------------------------|------------------|-----------------------|------------------|-------------|
| Note - J - SHARE CAPITAL                                                                     |                  | (figures in thousand) |                  |             |
| Particulars                                                                                  | 31.03.2024       |                       | 31.03.2023       |             |
|                                                                                              | Number of shares | Rs.                   | Number of shares | Rs.         |
| (a) Authorised<br>10,00,000 Equity shares of Rs. 10/-                                        | 1,000            | 10,000                | -                | -           |
| (b) Issued, Subscribed and Paid up<br>6,11,000 Equity shares of Rs. 10/-                     | 611              | 6,110                 | -                | -           |
| Total                                                                                        | 611              | 6,110                 | -                | -           |
| List of Shareholders holding more than 5% share capital                                      |                  |                       |                  |             |
| Name of Shareholders                                                                         | No. of Shares    | %                     | Value/Share      | Total Value |
| Sunkind India Private Limited                                                                | 611              | 99.998%               |                  |             |
| TOTAL                                                                                        | 611              | 100%                  |                  |             |

**NOTE 1A - SHARES HELD BY PROMOTORS**

| Current Reporting Period  |                               |              |                   |                          |
|---------------------------|-------------------------------|--------------|-------------------|--------------------------|
| Sr No.                    | Promotor's Name               | No of shares | % of total shares | % Change during the year |
| 1                         | Sunkind India Private Limited | 610.99       | 99.997%           | -                        |
| 2                         | Hanish Gupta                  | 0.01         | 0.002%            | -                        |
| Previous reporting Period |                               |              |                   |                          |
| Sr No.                    | Promotor's Name               | No of shares | % of total shares | % Change during the year |
|                           |                               |              |                   |                          |

**NOTE- 1B. - STATEMENTS OF CHANGES IN EQUITY**

| Current Reporting Period                                  |                                                           |                                                                   |                                                          |                                                     |
|-----------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------|
| Balance at the beginning of the current reporting period  | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the current reporting period  | Changes in Equity Share Capital during                   | Balance at the end of the current reporting period  |
|                                                           | NIL                                                       | NIL                                                               | NIL                                                      | NIL                                                 |
| Previous reporting Period                                 |                                                           |                                                                   |                                                          |                                                     |
| Balance at the beginning of the previous reporting period | Changes in Equity Share Capital due to prior period error | Related Balance at the beginning of the previous reporting period | Changes in Equity Share Capital during the previous year | Balance at the end of the previous reporting period |
|                                                           | NIL                                                       | NIL                                                               | NIL                                                      | NIL                                                 |

**NOTE- 1C - DISCLOSURE REGARDING CLASS OF EQUITY SHARES**

|                                                                                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Company is having only one class of equity shares having face value of Rs. 10 each. Each shareholder is eligible for one vote each. In the event of liquidation each shareholder is entitled to receive the net assets of the company in proportion of their shareholdings. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**NOTE- 1D - SHARES HELD BY HOLDING COMPANY**

|                                                                                                  |     |
|--------------------------------------------------------------------------------------------------|-----|
| Shares held by holding Company (including subsidiaries & associates of holding company)          | NIL |
| Shares held by ultimate holding Company (including subsidiaries & associates of holding company) | NIL |

**NOTE- 1E - DETAILS OF SHARES RESERVED**

|                                                                                       |     |
|---------------------------------------------------------------------------------------|-----|
| Shares reserved for issue under options and contracts/ commitments for sale of shares | NIL |
|---------------------------------------------------------------------------------------|-----|

**NOTE- 1F - SECURITIES CONVERTIBLE INTO SHARES**

|                                                             |     |
|-------------------------------------------------------------|-----|
| Securities convertible into equity/preference shares issued | NIL |
|-------------------------------------------------------------|-----|

**NOTE- 1G - OTHER DETAILS**

|                                                                                                  |     |
|--------------------------------------------------------------------------------------------------|-----|
| Aggregate number of shares and class of shares allotted as fully paid up pursuant to contract(s) | NIL |
| Aggregate number of shares and class of shares allotted as fully paid up by way of Bonus Shares  | NIL |
| Aggregate number of shares and class of shares bought back                                       | NIL |

**NOTE- 1H - CALLS UNPAID**

|                                                                                  |     |
|----------------------------------------------------------------------------------|-----|
| Calls unpaid (showing aggregate value of calls unpaid by directors and officers) | NIL |
|----------------------------------------------------------------------------------|-----|

**NOTE- 1I - FORFEITED SHARES**

|                                              |     |
|----------------------------------------------|-----|
| Forfeited shares (amount originally paid up) | NIL |
|----------------------------------------------|-----|

In terms of our report attached  
For Agarwal Ramesh K & Co  
Chartered Accountants  
FRN 004614C

CA Sanjay Chopra  
Partner  
MEM. NO. 508215



FOR ON BEHALF OF

SUNKIND ENERGY ONE PRIVATE LIMITED

HANISH GUPTA  
DIRECTOR  
DIN: 02194659

SUNKIND ENERGY ONE PVT. LTD.

Nidhi Gupta  
DIRECTOR  
DIN: 05301972

Authorised Signatory/Director

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**  
**Note 2 - RESERVES AND SURPLUS**

| Particulars                                                    | 31.03.2024                | 31.03.2023                |
|----------------------------------------------------------------|---------------------------|---------------------------|
|                                                                | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>(A) Securities premium account</b>                          |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Securities premium credited on share issue                | -                         | -                         |
| Less: Premium utilised for various reasons                     | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(B) Capital Reserves</b>                                    |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(C) Capital Redemption Reserve</b>                          |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(D) Debenture Redemption Reserve</b>                        |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Transfer from P&L Surplus                                 | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(E) Revaluation Reserve</b>                                 |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(F) Share Options Outstanding Amount</b>                    |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(G) Preliminary Expenses</b>                                |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Current year transfer                                     | -                         | -                         |
| Less: Written back in current year                             | -                         | -                         |
| Closing balance                                                | -                         | -                         |
| <b>(H) Surplus / (Deficit) in Statement of Profit and Loss</b> |                           |                           |
| Opening balance                                                | -                         | -                         |
| Add: Profit / (Loss) for the year                              | (1,160)                   | -                         |
| Add: Provision for Gratuity                                    | -                         | -                         |
| <b>Closing balance</b>                                         | <b>(1,160)</b>            | <b>-</b>                  |
| <b>Total</b>                                                   | <b>(1,160)</b>            | <b>-</b>                  |



SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

**Note 3 - LONG TERM BORROWINGS**

| Particulars                                       | 31.03.2024                | 31.03.2023                |
|---------------------------------------------------|---------------------------|---------------------------|
|                                                   | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b><u>UNSECURED LOANS</u></b>                     |                           |                           |
| Bonds/ Debentures                                 | -                         | -                         |
| Loan from bank                                    | 8,731                     | -                         |
| Deferred payment liabilities                      | -                         | -                         |
| Deposits                                          | -                         | -                         |
| Loans from related parties                        | -                         | -                         |
| Long term maturities of finance lease obligations | -                         | -                         |
| Other Loan                                        | -                         | -                         |
| <b><u>SECURED LOANS</u></b>                       |                           |                           |
| Bonds/ Debentures                                 | -                         | -                         |
| Loan from bank                                    | -                         | -                         |
| Deferred payment liabilities                      | -                         | -                         |
| Deposits                                          | -                         | -                         |
| Loans & advances from related parties             | -                         | -                         |
| Long term Borrowing                               | -                         | -                         |
| Loan from Director                                | -                         | -                         |
| <b>TOTAL</b>                                      | <b>8,731</b>              | <b>-</b>                  |

**Note 4 - LONG TERM PROVISIONS**

| Particulars                                    | 31.03.2024                | 31.03.2023                |
|------------------------------------------------|---------------------------|---------------------------|
|                                                | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b><u>Provisions for Employee Benefits</u></b> |                           |                           |
| Gratuity                                       | -                         | -                         |
| Bonus                                          | -                         | -                         |
| <b><u>Provisions for Interest payments</u></b> |                           |                           |
| Interest on ECB                                | -                         | -                         |
| Interest on CCD                                | -                         | -                         |
| <b>TOTAL</b>                                   | <b>-</b>                  | <b>-</b>                  |

**Note 5 - TRADE PAYABLES**

| Particulars  | 31.03.2024                | 31.03.2023                |
|--------------|---------------------------|---------------------------|
|              | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Creditors    | 204                       | -                         |
| <b>Total</b> | <b>204</b>                | <b>-</b>                  |

**Note 6 - Other Current Liabilities**

| Particulars                                     | 31.03.2024                | 31.03.2023                |
|-------------------------------------------------|---------------------------|---------------------------|
|                                                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Current maturities of finance lease obligations | -                         | -                         |
| Current maturities of long term debt            | -                         | -                         |
| Interest accrued but not due on borrowings      | -                         | -                         |
| Interest accrued and due on borrowings          | -                         | -                         |
| Advance Received from Customer                  | -                         | -                         |
| Other payables                                  | -                         | -                         |
| <b><u>Statutory liabilities payable</u></b>     |                           |                           |
| Salary Payable                                  | -                         | -                         |
| TDS Payable                                     | 253                       | -                         |
| GST Payable                                     | -                         | -                         |
| <b><u>Expenses payable</u></b>                  |                           |                           |
| Director Reimbursement Payable                  | -                         | -                         |
| Expenses payable                                | -                         | -                         |
| <b>Total</b>                                    | <b>253</b>                | <b>-</b>                  |



SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

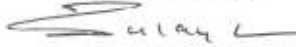
SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

Note 7 - Short Term Provisions

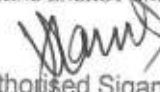
| Particulars          | 31.03.2024                | 31.03.2023                |
|----------------------|---------------------------|---------------------------|
|                      | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Provision Audit Fees | 30                        | -                         |
| Total                | 30                        | -                         |

In terms of our report attached,  
For Agarwal Ramesh K & Co  
Chartered Accountants  
FRN 004614C

  
CA Sanjay Chopra  
Partner  
MEM. NO. 508215



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HANISH GUPTA  
DIRECTOR  
DIN: 02194659

  
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Nishi Gupta  
DIRECTOR  
DIN: 05301972

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

**Note 9 - INVESTMENTS**

| Particulars                         | 31.03.2024                | 31.03.2023                |
|-------------------------------------|---------------------------|---------------------------|
|                                     | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| <b>9(A) Non current Investments</b> |                           |                           |
| Investment in property              | -                         | -                         |
| Equity instruments                  | -                         | -                         |
| Preference shares                   | -                         | -                         |
| Government or Trust securities      | -                         | -                         |
| Debentures or Bonds                 | -                         | -                         |
| Mutual Funds                        | -                         | -                         |
| Investment in LLP                   | -                         | -                         |
| Other Non - Current investments     | -                         | -                         |
| <b>Total</b>                        | -                         | -                         |
| <b>9(B) Current Investments</b>     |                           |                           |
| Investment in property              | -                         | -                         |
| Equity instruments                  | -                         | -                         |
| Preference shares                   | -                         | -                         |
| Government or Trust securities      | -                         | -                         |
| Debentures or Bonds                 | -                         | -                         |
| Mutual Funds                        | -                         | -                         |
| Investment in LLP                   | -                         | -                         |
| Other Non - Current investments     | -                         | -                         |
| <b>Total</b>                        | -                         | -                         |

**Note 10 - Deferred Tax**

| Particulars                     | 31.03.2024                | 31.03.2023                |
|---------------------------------|---------------------------|---------------------------|
|                                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Deferred Tax (liability)/assets | 747                       | -                         |
| <b>Total</b>                    | 747                       | -                         |

**Note 11 - Other Non Current Assets**

| Particulars       | 31.03.2024                | 31.03.2023                |
|-------------------|---------------------------|---------------------------|
|                   | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Security deposits | -                         | -                         |
| <b>Total</b>      | -                         | -                         |

**Note 12 - TRADE RECEIVABLES**

| Particulars  | 31.03.2024                | 31.03.2023                |
|--------------|---------------------------|---------------------------|
|              | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Debtors      | -                         | -                         |
| <b>Total</b> | -                         | -                         |

**Note 13 - CASH AND CASH EQUIVALENTS**

| Particulars     | 31.03.2024                | 31.03.2023                |
|-----------------|---------------------------|---------------------------|
|                 | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| A) Cash In Hand | -                         | -                         |
| B) Bank Balance | 541                       | -                         |
| C) FDR          | -                         | -                         |
| <b>Total</b>    | 541                       | -                         |

**Note 14 - SHORT TERM LOANS AND ADVANCES**

| Particulars                 | 31.03.2024                | 31.03.2023                |
|-----------------------------|---------------------------|---------------------------|
|                             | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Advances Issued to supplier | -                         | -                         |
| <b>Total</b>                | -                         | -                         |



SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

**Note 15 - OTHER CURRENT ASSETS**

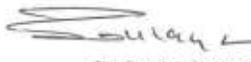
| Particulars      | 31.03.2024                | 31.03.2023                |
|------------------|---------------------------|---------------------------|
|                  | Rs. (figures in Thousand) | Rs. (figures in Thousand) |
| Fixed Deposit    | 454                       | -                         |
| Accured Interest | 0.2                       | -                         |
| GST Receivable   | 30                        | -                         |
| <b>Total</b>     | <b>485</b>                | <b>-</b>                  |

In terms of our report attached.

For Agarwal Ramesh K & Co

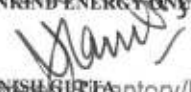
Chartered Accountants

FRN 004614C

  
CA Sanjay Chopra  
Partner  
MEM. NO. 508215



FOR & ON BEHALF OF  
SUNKIND ENERGY ONE PVT. LTD. SUNKIND ENERGY ONE PVT. LTD.

  
HANSHI GUPTA  
DIRECTOR  
DIN: 02194659

  
Nidhi Gupta  
DIRECTOR  
DIN: 05301972

Authorised Signatory/Director Authorised Signatory/Director



Note 5 TRADE PAYABLES

Figures For the Current Reporting Period (31.03.2024)

Rs. (figures in hundred)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |       |
| MSME              | -                                                          | -         | -         | -                 | -     |
| Others            | 204                                                        | -         | -         | -                 | 204   |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -     |
| Dispute dues      | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Total             | 204                                                        |           |           |                   | 204   |

Figures For Previous Reporting Period (31.03.2023)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|-------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |       |
| MSME              | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -     |
| Dispute dues      | -                                                          | -         | -         | -                 | -     |
| Others            | -                                                          | -         | -         | -                 | -     |
| Total             | -                                                          |           |           |                   | -     |

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period (31.03.2024)

| Particulars                                      | Outstanding for following periods from due date of payment |                 |           |           |                   | Total |
|--------------------------------------------------|------------------------------------------------------------|-----------------|-----------|-----------|-------------------|-------|
|                                                  | Less than 6 Months                                         | 6 Months-1 Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables-Considered Goods    | -                                                          | -               | -         | -         | -                 | -     |
| Undisputed Trade Receivables-Considered Doubtful | -                                                          | -               | -         | -         | -                 | -     |
| Disputed Trade Receivables-Considered Goods      | -                                                          | -               | -         | -         | -                 | -     |
| Disputed Trade Receivables-Considered Doubtful   | -                                                          | -               | -         | -         | -                 | -     |
| Total                                            | -                                                          | -               | -         | -         | -                 | -     |



SUNKIND ENERGY ONE PVT. LTD.

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Authorised Signatory/Director

Figures For Previous Reporting Period (31.03.2023)

| Particulars                                       | Outstanding for following periods from due date of payment |                   |           |           |                   | Total |
|---------------------------------------------------|------------------------------------------------------------|-------------------|-----------|-----------|-------------------|-------|
|                                                   | Less than 6 Months                                         | 6 Months - 1 Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    | -                                                          | -                 | -         | -         | -                 | -     |
| Undisputed Trade Receivables- Considered Doubtful | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Goods      | -                                                          | -                 | -         | -         | -                 | -     |
| Disputed Trade Receivables- Considered Doubtful   | -                                                          | -                 | -         | -         | -                 | -     |
| Total                                             | -                                                          | -                 | -         | -         | -                 | -     |



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SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director

**Note 16 - REVENUE FROM OPERATIONS**

| Particulars                       | 31.03.2024        | 31.03.2023        |
|-----------------------------------|-------------------|-------------------|
|                                   | Rs. (in Thousand) | Rs. (in Thousand) |
| Sale of Services                  |                   |                   |
| Revenue from Consultancy Services | -                 | -                 |
| <b>Total - Sales</b>              | -                 | -                 |

**Note 17 - OTHER INCOME**

| Particulars     | 31.03.2024        | 31.03.2023        |
|-----------------|-------------------|-------------------|
|                 | Rs. (in Thousand) | Rs. (in Thousand) |
| Interest income | 0.17              | -                 |
| <b>Total</b>    | 0                 | -                 |

**Note 18 - COST OF MATERIALS CONSUMED**

| Particulars                      | 31.03.2024        | 31.03.2023        |
|----------------------------------|-------------------|-------------------|
|                                  | Rs. (in Thousand) | Rs. (in Thousand) |
| Opening stock                    | NA                | NA                |
| Add: Purchases                   | -                 | -                 |
| Less: Closing stock              | -                 | -                 |
| <b>Cost of material consumed</b> | -                 | -                 |

**Note 19 - CHANGE IN INVENTORY**

| Particulars                                      | 31.03.2024        | 31.03.2023        |
|--------------------------------------------------|-------------------|-------------------|
|                                                  | Rs. (in Thousand) | Rs. (in Thousand) |
| <b>Inventories at the end of the year:</b>       |                   |                   |
| Finished goods                                   | NA                | NA                |
| Work-in-progress                                 | NA                | NA                |
|                                                  | -                 | -                 |
| <b>Inventories at the beginning of the year:</b> |                   |                   |
| Finished goods                                   | NA                | NA                |
| Work-in-progress                                 | NA                | NA                |
|                                                  | -                 | -                 |
| <b>Net (increase) / decrease</b>                 | -                 | -                 |



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Authorised Signatory/Director

**Note 20 - EMPLOYEE BENEFIT EXPENSES**

| Particulars         | 31.03.2024        | 31.03.2023        |
|---------------------|-------------------|-------------------|
|                     | Rs. (in Thousand) | Rs. (in Thousand) |
| Salaries and wages  | -                 | -                 |
| Salary to Directors | -                 | -                 |
| Staff Welfare       | -                 | -                 |
| Bonus               | -                 | -                 |
| <b>Total</b>        | -                 | -                 |

**Note 21 - FINANCE COST**

| Particulars  | 31.03.2024        | 31.03.2023        |
|--------------|-------------------|-------------------|
|              | Rs. (in Thousand) | Rs. (in Thousand) |
| Bank Charges | 169               | -                 |
| <b>Total</b> | 169               | -                 |

**Note 22 - OTHER EXPENSES**

| Particulars        | 31.03.2024        | 31.03.2023        |
|--------------------|-------------------|-------------------|
|                    | Rs. (in Thousand) | Rs. (in Thousand) |
| Interest Expense   | 5                 | -                 |
| Audit Fees         | 30                | -                 |
| Statutory Expense  | 204               | -                 |
| <b>Total (A+B)</b> | 239               | -                 |

In terms of our report attached,

For Agarwal Ramesh K & Co

Chartered Accountants

FRN 004614C

CA Sanjay Chopra  
Partner

MEM. NO. 508215



FOR & ON BEHALF OF

SUNKIND ENERGY ONE PVT. LTD. SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director  
**HANISH GUPTA**  
Director  
DIN: 02194659

Authorised Signatory/Director  
**Nidhi Gupta**  
Director  
DIN: 05301972

Note - 8

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
**STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2024**

| PARTICULARS         | G R O S S ----- B L O C K |           |      | D E P R E C I A T I O N |                     |                 | N E T ----- B L O C K |                     |
|---------------------|---------------------------|-----------|------|-------------------------|---------------------|-----------------|-----------------------|---------------------|
|                     | AS ON<br>01.04/2023       | ADDITIONS | SALE | AS ON<br>31.3.2024      | AS ON<br>01.04.2023 | FOR THE<br>YEAR | AS ON<br>31.03.2024   | AS ON<br>31.03.2023 |
| TANGIBLE ASSETS     |                           |           |      |                         |                     |                 |                       |                     |
| Solar Plant         | -                         | 14,396    | -    | 14,396                  | -                   | 6               | 14,390                | -                   |
| TOTAL               | -                         | 14,396    | -    | 14,396                  | -                   | 6               | 14,390                | -                   |
| Previous year Total | -                         | -         | -    | -                       | -                   | 6               | -                     | -                   |

(Rs. figures in thousands)

For Agarwal Ramesh K & Co  
Chartered Accountants  
FIRN 004614C  
CA Sanjay Chopra  
Partner  
MEM. NO. 508215



**SUNKIND ENERGY ONE PVT. LTD.**

Authorised Signatory/Director  
HANSH GUPTA  
Director  
DIN: 02194659

Authorised Signatory/Director  
DIN: 05201972

## ANNEXURE - A

## SUNKIND ENERGY ONE PRIVATE LIMITED

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

| SL. NO. | PARTICULARS                    | RATE OF DEP. | WDV as on 01.04.2023 | Addition during the year |                    | Deductions during the year | TOTAL AMOUNT | Depreciation allowable | WDV as on 31.03.2024 |
|---------|--------------------------------|--------------|----------------------|--------------------------|--------------------|----------------------------|--------------|------------------------|----------------------|
|         |                                |              |                      | More than 180 days       | Less than 180 days |                            |              |                        |                      |
| 1       | TANGIBLE ASSETS<br>Solar Plant | 40%          | -                    | -                        | 14,396             | -                          | 14,396       | 2,879                  | 11,517               |
|         | Current Year Total :-          |              | -                    | -                        | 14,396             | -                          | 14,396       | 2,879                  | 11,517               |

Rs. (figures in thousand)

For Agarwal Ramesh K & Co  
Chartered Accountants  
FRN 004614C



CA Sangay Chopra  
Partner  
MEM NO. 508215

SUNKIND ENERGY ONE PVT. LTD.

SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director  
DIN: 02194659

Director  
DIN: 02194659

Authorised Signatory/Director  
DIN: 05301972

Director  
DIN: 05301972

Working Note:

Calculation of Deferred Tax

|                                             |            |
|---------------------------------------------|------------|
|                                             | 31.03.2024 |
| Depreciation of Income tax Act              | 2,879      |
| Depreciation of Company Act                 | 6          |
| Provision for Tax as per Income Tax Act     | 749        |
| Provision for Tax as per Company Act        | 1          |
| Tax on accounting Income                    | -          |
| Deferred tax (liability)/asset for the year | 747        |
| Hence Deferred Tax Liability                | 747        |



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*[Signature]*  
Authorised Signatory/Director

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*[Signature]*  
Authorised Signatory/Director

**SUNKIND ENERGY ONE PRIVATE LIMITED**  
CIN : U35105HR2023PTC116315

**Part A**

**Summary of Significant Accounting Policies**

**21.1 (a) Corporate Information**

SUNKIND ENERGY ONE PRIVATE LIMITED was incorporated on 07th November 2023

**(b) Basis of preparation of financial statement**

These financial statements are prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable mandatory Accounting Standards issued by Institute of Chartered Accountants of India and the relevant provisions of Companies Act, 2013. All assets and liabilities have been classified as current and non-current as per Company's normal operating cycle and other criteria set out in the Revised Schedule VI to the Companies Act 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle being a period within 12 months for the purposes of classification of assets and liabilities as current and non-current.

**(c) Impairment of assets**

The carrying value of assets is reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the amount recoverable towards such assets is ascertained. An impairment loss is recognised in the profit and loss account. An impairment loss is reversed if there is a change in the estimated need to determine the recoverable amount.

**21.2 Fixed Assets and Depreciation**

- a) Fixed Assets are stated at cost of acquisition less accumulated depreciation. Depreciation is capitalised till the assets are ready to use.
- b) When an asset is scrapped, or otherwise disposed off, the cost and related depreciation are removed from the books of account, and resultant Profit (including Capital Profit) or loss, if any, is reflected in Profit & Loss Account.
- c) Depreciation on all the fixed Assets is provided as per Straight Line Method, at the rates prescribed in Part C Schedule II of the Companies Act, 2013. Assets acquired/disposed off during the year are depreciated with reference to number of days.

**21.3 (a) Revenue Recognition**

Revenue from sale of services is recognised on transfer of all significant risks and rewards of ownership to the buyer. Net sales exclude Goods and Services Tax.

**(b) Accounting Convention**

The accompanying financial statements are prepared in accordance with Generally Accepted Accounting Principles in India (GAAP), under the historical cost convention, on the accrual basis. GAAP comprises mandatory accounting standards issued by Institute of Chartered Accountants of India (ICAI) and the provisions of the Companies Act, 2013, as adopted by the Company.



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**23.4 (a) Foreign Exchange Transaction**

**(i) Initial recognition**

Foreign currency transactions are recorded into Indian rupees by applying to the foreign currency amount the exchange rate between the Indian rupee and the foreign currency, either directly representing to the date of the transaction.

**(ii) Conversion**

Foreign currency monetary items are reported using the closing rate. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction, and non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency, are reported using the exchange rates that existed when the values were determined.

**(iii) Exchange differences**

Foreign currency transactions are recorded into Indian rupees by applying to the foreign currency amount the exchange rate between the Indian rupee and the foreign currency, either directly representing to the date of the transaction.

**(b) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affects the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements, and the reported amount of revenues and expenses for the year presented. actual results could differ from these estimates.

**23.5 Taxes on Income**

Current Tax is the tax payable for the period determined as per the provisions of Income Tax Act 1961. The deferred tax has been recognized in line with Accounting Standard-22 issued by Institute of Chartered Accountants, of India.

**23.6 Accounting Policies are specifically referred above are consistent with generally accepted accounting policies in India.**

**24.1 Borrowing Costs**

Borrowing Costs that are directly attributable to the acquisition, construction or production of a qualifying asset has been capitalized as part of the cost of the asset in accordance with Accounting Standard 16 issued by ICAI on "Borrowing Costs".



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*[Signature]*  
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24.2 Segment Reporting  
The Company's principal business activity falls within a single primary business segment. Therefore "Segment Reporting" under AS-17 issued by the Institute of Chartered Accountants of India is not applicable.

25.1 Quantitative Details  
This Point is not applicable to the company.

25.2 Auditor's Remuneration & Expenses

|                | 31st March 2024 | 31st March 2023 |
|----------------|-----------------|-----------------|
| (i) Audit Fees | Nil             | -               |
| (ii) Total     | Nil             | -               |

26 In the opinion of the Board, the current assets, loans and advances are of the value stated if realized in the ordinary course of business. The provision for all the known liabilities is adequate and not in excess of the amount considered reasonably necessary.

27 Earnings Per Share

|                                                                                                                                                                                                         | March 31, 2024 | March 31, 2023 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| Basic Earnings per share is calculated by dividing the net earnings after tax for the year attributable to equity shareholders by weighted average number of equity shares outstanding during the year. |                |                |
| Net Profit after tax                                                                                                                                                                                    | March 31, 2024 | March 31, 2023 |
| No. of equity shares of Rs. 10/- each                                                                                                                                                                   | (1,660)        | -              |
| Basic and Diluted earnings per share                                                                                                                                                                    | 0.11           | -              |
|                                                                                                                                                                                                         | (Rs. 102)      | -              |

28 Previous year figures have been reworked wherever necessary to make it comparable.

29 Related Parties (as identified by the management) are classified as:  
In accordance with requirements of Accounting Standard (AS) 18 "Related Party Disclosures", the names of the related parties, where control exists and/or with whom transactions have taken place during the year and description of relationship as identified and certified by the management are as below:

(i) Key Management Personnel: Mr. Harish Gupta and Mrs. Neelha Gupta

| Salary                  | March 31, 2024 | March 31, 2023 |
|-------------------------|----------------|----------------|
| Harish Gupta - Director | -              | -              |
| Neelha Gupta - Director | -              | -              |

30 Balance confirmation from banks, debtors and creditors were not made available to us, therefore debt and credit balances of parties are subject to their respective confirmation.

31 Current year and previous year figures have been rounded off to nearest thousands.



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*[Signature]*

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*[Signature]*

**Part B** Other Disclosures

**I** The deeds of immovable property not held in name of the Company: "The company does not hold any immovable property."

| Relevant line items in the Balance sheet          | Description of item of property | Gross carrying Value | Title deeds of immovable property not held in name of the Company | Whether the deed holder is a promoter, director or relative of Promoter/ director or employee of promoters/ director | Property held since which date | Reason for not being held in the name of company |
|---------------------------------------------------|---------------------------------|----------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------|
| PPE                                               | NA                              | NA                   | NA                                                                | NA                                                                                                                   | NA                             | NA                                               |
| Investment property                               | NA                              | NA                   | NA                                                                | NA                                                                                                                   | NA                             | NA                                               |
| PPE related from active use and held for disposal | NA                              | NA                   | NA                                                                | NA                                                                                                                   | NA                             | NA                                               |
| Others                                            | NA                              | NA                   | NA                                                                | NA                                                                                                                   | NA                             | NA                                               |

**II** Where the Company has resolved its Property, Plant and Equipment, the company shall disclose as to whether the resolution is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Regulated Valuers and Valuation) Rules, 2017

The company has not resolved any Property, Plant & Equipment and Intangible Assets.

**III** where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are:

- (a) repayable on demand or  
(b) without specifying any terms or period of repayment

| Type of Borrower | Amount of loan and Advances in the nature of Loans exceeding | Percentage in the total Loans and Advances in the nature of loans |
|------------------|--------------------------------------------------------------|-------------------------------------------------------------------|
| Promoters        | Loan                                                         | 0.00%                                                             |
| Directors        |                                                              |                                                                   |
| KMPs             |                                                              |                                                                   |
| Related Parties  |                                                              |                                                                   |

**B** Other payments to related parties

| Directors       | Name of Director | Nature of Payment | Amount (Rs.) |
|-----------------|------------------|-------------------|--------------|
| KMPs            |                  |                   |              |
| Related Parties |                  |                   |              |

**IV** Capital Work in Progress (CWIP)

to four Capital-work-in-progress, following details shall be given

| CWIP                          | Amount in CWIP for a period of |           |           |                   | Total |
|-------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                               | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Project in progress           |                                |           |           |                   |       |
| Project temporarily suspended |                                |           | NA        |                   |       |

(b) For capital-work-in-progress, where completion is overdue or has exceeded its cost compared to its original plan, following

| CWIP      | To be Completed in |           |           |                   | Total |
|-----------|--------------------|-----------|-----------|-------------------|-------|
| Project 1 | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 2 | NA                 |           |           |                   |       |



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**VI Intangible assets under development:**

| (a) For Intangible assets under development |  | Amount in CNY for a period of |           |           | Total             |
|---------------------------------------------|--|-------------------------------|-----------|-----------|-------------------|
| Intangible Assets under Development         |  | Less than 1 year              | 1-2 years | 2-3 Years | More than 3 years |
| Project 1                                   |  |                               |           |           |                   |
| Project 2                                   |  |                               |           |           |                   |
| Total                                       |  |                               |           |           |                   |

**(b) Intangible assets under development completion schedule**

| Intangible Assets under Development |  | To be Completed in |           |           | Total             |
|-------------------------------------|--|--------------------|-----------|-----------|-------------------|
|                                     |  | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |
| Project 1                           |  |                    |           |           |                   |
| Project 2                           |  |                    |           |           |                   |
| Total                               |  |                    |           |           |                   |

**VII Details of Demand Property held**

No proceedings have been initiated or pending against the company for holding any business property under the Demand Transactions (Prohibition) Act, 1988 (48 of 1988) and the rules made thereunder:

|                                                                                   |    |
|-----------------------------------------------------------------------------------|----|
| (a) Details of such property, including year of acquisition,                      |    |
| (b) Amount earned,                                                                | NA |
| (c) Details of beneficiaries,                                                     | NA |
| (d) If property is in the books, then reference to the item in the Balance Sheet, | NA |
| (e) If property is not in the books, then the fact shall be stated with reasons,  | NA |

(f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferee then the details shall be provided.

(g) Nature of proceedings, status of same and company's view on same.

**VIII Borrowings from banks or financial institutions on the basis of security of current assets.**

(a) Whether quantity, nature or substance of current assets held by the Company with banks or financial institutions are in agreement with the books of accounts.

(b) If not, quantity of reconciliation and reasons of material discrepancies, if any, as adequately disclosed

**IX Willful Defaulter**

The company is not a Willful Defaulter as declared and notified by any Bank or financial institutions.

**X Relationship with Stock of Companies**

Relationship with Stock of Companies which are struck off U/S 208 of the Companies Act, 2013 or Section 560 of the The company had not entered any transaction during the year with the companies Companies Act, 1956.

| Registration of charges or satisfaction with Registrar of Companies |  | Registration of charges or satisfaction with Registrar of Companies |                |                             |
|---------------------------------------------------------------------|--|---------------------------------------------------------------------|----------------|-----------------------------|
| S.R. NO.                                                            |  | The company has not entered any transaction with the companies      |                |                             |
| 1                                                                   |  | Nature of Facility                                                  | Amount of loan | Charge Registered           |
| 2                                                                   |  | NA                                                                  | NA             | Reason for Non-Registration |

**XI Compliance with number of layers of companies**

The Company has complied with the requirements of the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017.



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*[Signature]*

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Authorised Signatory/Director

*[Signature]*

| XI Ratios                        |                                                                                   |                               |                          |                           |             |
|----------------------------------|-----------------------------------------------------------------------------------|-------------------------------|--------------------------|---------------------------|-------------|
| Ratios                           | Numerator                                                                         | Denominator                   | Current Reporting Period | Previous reporting period | % of Change |
| Current Ratio                    | CA                                                                                | CL                            | 2.11                     | 0.00                      | 0%          |
| Debt Equity Ratio                | Debt Capital                                                                      | Shareholder's Equity          | 1.76                     | 0.00                      | 0%          |
| Debt Service coverage ratio      | EBITDA-CAPEX                                                                      | Debt Service (last Principal) | 0.00                     | 0.00                      | 0%          |
| Return on Equity Ratio           | Profit for the year                                                               | Average Shareholder's Equity  | -0.23                    | 0.00                      | 0%          |
| Inventory Turnover Ratio         | COGS                                                                              | Average Inventory             |                          | N/A                       |             |
| Trade Receivables turnover ratio | Net Sales                                                                         | Average Trade receivables     | 0.00                     | 0.00                      | 0%          |
| Trade payables turnover ratio    | Total Purchases (Total Cost + Other Expenses-Closing Inventory-Opening Inventory) | Closing Trade Payables        | 0.00                     | 0.00                      | 0%          |
| Net capital turnover ratio       | Working capital (C.A-CL)                                                          |                               | 0.00                     | 0.00                      | 0%          |
| Net profit ratio                 | Net Profit                                                                        | Sales                         | 0.00                     | 0.00                      | 0%          |
| Return on Capital employed       | Earnings before interest and tax                                                  | Capital Employed              | -2.77                    | 0.00                      | 0%          |
| Return on Investment             | Net Profit                                                                        | Investment                    |                          | 0.00                      |             |

**XII Compliance with approved Schemes of Arrangements**  
This clause is not applicable as no arrangements as mentioned in sec. 130 to 217 of the Companies Act, 2013 has been made during the year

**XIII Utilization of Borrowed funds and share premium**

As per information provided to us by the management, company has not provided any loan or invested funds to any persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provided any guarantee, security or received any fund or the like or on behalf of the Ultimate Beneficiaries

**XIV Corporate Social Responsibility (CSR)**  
CSR Provisions in terms of section 135 of the Companies Act 2013 are not applicable to the company

**XV Details of Crypto Currency or Virtual Currencies**  
This clause is not applicable as the Company has not mined or invested in Crypto currency or Virtual Currency during the financial year

In terms of our report attached  
For Agarwal Ramesh K & Co  
Chartered Accountants  
FNS 094614C



FOR & ON BEHALF OF  
SUNKIND ENERGY ONE PVT. LTD.

Authorised Signatory/Director  
Nikhil Gupta  
DIRECTOR  
DIN: 02194659

Authorised Signatory/Director  
Nikhil Gupta  
DIRECTOR  
DIN: 02194659