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, 2024, 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, 2024, 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.

Rohit KC Jain & Co. FR No. 020422N Chartered Accountants

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.

Rohit KC Jain & Co.
FR No. 020422N
Chartered Accountants

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

Rohit KC Jain & Co. FR No. 020422N Chartered Accountants

- 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.

Rohit KC Jain & Co.
FR No. 020422N
Chartered Accountants

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, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2024 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, refer to our separate Report in "Annexure A".

   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: -

Rohit KC Jain & Co. FR No 020422N Chartered Accountants

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 **advanced 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.

Rohit KC Jain & Co. FR No. 020422N Chartered Accountants

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.

The company is private limited company hence section 197(6) is not applicable.

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

Rohit KC Jain & Co. FR No. 020422N Chartered Accountants

ROHIT JAIN
(PARTNER)
M. No. 099444
Place: New Delhi.
Dated:09-05-2024
UDIN24099444BKGYAB1990

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, 2024)

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 favor 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)[18] {and intangible assets}[19]][20] 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.

Rohit KC Jain & Co. FR No. 020422N Chartered Accountants

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).

Rohit KC Jain & Co.
FR No. 020422N
Chartered Accountants

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. n 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.

Rohit KC Jain & Co. * Chartered Accountants * FR No. 020422N

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

Rohit KC Jain & Co.
Chartered Accountants
FR No. 020422N

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.

For Rohit KC Jain & Co

Chartered Accountants

FRN: 020422N

Rohit KC Jain & Co. FRN No. 020422N Chartered Accountants

ROHIT JAIN
(PARTNER)
M.NO. 099444
Place: NEW DELHI
Dated: 09-05-2024
UDIN: 24099444BKGYAB1990

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 AUDITED STANDALONE FINANCIAL STATEMENT AS ON 31st MARCH, 2024

Amt (In INR)

	PARTICULARS	NOTE NO	March'2024
I.	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment		-
	(b) Other Intangible Assets		-
	(c) Invetsment Property		-
	(d) Financial Assets		
	i) Investments		-
	(e) Deferred Tax Assets (net)		-
	(f) Other-Non Current Assets		-
	Current Assets		
	(a) Inventories		-
	b) Financial Assets		
	i) Trade Receivables		-
	ii) Cash and Cash Equivalents	2	990,596
	C) Other Current Assets	3	396
	Total		**990,992**
II.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity share Capital	4	1,000,000
	(b) Other Equity	5	-9008
	Non Current Liabilities		
	a) Financial liabilities		
	i) Borrowings		-
	b) Other Non-Current Liabilities		-
	c) Deferred Tax Liabilities		-
	d) Provisions		-
	Current Liabilities		
	a) Financial Liabilities		
	i) Trade Payables		-
	ii) Short Term Provision		-
	(b) Other Current Liabilities		-
	Total		**990,992**
III.	**Significant Accounting Policies and Notes to Accounts**	1	

For Rohit KC Jain & Co	For and on behalf of board of Directors TECHBEC GREEN ENERGY PRIVATE LIMITED	
Chartered Accountants	For TECHBEC GREEN ENERGY PRIVATE LIMITED	For TECHBEC GREEN ENERGY PRIVATE LIMITED
FRN:No. 020422N		
CA Rohit Jain	SANJAY KUMAR BHATT	VIKAS BHATIA
Partner	(DIRECTOR) Director	(DIRECTOR) Director
M. No. 099444	DIN 09735739	DIN 07104673
Place: New Delhi		
Date: 09-05-2024		
UDIN: 24099444BKGYAB1990		

Rohit KC Jain & Co. Chartered Accountants FR No. 020422N

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 STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

Amt (In INR)

	Particular	Notes	Amount (INR) March. 2024
	Revenue from Operation		-
	Other Income		-
I	**Total Income**		**-**
	Expenses		
	Cost of Material Consumed		-
	Changes in Inventories		-
	Employee Benefit Expenses		-
	Financial Cost		-
	Depreciation, amortisation and Impairment Expenses		-
	Other operating expenses	6	9,008
II	**Total Expenses**		**9,008**
III	**Profit before Exceptional items and tax**		-9,008
	Exceptional Items		
	Profit Before Tax		**-9,008**
	Tax Expense		
	1 Current Tax		-
	2 Deffered Tax		-
IV	**Total Tax Expense**		**-**
V	**Profit for the Period**		**-9,008**
	Other Comprehensive Income		
	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		-
VI	**Total Comprehensive Income for the Period**		**-9008**
	Paid up Equity Share capital (Face value of share of Rs 10/-)		100,000
	Other Equity		
			100,000
VII	**Earnings per Equity share**		
	Basic		-0.09
	Diluted		-0.09

ForFor Rohit KC Jain & Co

Chartered Accountants
FRN: 020422N

Rohit KC Jain & Co FRN No. 020422N Chartered Accountants

CA Rohit Jain
Partner
M. No. 099444
Place: New Delhi
Date: 09-05-2024
UDIN: 24099444BKGYAB1990

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

For TECHBEC GREEN ENERGY PRIVATE LIMITED
Director

SANJAY KUMAR BHATT
(DIRECTOR)
DIN 09735739

For TECHBEC GREEN ENERGY PRIVATE LIMITED
Director

VIKAS BHATIA
(DIRECTOR)
DIN 07104673

TECHBEC GREEN ENERGY PRIVATE LIMITED

CIN : U27201DL2023PTC417728

NOTES TO BALANCE SHEET AS ON 31st MARCH 2024

		AMOUNT (INR) Marchr'2024
Notes : 2 Cash and short term deposits		
1	Cash Balance	-
2	ICICI Bank	990,596
		990,596
Notes: 3 Other Current Assets		
	Other Recivables	396
		396

Note no : 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.

	Amount
AUTHORISED CAPITAL	
100000 Equity Shares of Rs. 10/- each.	1,000,000
	1,000,000
ISSUED SUBSCRIBED & PAID UP CAPITAL	
To the Subscribers of the Memorandum	
100000 Equity Shares oF Rs. 10/- each	1,000,000
	1,000,000

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

Particulars	**% Holding**	**No of Shares**
Equity shares of Rs. 10 each fully paid up		
Servotech Power Systems Ltd.	99.99	99,990
	99.99	**99,990**

For TECHBEC GREEN ENERGY PRIVATE LIMITED

Director

For TECHBEC GREEN ENERGY PRIVATE LIMITED

Director

NOTES TO BALANCE SHEET AS ON 31st MARCH 2024	
	AMOUNT (INR) Marchr'2024
Note No. 5 Other Equity	Amount
Share Premium	
Surplus in statement of profit & loss	
Opening Balance	
Add : Net Profit For the current year	-9,008
LESS: Income tax Adjustment of prior period	
Closing Balance	-9,008
	-9,008
NOTE- 6 Other Operating Expenses	**Amount**
Legal & Professional Fee	8,200
ROC Fee	808
	9,008

For TECHBEC GREEN ENERGY PRIVATE LIMITED

Director

For TECHBEC GREEN ENERGY PRIVATE LIMITED

Director

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	**For and on behalf of board of Directors**	
Chartered Accountants	**TECHBEC GREEN ENERGY PRIVATE LIMITED**	
FRN:No. 020422N	For TECHBEC GREEN ENERGY PRIVATE LIMITED	For TECHBEC GREEN ENERGY PRIVATE LIMITED
Rohit KC Jain & Co. FRN No. 020422N Chartered Accountants		
CA Rohit Jain	**SANJAY KUMAR BHATT** Director	**VIKAS BHATIA** Director
Partner	**(DIRECTOR)**	**(DIRECTOR)**
M. No. 099444	**DIN 09735739**	**DIN 07104673**
Place: New Delhi		
Date: 09-05-2024		
UDIN: 24099444BKGYAB1990		