



**ROHIT KCJAIN & CO**  
Chartered Accountants

**2024-25**

**ANNUAL REPORT**  
**M/s. TECHBEC GREEN ENERGY PRIVATE LIMITED**  
**(Standalone Financial)**



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Figures/Particulars:  
1. Financial Year: 01-04-2024-31-03-2025  
2. Gross Turnover/Gross Receipt: 0 (Actual) : 0  
3. Shareholder Fund/Owners Fund: 979084 (Actual) : 9,79,084  
4. Net Block of Property, Plant & Equipment: 0 (Actual) : 0

Document Description: Standalone financial statement F.y 2024-25

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**INDEPENDENT AUDITOR'S REPORT**

To the Members of **TECHBEC GREEN ENERGY PRIVATE LIMITED**

**Report on the Audit of Standalone Financial Statements**

**OPINION**

We have audited the accompanying standalone financial statements of **TECHBEC GREEN ENERGY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the *Profit, total comprehensive Income, changes in Equity* and cash flows for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.



### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements, and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 Standards on Auditing 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 statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicated 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c. The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
  - d. In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014.
  - e. On the basis of the written representations received from the directors as on March 31st, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, this clause is not applicable to the company.
  - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Amended Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us: -



- i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- iv.
  - a) The management has represented that, to the best of the knowledge and belief, as disclosed to the financial statements no funds have been or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities Identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - b) The management has represented that, to the best of its knowledge and belief, as disclosed in the financial statements no funds have been received by the Company from any persons or entities, including foreign entities ("funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries ; and
  - c) Based on such audit procedure performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (a) and (b) contain any material misstatement.
- v. The dividend paid by the Company during the year in respect of the same declared for the previous year is in accordance with section 123 of the Companies Act.



- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023. Based on our examination, which included test checks, the company, have used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

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For M/S. Rohit KC Jain & CO,  
CHARTERED ACCOUNTANTS  
(FRN: 020422N)

ROHIT JAIN  
(PARTNER)

M. No. 099444

Place: New Delhi.

Dated: 02/05/2025

UDIN: 25099444BMMLTQ3642



**ANNEXURE-A TO THE INDEPENDENT AUDITORS' REPORT**

(Referred to in our Independent Auditors' Report in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements to the members of **TECHBEC GREEN ENERGY PRIVATE LIMITED** on the standalone financial statements for the year ended March 31, 2025)

To the best of our information and according to explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i In respect of the Company's Property, Plant & Equipment and Intangible Assets:
- a) (A) The Company does not have any Property, Plant and Equipment. Accordingly, the provisions of clause 3(i)(a)(A) of the Order are not applicable.
- (B) The Company does not have any intangible assets. Accordingly, the provisions of clause 3(i)(a)(B) of the Order are not applicable.
- b) As explained to us The Company does not have any Property, Plant and Equipment. Accordingly, the provisions of clause 3(i)(b) of the Order are not applicable.
- c) According to the information and explanations given to us and the records examined by us, the Company does not hold any immovable property (other than properties where the Company is the lessee, and the lease agreements are duly executed in favour of the lessee). Accordingly, the provisions of clause 3(i)(c) of the Order are not applicable.
- d) The Company has not revalued its [Property, Plant and Equipment (including Right of Use assets)<sup>18</sup> {and intangible assets}<sup>19</sup>]<sup>20</sup> during the year, being under the cost model. Accordingly, the provisions of clause 3(i)(d) of the Order are not applicable.
- e) There are no proceedings which have been initiated or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) (as amended in 2016) and rules made thereunder. Accordingly, the provisions of clause 3(i)(e) of the Order are not applicable.
- ii. a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.
- b) In our opinion and according to the information and explanations given to us, during the year, the Company has not been sanctioned any working capital from banks or financial institutions on the basis of security of current assets. Accordingly, the provisions of clause 3(ii) (b) of the Order are not applicable.



iii. In our opinion and according to the information and explanations given to us, the Company has not made investments in/, provided any guarantee/ security/ granted loans/ advances in the nature of loans, secured or unsecured, to companies/, firms/, Limited Liability Partnerships/ other parties, Accordingly, the provisions of clause 3(iii)(a) - (f) of the Order are not applicable.

iv. In our opinion and according to the information and explanations given to us, the Company has not entered any transaction covered under Sections 185 and 186 of the Act. Accordingly, the provisions of clause 3(iv) of the Order are not applicable.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi. According to the information and explanations given to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

vii. In respect of Statutory Dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

(b) According to the information and explanations given to us, there are no statutory dues referred to in sub-clause (a) that have not been deposited with the appropriate authorities on account of any dispute.

viii. There are no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).



ix. In respect to repayment of dues:

- a. In our opinion and according to the information and explanations given to us, the Company has no loans or other borrowings or interest payable to any lender during the year. Accordingly, the provisions of clause 3(ix) of the Order are not applicable.
- b. The company has not been declared wilful defaulter by any bank or financial institution or any government authority.
- c. In our opinion and according to the information and explanations given to us, the Company did not have any term loans outstanding during the year. Accordingly, the provisions of clause 3(ix)(c) of the Order are not applicable.
- d. On an overall examination of the financial statements of the company, funds raised on short term basis have, prima facie, not been used during the year for long term purpose of the company.
- e. In our opinion and according to the information and explanations given to us, the Company does not have any subsidiary, associate or joint venture. Accordingly, the provisions of clause 3(ix)(e) of the Order are not applicable.
- f. In our opinion and according to the information and explanations given to us, the Company (does not have any subsidiary, associate or joint venture)/(has not raised any loans during the year). Accordingly, the provisions of clause 3(ix)(f) of the Order are not applicable.

x. a) The company has not raised any money by way of initial public offer or further public Offer (including debt instruments), hence reporting on Clause 3(x)(a) of the order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally). Accordingly, provisions of clause 3 (x)(b) of the order are not applicable.

xi. a) According to the information and explanations given to us and Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given to us by the management, we report that we have neither come across any instance of fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management.

b) No report under sub section (12) of section 143 of the Companies Act has been filed in from ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors), 2014 with the central government, during the year and up to the date of this report.



- xii. The company is not a Nidhi Company as specified in the Nidhi Rules, 2014 therefore the provisions of Clause 3 (xiii) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- xiii. According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Financial Statements etc. as required by under Indian accounting standard 24" Related Party Disclosures" specified under Section 133 of the Act.
- xiv. a) In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system as it is not required to have an internal audit system as per Section 138 of the Act. Accordingly, the provisions of clause 3(xiv) (a)-(b) of the Order are not applicable.
- xv. According to the information and explanations given to us, the company has not entered any non-cash transactions with directors or persons connected with him therefore the provisions of Clause 3(xv) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.
- xvi. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi) (a), (b) and (c) of the Order is not applicable. In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.
- xvii. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors of the Company during the year and accordingly the reporting under clause 3(xviii) is not applicable.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance



that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. Since the provisions of Section 135 of the Act are not applicable to the Company. Accordingly, provisions of clause 3 (xx) (a) and (b) of the order are not applicable.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of Standalone Financial Statements. Accordingly, no comment in respect of the said clause has been included in this report.

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For Rohit KC Jain & Co

Chartered Accountants

FRN: 020422N



ROHIT JAIN  
(PARTNER)

M.NO. 099444

Place: NEW DELHI

Dated: 02/05/2025

UDIN: 250994448MMLTQ3642

**TECHBEC GREEN ENERGY PRIVATE LIMITED**  
**CIN : U27201DL2023PTC417728**  
**Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085**  
**STANDALONE FINANCIAL STATEMENT AS ON 31st MARCH, 2025**

		Amt ( In Lakhs)		
	PARTICULARS	NOTE NO	March 31,2025	March 31,2024
	<b>ASSETS</b>			
(1)	<b>Non-Current Assets</b>			
a)	Property, Plant and Equipment		-	-
b)	Capital Work in Progress		-	-
c)	Other Intangible Assets		-	-
d)	Investment Property		-	-
e)	Financial Assets		-	-
	i) Investments		-	-
	ii) Trade Receivables		-	-
	iii) Loans		-	-
	iv) Other Financial Assets		-	-
f)	Deferred Tax Assets (net)		-	-
g)	Other-Non Current Assets		-	-
(2)	<b>Current Assets</b>			
a)	Inventories		-	-
b)	Financial Assets		-	-
	i) Investments		-	-
	ii) Trade Receivables		-	-
	iii) Cash and Cash Equivalents	2	9.77	9.91
	iv) Other Bank Balances		-	-
	v) Loans		-	-
	vi) Other Financial Assets		-	-
c)	Other Current Assets	3	0.02	0.00
			9.79	9.91
	<b>Total Assets</b>		<b>9.79</b>	<b>9.91</b>
	<b>EQUITY AND LIABILITIES</b>			
(1)	<b>Equity</b>			
a)	Equity Share Capital	4	10.00	10.00
b)	Other Equity	5	0.21	0.09
			9.79	9.91
	<b>Liabilities</b>			
(2)	<b>Non-Current Liabilities</b>			
a)	Financial liabilities		-	-
	i) Borrowings		-	-
	ii) Other Financial Liabilities		-	-
	ii) Trade Payables		-	-
	iii) Other Financial Liabilities		-	-
	Provisions		-	-
	Deferred Tax Liabilities (net)		-	-
b)	Other Non-Current Liabilities		-	-
(3)	<b>Current liabilities</b>			
a)	Financial Liabilities		-	-
	i) Borrowings		-	-
	ii) Trade Payables		-	-
	iii) Other Financial Liabilities		-	-
b)	Other Current Liabilities		-	-
c)	Provisions		-	-
			-	-
	<b>Total</b>		<b>9.79</b>	<b>9.91</b>

III. Significant Accounting Policies and Notes to Accounts 1

The accompanying notes are an integral part of standalone financial statements  
As per our report of even date  
For Rohit KC Jain & Co  
Chartered Accountants  
FRN: No. 020422N



CA Rohit Jain  
Partner  
M. No. 099444  
Place: New Delhi  
Date: 02/05/2025  
UDIN: 25099444BMMLTQ3642

For and on behalf of the Board of Directors of  
Techbec Green Energy Private Limited



SANJAY KUMAR BHATT  
(DIRECTOR)  
DIN 09733739



VIKAS BHATIA  
(DIRECTOR)  
DIN 07104673

TECHBEC GREEN ENERGY PRIVATE LIMITED CIN : U27201DL2023PTC417728 Reg. Add. : 810, 8th Floor, Crown Heights, Hotel Crown Plaza, Sec-10, Rohini Sec-11, North West Delhi, Delhi DL 110085 STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025			
			Amt ( In In Lakhs)
Particular	Notes	March 31, 2025	March31, 2024
<b>Total Income</b>			
Revenue from Operation		-	-
Other Income		-	-
<b>Total Income</b>		-	-
<b>Expenses</b>			
Cost of Material Consumed		-	-
Changes in Inventories		-	-
Employee Benefit Expenses		-	-
Financial Cost		-	-
Depreciation, amortisation and Impairment Expenses		-	-
Other operating expenses	6	0.12	0.09
<b>Total Expenses</b>		<b>0.12</b>	<b>0.09</b>
Profit before exceptional and tax (1 - 2)		-	-
Exceptional Items		-0.12	-0.09
Profit before tax (3-4)		<b>-0.12</b>	<b>-0.09</b>
<b>Tax Expense</b>			
(1) Current tax		-	-
(2) Deferred tax		-	-
(3) Income Tax of Earlier Years		-	-
<b>Profit for the Period(5-6)</b>		<b>-0.12</b>	<b>-0.09</b>
<b>Other Comprehensive Income</b>			
Items that will not be reclassified to profit and loss A/c		-	-
Income that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be reclassified to profit or loss		-	-
<b>Total Comprehensive Income for the Period</b>		<b>- 0.12</b>	<b>- 0.09</b>
Paid up Equity Share capital (Face value of share of Rs 10/-)		1.00	1.00
Other Equity		-	-
<b>Earnings per Equity share</b>			
(1) Basic (@)		-0.12	-0.09
(2) Diluted (@)		-0.12	-0.09
Summary of Significant accounting policies	1		
The accompanying notes are an integral part of standalone financial statements As per our report of even date			
<b>For Rohit KC Jain &amp; Co</b>  Chartered Accountants FRN: 020422N   <b>CA Rohit Jain</b> Partner M. No. 099444 Place: New Delhi Date: 02/05/2025 UDIN: 25099444BMMLTQ3642		For and on behalf of board of Directors TECHBEC GREEN ENERGY PRIVATE LIMITED   <b>SANJAY KUMAR BHATT</b> (DIRECTOR) DIN 09735739 <b>VIKAS BHATIA</b> (DIRECTOR) DIN 07104673	

TECHREC GREEN ENERGY PRIVATE LIMITED

Stand-alone Statement of Changes in Equity  
(All amounts in Lakhs, unless otherwise stated)

TECHREC GREEN ENERGY PRIVATE LIMITED  
A. Equity/Share Capital

(₹ in Lakhs)

(1) Current Reporting Period

Balance at the beginning of the current reporting period	Changes in equity during the current reporting period	Balance at the end of the current reporting period
10		10.00

(2) Previous Reporting Period

Balance at the beginning of the current reporting period	Changes in equity during the current reporting period	Balance at the end of the current reporting period
10.00		10.00

B. Other Equity

(1) Current reporting period

	Equity component of compound financial instruments										Total			
	Share application money pending allotment	Capital Reserve	Reserve and Surplus	Securities Premium	Other Reserves (specify nature)	Retained Earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus		Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants
Balance at the beginning of the current reporting period						-0.09								-0.09
Changes in accounting policy or prior period error														-
Retained balance at the beginning of the current reporting period														-
Total Comprehensive Income for the current year						-0.12								-0.12
Dividends declared														-
Share repurchase (net of treasury shares)														-
ESOP issued during the year														-
Share warrants During the year														-
Warrant Converted into Equity Shares during the year														-
Share application money pending allotment for refund														-
Share repurchase surplus on Fixed Assets														-
Balance at the end of the current reporting period						(0.21)								-0.21

(2) Previous Reporting Period

	Equity component of compound financial instruments										Total			
	Share application money pending allotment	Capital Reserve	Reserve and Surplus	Securities Premium	Other Reserves (specify nature)	Retained Earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus		Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants
Balance at the beginning of the current reporting period						-0.09								-0.09
Changes in accounting policy or prior period error														-
Retained balance at the beginning of the current reporting period														-
Total Comprehensive Income for the current year														-
Dividends declared														-
Share repurchase (net of treasury shares)														-
Share warrants During the year														-
Warrant Converted into Equity Shares during the year														-
Share repurchase surplus on Fixed Assets														-
Balance at the end of the current reporting period						(0.09)								(0.09)



**TECHBEC GREEN ENERGY PRIVATE LIMITED**  
CIN : U27201DL2023PTC417728

**NOTES TO BALANCE SHEET AS ON 31st MARCH 2025**

**2 Cash and Cash Equivalents**

(In Lakhs)

Particulars	Marchr'2025	Marchr'2024
a) Balance with Banks		
1 Cash Balance	0.00	0.00
2 ICICI Bank	9.77	9.91
b) Cash on Hand		
<b>Total</b>	<b>9.77</b>	<b>9.91</b>

**3 Other Current Assets**

Particulars	Marchr'2025	Marchr'2024
Other Recivables	0.00	0.00
GSt Receivable	0.02	0.00
<b>Total</b>	<b>0.02</b>	<b>0.00</b>

**4 Share Capital**

The authorized , issued subscribed and fully paid-up share capital comprises of equity shares having a par value of Rs. 10/- each.

Particulars	Marchr'2025	Marchr'2024
<b>AUTHORISED CAPITAL</b>		
100000 Equity Shares of Rs. 10/- each.	10.00	10.00
<b>ISSUED SUBSCRIBED &amp; PAID UP CAPITAL</b>		
To the Subscribers of the Memorandum		
100000 Equity Shares of Rs. 10/- each	10.00	10.00
	<b>10.00</b>	<b>10.00</b>

**Detail of Shares holding more than 5% shares in the company**

Particulars	% Holding	No. of Shares	No. of Shares
Equity shares of Rs. 10 each fully paid up Servotech Power Systems Ltd.	0.00	1.00	1.00
	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>



NOTES TO BALANCE SHEET AS ON 31st MARCH 2025

5 Other Equity

Particulars	Marchr'2025	Marchr'2024
<b>Share Premium</b>		
<b>Surplus in statement of profit &amp; loss</b>		
Opening Balance	-0.09	0.00
<b>Add : Net Profit For the current year</b>	-0.12	-0.09
<b>LESS: Income tax Adjustment of prior period</b>	0.00	0.00
Closing Balance	-0.21	-0.09
<b>Total</b>	<b>-0.21</b>	<b>-0.09</b>

6 Other Operating Expenses

Particulars	Marchr'2025	Marchr'2024
Legal & Professional Fee	0.12	0.08
ROC Fee	0.00	0.01
<b>Total</b>	<b>0.12</b>	<b>0.09</b>



## 1 SIGNIFICANT ACCOUNTING POLICIES

### a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

### b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

### c Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

### d Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

For Rohit KC Jain & Co

Chartered Accountants

FRN:No. 020422N



CA Rohit Jain

Partner

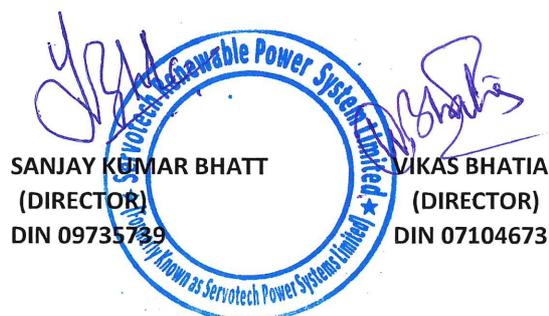
M. No. 099444

Place: New Delhi

Date:

UDIN: 24099444BKGYAB1990

For and on behalf of board of Directors  
TECHBEC GREEN ENERGY PRIVATE LIMITED



SANJAY KUMAR BHATT  
(DIRECTOR)  
DIN 09735739

VIKAS BHATIA  
(DIRECTOR)  
DIN 07104673



**ROHIT KCJAIN & CO**  
Chartered Accountants

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