

Independent Auditor's Report

To the Members of
West Kameng Energy Private Limited

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of **West Kameng Energy Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2025 and the Statement of Profit and Loss (including Other Comprehensive Income), the statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements and a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 and its loss (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the 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 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 opinion on the financial statements.

Material Uncertainty Related to Going Concern

We draw attention to Note No. 9(15), which indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern however the financial statements are prepared on Going Concern assumption for the reasons specified therein.

Our opinion is not modified in respect of this matter

Information other than the Financial Statements and Auditors Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Report of the Board of Directors including Annexures thereto, management discussions and analysis, but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



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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.

Responsibilities of the Management 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 financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the 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 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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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 sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, 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 Change in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (Ind AS) specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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, refer to our separate Report in "Annexure B".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, we report that Section 197 is not applicable to a private limited company.
 - h) 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) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- i. The Company does not have any impact of pending litigations which will impact its financial position
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 person 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, no funds (which are material either individually or in the aggregate) have been received by the company from any person or entities including foreign entities ("Funding entities") 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;
- c) Based on audit procedure that have been considered reasonable and appropriate in the circumstance, nothing has come to our notice that caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e), as provided under (a) and (b) above, contain any material misstatement.
- v. Company does not declared or paid dividend during the year under audit.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 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 the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retentions.

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W





CA Hemal K Shah
Proprietor
Mem. No.: 188064
UDIN: 25188064BMISVO3529

Place: Mumbai
Date: 02nd May 2025

“Annexure A” referred to in paragraph 1 under ‘Report on Other Legal and Regulatory Requirements’ section of our Report of even date to the members of West Kameng Energy Private Limited on the financial statements of the company for the year ended 31st March, 2025.

To the best of our information and according to the 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) The Company do not own any Property, Plant and Equipment and Intangible Asset, and hence reporting under clause 3(i)(a) A and B, (b), (c)(d) of the Order is not applicable.
(e) No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2025 for holding any benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.
(b) The Company has not been sanctioned working capital limits in excess of Rs 5 crore, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (iii) The Company during the year has not made investment in, provided any guarantee or security or granted any loans or advances in the nature of loans secured or unsecured, to companies, firms, Limited Liability Partnership or any other parties and hence reporting under clause 3(iii) of the Order is not applicable.
- (iv) The Company has complied with the provision of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments made and guarantee securities provided, as applicable.
- (v) The Company has not accepted any deposits or amounts which are deemed to be deposit and hence reporting under clause 3(v) of the Order is not applicable.
- (vi) The Central Government has not prescribed the maintenance of cost records under sub-section (1) of Section 148 of the Act and hence reporting under clause 3(vi) of the Order is not applicable.
- (vii) In respect statutory dues:
 - (a) in our opinion, the Company has been regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employee state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it with appropriate authorities during the year.

There were no undisputed amounts payable in respect of Goods and Services Tax, provident fund, employee state insurance, income tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues were outstanding as on the last day of the financial year for a period of more than six months from the date they became payable.
 - (b) There has been no dispute on account of statutory dues.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessment under Income Tax Act, 1961. (43 of 1961)
- (ix) (a) The Company has not taken any loans or other borrowings from any lender, hence reporting under clause 3(ix)(a) of the order is not applicable to company.
(b) The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.



- (c) The Company has not obtained any term loan during the year and there are no unutilized term loans at the beginning of the year hence, reporting on clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanation given to us and on an overall examination of the financial statements of the company and after placing reliance on the reasonable assumptions made by the company for classification of usage of funds, we are of the opinion that as at the close of the year, prima facie, no fund raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not have any subsidiaries, joint venture and associates, hence clause 3(ix) (e) & (f) of the order is not applicable to company.
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year, hence clause 3(xi)(a) of the order is not applicable to company.
- (b) During the year, the Company, the Company has not made any preferential allotment or private placement of shares or partly convertible (fully or partly or optionally), hence clause 3(xi) (b) of the order is not applicable to company.
- (xi) (a) No fraud by the Company or on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) The Company has not received any whistle-blower complaint during the year.
- (xii) The Company is not a Nidhi company, hence reporting under clause 3(xii) of the Order is not applicable.
- (xiii) In our opinion the Company is in compliance with sections 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) In our opinion and according to the information and explanations given to us, internal audit is not applicable to Company under Section 138 of the Act, and hence reporting under clause 3(xiv) of the Order is not required.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with directors or persons connected with him, hence provisions of section 192 of the Act are not applicable.
- (xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
- (xvii) The company has incurred cash losses Rs. 21.15(in thousand) in the financial year and no cash loss in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors of the Company during the year, however, the resignation was not due to casual vacancy as per section 140(2) of the Act, hence reporting under clause 3(xviii) of the order is not applicable to the Company.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization 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 on the evidence supporting the assumptions nothing has come to our attention , which causes us believe that any material uncertainty exists as on the date of the audit report indicating that the 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 on 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 fall in due within a period of one year from balance sheet date, will get discharged by the Company as and when they fall due.



(xx) In our opinion and according to the information and explanation given to us, the company does not require to constitute the Corporate Social Responsibility Committee under section 135 of the act, hence reporting under clause 3(xx) of the order is not applicable to the company.

For Hemal K Shah & Associates

Chartered Accountants

F. R. No.: 153924W



CA Hemal K Shah

Proprietor

Mem. No.: 188064

UDIN: 25188064BMISVO3529

Place: Mumbai

Date: 2nd May 2025

Annexure B” referred to the Independent Auditors Report of even date to the members of West Kameng Energy Private Limited on the financial statements of the company for the year ended 31st March, 2025.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **West Kameng Energy Private Limited** (“the Company”) as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;



(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”.

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W



CA Hemal K Shah
Proprietor
Mem. No.: 188064
UDIN: 25188064BMISVO3529

Place: Mumbai
Date: 2nd May 2025

WEST KAMENG ENERGY PRIVATE LIMITED

Balance sheet as at 31st March, 2025

(Amt. in thousand)

	Notes	31st March, 2025	31st March, 2024
ASSETS			
(1) Non-current assets			
(a) Capital work-in-progress	2	-	2,25,266.28
(2) Current assets			
Financial assets			
Cash and cash equivalents	3	33.54	30.54
TOTAL		33.54	2,25,296.82
EQUITY AND LIABILITIES			
Equity			
Equity capital	4	100.00	100.00
Other equity	5	(2,25,324.85)	-
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	6	2,21,796.17	2,21,728.70
(b) Other non-current liabilities		422.75	422.75
(2) Current liabilities			
(a) Financial liabilities			
Trade Payables	7		
a) Total outstanding dues of micro enterprises and small enterprises			
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		2,999.30	2,999.30
(b) Other current liabilities	8	40.17	46.07
TOTAL		33.54	2,25,296.82

Summary of material accounting policies 1

The accompanying notes form an integral part of the financial statements 1 - 9

As per our report of even date

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W

Hemal K Shah

CA Hemal K Shah
Proprietor
Mem. No.: 188064



For West Kameng Energy Private Limited

Sibatosh Debnath
Sibatosh Debnath
Director
(Din No. : 06578358)

Kavita Shirvaikar
Kavita Shirvaikar
Director
(Din No. : 07737376)



Place: Mumbai
Date: May 02, 2025

WEST KAMENG ENERGY PRIVATE LIMITED

Statement of profit and loss for the year ended 31st March, 2025

(Amt. in thousand)

Particulars	Note No	For the year ended	For the year ended
		31st March, 2025	31st March, 2024
Revenue from operations		-	-
Other Income		-	-
Total Income		-	-
<u>Expenses:</u>			
Cost of materials consumed			
Purchase of Stock-in-Trade			
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade			
Employee benefit expense		-	-
Financial costs		5.00	-
Depreciation and amortization expense			-
Other expenses	9	16.15	-
Total Expenses		21.15	-
Profit before exceptional and extraordinary items and tax		(21.15)	-
Exceptional Items	10	2,25,303.70	-
Profit before extraordinary items and tax		(2,25,324.85)	-
Extraordinary Items			
Profit before tax		(2,25,324.85)	-
Tax expense:			
(1) Current tax			
(2) Deferred tax			
Profit/(Loss) for the period		(2,25,324.85)	-
Earning per equity share:			
(1) Basic	11 (6)	(22,532.49)	-
(2) Diluted		(22,532.49)	-

Summary of material accounting policies

1

As per our report of even date

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W


CA Hemal K Shah
Proprietor
Mem. No.: 188064



Place: Mumbai
Date: May 02, 2025

For West Kameng Energy Private Limited


Sibatosh Debnath
Director
(Din No. : 06578358)


Kavita Shirvaikar
Director
(Din No. : 07737376)



WEST KAMENG ENERGY PRIVATE LIMITED

Statement of changes in equity for the year ended 31st March, 2025

A. Equity share capital

Particulars	Balance at 31st March, 2024	Changes in equity share capital due to prior period errors	Restated balance at beginning of the current reporting period	Changes in equity share capital during the year	Balance at 31st March, 2025
Equity share capital					
Equity shares of Rs.10/- each issued, subscribed, fully paid	100.00	-	-	-	100.00

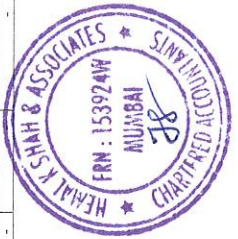
B. Other equity

Particulars	Balance at 31st March, 2023	Changes in equity share capital due to prior period errors	Restated balance at beginning of the previous reporting period	Changes in equity share capital during the previous year	Balance at 31st March, 2024
Equity share capital					
Equity shares of Rs.10/- each issued, subscribed, fully paid	100.00	-	-	-	100.00

Particulars	Share application money pending for allotment	Equity component of compound financial instruments	Capital reserve	Reserves and surplus	Retained Earnings	Debt instruments through other comprehensive income	Equity instruments through other comprehensive income	Other comprehensive income	Effective portion of cash flow hedges	Revaluation surplus	Exchange differences on translation of financial statement of a foreign operation	Other items of other comprehensive income (specify nature)	Money received against share warrants	Total
Balance at 31st March, 2024	-	-	-	-	(2,25,325)	-	-	-	-	-	-	-	-	-
Profit / (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at 31st March, 2025	-	-	-	-	(2,25,324.85)	-	-	-	-	-	-	-	-	-

Particulars	Share application money pending for allotment	Equity component of compound financial instruments	Capital reserve	Reserves and surplus	Retained Earnings	Debt instruments through other comprehensive income	Equity instruments through other comprehensive income	Other comprehensive income	Effective portion of cash flow hedges	Revaluation surplus	Exchange differences on translation of financial statement of a foreign operation	Other items of other comprehensive income (specify nature)	Money received against share warrants	Total
Balance at 31st March, 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (loss) for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Any other changes (to be specified)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at 31st March, 2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Surplus in the statement of profit and loss is the difference between profit / (loss) that the Company has earned till date.



WEST KAMENG ENERGY PRIVATE LIMITED

Cash flow statement for the period ended 31st March, 2025

(Amt. in thousand)

Particulars	For the year ended	For the year ended
	31st March, 2025	31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit / loss for the year	(2,25,324.85)	-
Adjustment for changes in working capital (Increase) / decrease in trade receivable and other current assets	-	-
Increase / (decrease) in trade payable and other current / non-current liabilities	(5.90)	5.90
Cash generated from operations	(2,25,330.75)	5.90
Direct tax paid	-	-
NET CASH FLOW FROM /(USED IN) OPERATING ACTIVITIES (A)	(2,25,330.75)	5.90
B. CASH FLOW FROM INVESTING ACTIVITIES		
Increase in capital work-in-progress	2,25,266.28	(52.20)
NET CASH FLOW USED IN INVESTING ACTIVITIES (B)	2,25,266.28	(52.20)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	67.48	46.30
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	67.48	46.30
Net increase /(decrease) in cash and cash equivalent (A+B+C)	3.00	(0.00)
Cash and cash equivalents at the beginning of the year	30.54	30.54
Cash and cash equivalents at the end of the year	33.54	30.54

DISCLOSURE REQUIRED BY IND AS 7

Particulars	Long term borrowings
Balance at 1st April, 2023	2,21,682.40
Cash flow	46.30
Non-cash changes (others)	-
Balance at 31st March, 2024	2,21,728.70
Cash flow	67.48
Non-cash changes (others)	-
Balance at 31st March, 2025	2,21,796.17

As per our report of even date

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W

Hemal K Shah

CA Hemal K Shah
Proprietor
Mem. No.: 188064



Place: Mumbai
Date: May 02, 2025

For West Kameng Energy Private Limited

Sibatosh Debnath

Sibatosh Debnath
Director
(Din No. : 06578358)

K. m. g.

Kavita shirvaikar
Director

(Din No. : 07737376)



WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

NOTE : 1

SUMMARY OF MATERIAL ACCOUNTING POLICIES

a) Statement of compliance

The financial statements of **West Kameng Energy Private Limited** have been prepared to comply, in all material respects, with the Indian Accounting Standards ("Ind AS") as specified under section 133 of the Companies Act 2013 read together with the Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015 and amendment thereof issued by the Ministry of Corporate Affairs in exercise of the power conferred by section 133 of the Companies Act 2013 and the other relevant provisions of the Act, pronouncements of the regulatory bodies applicable to the company.

These financial statement have been approved for issue by the Board of Directors, at their meeting held on **May 02, 2025**.

b) Basis of preparation

The financial statements are prepared under the historical cost convention, on a going concern basis and accrual method of accounting, except for certain financial assets and liabilities as specified in defined benefit plans which have been measured at actuarial valuation as required by relevant Ind AS. The accounting policies applied are consistent with those used in the previous year, except otherwise stated.

The standalone financial statements are presented in Indian Rupees.

c) Current/Non-current Classification

The Company as required by Ind AS 1 presents assets and liabilities in the Balance Sheet based on current / non-current classification.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The Company has ascertained its operating cycle as twelve months for the purpose of Current / Non-Current classification of its Assets and Liabilities, as it is not possible to identify the normal operating cycle.



WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

NOTE : 2

CAPITALWORK IN PROGRESS (CWIP)

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Opening balance of capital work-in-progress	2,25,266.28	2,25,214.08
Additions during the year	37.43	52.20
Less : Provision for impairment	(2,25,303.70)	
Closing balance	-	2,25,266.28

(a) CWIP aging schedule 31st March, 2025

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	
Projects in progress		-	-	-	-
Projects temporarily suspended	-	-	-	-	-

(a) CWIP aging schedule 31st March, 2024

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	
Projects in progress					-
Projects temporarily suspended	52.20	47.20	83.33	2,25,083.54	2,25,266.28

NOTE : 3

CASH AND CASH EQUIVALENTS

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Balance with banks	3.00	-
Cash on hand	30.54	30.54
TOTAL	33.54	30.54

NOTE : 4

EQUITY SHARE CAPITAL

Particulars	31st March, 2025		31st March, 2024	
	No. of shares	Amt. in thousand	No. of shares	Amt. in thousand
A Authorized				
Equity shares of Rs.10 each	10,000	100.00	10,000	100.00
		100.00		100.00
B Issued, subscribed and paid up				
Issued, subscribed and fully paid up	10,000	100.00	10,000	100.00
	10,000	100.00	10,000	100.00
C Reconciliation of number of shares and amount				
	No. of shares	Amt. in thousand	No. of shares	Amt. in thousand
At the beginning of the year	10,000	100.00	10,000	100.00
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	10,000	100.00	10,000	100.00

** The company has a single class of equity shares. Accordingly all the equity shares rank equally with regard to voting rights, dividend and share in the Company's residual assets.

D Shares held by and shareholder holding more than 5%:

Name of the shareholders / Promoters	31st March, 2025		31st March, 2024	
	No. of shares in Thousand	% of holding	No. of shares in Thousand	% of holding
Patel Engineering Limited and its nominee	10,000	100%	10,000	100%
Total	10,000	100%	10,000	100%

* There is no changes in Promotor holding.

NOTE : 5

Other equity

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Reserves and surplus		
Opening Balance	-	-
Add : loss for the year	(2,25,324.85)	-
Closing balance	(2,25,324.85)	-



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WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

NOTE : 6
BORROWINGS (CURRENT)

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Unsecured, considered good		
From related parties	2,21,796.17	2,21,728.70
Terms of repayment : repayable on demand		
Total	2,21,796.17	2,21,728.70

NOTE : 7
TRADE PAYABLE - CURRENT

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,999.30	2,999.30
Total	2,999.30	2,999.30

Trade payables ageing schedule as on 31st March, 2025

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	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	2,999.30	2,999.30
(iii) Disputed dues - MSME	-	-	-	-	-
(iii) Disputed dues - Others	-	-	-	-	-
Total	-	-	-	2,999.30	2,999.30

Trade payables ageing schedule as on 31st March, 2024

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	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	2,999.30	2,999.30
(iii) Disputed dues - MSME	-	-	-	-	-
(iii) Disputed dues - Others	-	-	-	-	-
Total	-	-	-	2,999.30	2,999.30

NOTE : 8
OTHER CURRENT LIABILITIES

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Duties and taxes	-	3.50
Other payables	40.17	42.57
Total	40.17	46.07

NOTE : 9
OTHER EXPENSES

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Auditors remuneration *	6.25	-
Professional fees	9.90	-
Total	16.15	-

*** Auditors remuneration**

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Audit fees	6.25	-
Fees for limited review	-	-
Total	6.25	-

NOTE : 10
EXCEPTIONAL ITEM

Particulars	31st March, 2025	31st March, 2024
	Amt. in thousand	Amt. in thousand
Provision for impairment *	2,25,303.70	-
Total	2,25,303.70	-

* During the year, the Company carried out a detailed review of the project feasibility, its economic benefits in term of new government policy for the project. As a result of this review, on prudence basis, company has impaired the CWIP of Rs. 2,25,303.70 (in thousand) during the year and shown as exceptional items




WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

NOTE : 11

NOTES TO ACCOUNTS

1	As on 31st March, 2025	As on 31st March, 2024
Contingent Liabilities	Nil	Nil

2 In terms of Ind AS-12 ' Income Taxes' , the Company does not have any deferred tax liability.

3 As the company has only one segment, segment reporting in terms of Ind AS-108 is not applicable.

4 The information as required by Ind AS-24 relating to 'Related Party Disclosures' is given below:

A. List of related parties:

(As identified by the management)

(a) Holding company :

Patel Engineering Limited

(b) Fellow subsidiaries :

Bhooma Realities Private Limited

Energy Design Private Limited *

Friends Nirman Private Limited

Pandora Infra Private Limited

Hampus Infrastructure Private Limited

Patel Engineering Infrastructure Limited

Patel Patron Private Limited

Shashvat Land Projects Private Limited

Vismaya Constructions Private Limited

Dirang Energy Private Limited

Digin Hydro Power Private Limited

Mevona Hydro Power Private Limited

Saskang Rong Energy Private Limited

Michigan Engineers Private Limited (51%) (upto May 25, 2023)

Shreeanant Constructions Private Limited

Apollo Buildwell Private Limited

Arsen Infra Private Limited

Lucina Realtors Private Limited

Hera Realcon Private Limited - (97.13%) *

PBSR Developers Private Limited

Waterfront Developers Limited

Patel Engineering Inc.

Patel Engineering Lanka Pvt. Ltd.

Patel Enaa. (Mauritius) Ltd.

Patel Enaa. (Singapore) Ltd.

* The Company has applied for strike off

(b) Key management personnel (KMP) :

Ms. Kavita Shirvaikar - Director

Mr. Sunil Sapre - Director (upto 13th October, 2023)

Mr. Sibatosh Debnath - Director (w.e.f. 13th October, 2023)

B. Transactions during the year ended and balances outstanding as at 31st March, 2025 with related parties are as follows:

(i) Transactions

(Amt. in thousand)

Particulars	Holding company	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Loan taken	67.48	46.30

(ii) Outstanding balances:

(Amt. in thousand)

Nature of transactions	Holding company	
	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Loan taken	2,21,796.17	2,21,728.70

(iii) Disclosure in respect of material transactions with related parties.

(Amt. in thousand)

Particulars	Name of the company	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Loan taken	Patel Engineering Ltd.	67.48	46.30

Note : No amount pertaining to related parties have been written off / back or provided for.

5 Under the head "Trade Payable no separate disclosure is made for outstanding amount(s) due to Micro, Small and Medium Enterprises Development Act 2006, as the Company has not received any communication from its vendors. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the company.



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WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

6 Basic and diluted earnings per share:

	2024-25	2023-24
(a) Loss for the year (Amt. in thousand)	(2,25,324.85)	-
(b) No. of equity shares as on April 1,	10,000	10,000.00
Add: shares allotted	-	-
No. of equity shares as on March 31,	10,000	10,000
(c) Face value of equity shares (in Rs.)	10.00	10.00
(d) Basic and diluted earnings per share (in Rs.)	(22,532.49)	-

7 Category-wise classification of financial instruments

	Non Current		(Amt. in thousand)	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Financial assets measured at amortised cost				
Cash and cash equivalents	-	-	33.54	30.54

	Non Current		(Amt. in thousand)	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
Financial liabilities measured at amortised cost				
Borrowings	2,21,796.17	2,21,728.70	-	-
Trade payables	-	-	2,999.30	2,999.30

8 Fair value hierarchy

i) Financial instrument measured at amortised cost

The carrying amount of financial assets and liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

9 Financial risk management

The Company's financial liabilities comprise mainly of borrowings, trade payables and other payables. The Company's financial assets comprise mainly of investments, cash and cash equivalents, other balances with banks, loans, trade receivables and other receivables.

The Company is exposed to market risk, credit risk and liquidity risk. The board of directors ('Board') have overall responsible for establishment and oversight of the Company's risk management framework. The Company follows the Holding company's risk management framework which seeks to identify, assess and mitigate financial risks in order to minimize potential adverse effects on the Company's financial performance.

The following disclosures summarize the Company's exposure to financial risks and information regarding use of derivatives employed to manage exposures to such risks. Quantitative sensitivity analysis have been provided to reflect the impact of reasonably possible changes in market rates on the financial results, cash flows and financial position of the Company.

1) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: interest rate risk, currency risk and other price risk. Financial instruments affected by market risk includes borrowings, investments, trade payables, trade receivables, loans and derivative financial instruments.

(a) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's primarily total debt obligation with fixed interest rate, therefore a change in interest rate at the reporting date would not effect the profit & loss.

(b) Foreign currency risk

The company's primary business activities are within India therefore it does not have any exposure in foreign currency.

2) Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The maximum exposure of the financial assets are contributed by cash and cash equivalents.

Cash and Bank balance

Credit Risk on cash and cash equivalent, deposits with the banks / financial institutions is generally low as the said deposits have been made with the banks / financial institutions who have been assigned high credit rating by international and domestic rating agencies.

3) Liquidity risk

Liquidity is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price. The Company's treasury department is responsible for liquidity, funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.



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WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

The table below provides details regarding the contractual maturities of significant financial liabilities:

Particulars	(Amt. in thousand)			
	Less than 1 year	1 - 5 years	More than 5 years	Total
At 31st March, 2025				
Borrowings	-	2,21,796.17	-	2,21,796.17
Trade payable		-	2,999.30	2,999.30
At 31st March, 2024				
Borrowings	-	2,21,728.70	-	2,21,728.70
Trade payable		-	2,999.30	2,999.30

10 Capital management

For the purpose of the Company's capital management, capital includes issued capital and all other equity reserves attributable to the equity shareholders of the Company. The primary objective of the Company when managing capital is to safeguard its ability to continue as a going concern and to maintain an optimal capital structure so as to maximize shareholder value. As at March 31, 2025, the Company has only one class of equity shares and has moderate debt. Consequent to such capital structure, there are no externally imposed capital requirements. In order to maintain or achieve an optimal capital structure, the Company allocates its capital for distribution as dividend or re-investment into business based on its long term financial plans. Consistent with others in the industry, the Company monitors its capital using the gearing ratio which is total debt divided by total capital.

Rs in Thousand

Particulars	As at 31st March, 2025	As at 31st March, 2024
Total debt	2,21,796.17	2,21,728.70
Total equity	(2,25,224.85)	100.00
Total debt to total equity ratio (gearing ratio)	(0.98)	2,217.29

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the borrowings that define the capital structure requirements.

11 Relationship with struck-off companies

There are no transactions with the Companies whose name are struck off under section 248 of The Companies Act, 2013 or section 560 of The Companies Act, 1956 during the year ended March 31, 2025.

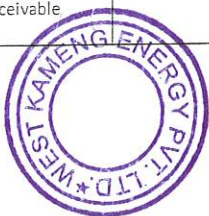
12 Additional regulatory required by schedule III to the Companies Act, 2013

- The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the benami transactions (prohibition) act, 1988 (45 of 1988) and rules made thereunder.
- The Company does not have any charges or satisfaction of charges which is yet to be registered with registrar of Companies beyond the statutory period.
- The Company has not traded or invested in crypto currency or virtual currency during the year.
- The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:
 - 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 to or on behalf of the ultimate beneficiaries.
- The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - 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 to third parties
- There is no income surrendered or disclosed as income during the year in tax assessments under the income tax act, 1961 (such as search or survey), that has not been recorded in the books of account.

- During the year, the Company conducted a detailed review of the feasibility of the project, including an assessment of its expected economic benefits in light of the new government policy relevant to the project. As a result of this review, and in line with the principle of prudence, the Company has decided to suspend the capitalization of any further costs related to the project. Accordingly, all subsequent expenditures will be expensed as incurred.

14 Ratios

	Particulars	Numerator / Denominator	As at 31st March, 2025	As at 31st March, 2024	Variance
(a)	Current ratio	Current assets / current liabilities	0.01	0.01	10.04%
(b)	Debt-equity ratio *	Total Debt / Total equity	(0.98)	2,217.29	-100.04%
(c)	Debt service coverage ratio	Net Operating Income / Debt Service (Payment of principal & Int. on loan)	N.A.	N.A.	N.A.
(d)	Return on equity ratio *	(Net earnings / shareholder's equity)*100	1.00	N.A.	N.A.
(e)	Inventory turnover ratio	Sales/Avg. inventory	N.A.	N.A.	N.A.
(f)	Trade receivable turnover ratio	Total sales / average trade receivable	N.A.	N.A.	N.A.



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WEST KAMENG ENERGY PRIVATE LIMITED

Notes to financial statement for the year ended 31st March, 2025

(g)	Trade payable turnover ratio	Total purchase / average trade payable	N.A.	N.A.	N.A.
(h)	Net capital turnover ratio	Net Sales/working capital	N.A.	N.A.	N.A.
(i)	Net profit ratio	(Net profit / Turnover) *100	N.A.	N.A.	N.A.
(j)	Return on capital employed *	EBIT/Capital Employed (Total assets-current liab)	74.96	N.A.	N.A.
(k)	Return on invetsment	(Net profit / Cost of Investment) *100	N.A.	N.A.	N.A.

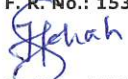
Note :

* Refer Note 11(13)

- 15 The Company has incurred net loss of Rs.2,25,324.85 thousands during the year to date ended March 31, 2025 and as at the date its current liabilities have exceeded its current assets by Rs.3,005.93 thousands and has accumulated losses amounting Rs.2,25,324.85 thousands which have resulted in complete erosion of the net-worth of the company. The business of the company is dependent on the business of group as a whole. The management of the company, considering the continuous financial support from the holding company, have prepared the above financial statement as "Going concern".
- 16 (a) Previous year figures have been regrouped / rearranged wherever necessary.
(b) Figures in brackets relates to previous year.

As per our report attached

For Hemal K Shah & Associates
Chartered Accountants
F.R. No.: 153924W


CA Hemal K Shah
Proprietor
Mem. No.: 188064

Place: Mumbai
Date: May 02, 2025



For West Kameng Energy Private Limited


Sibatosh Debnath
Director
(Din No. : 06578358)


Kavita Shirvaika
Director
(Din No. : 07737376)



WEST KAMENG ENERGY PRIVATE LIMITED

Statement Of capital work-in-progress for the year ended 31st March, 2025

Particulars	(Amt. in thousand)	
	31st March, 2025	31st March, 2024
OPENING BALANCE (A)	2,25,266.28	2,25,214.08
Additions during the year		
Auditors remuneration	35.63	41.30
Consultation fees / professional fees	-	9.40
Registration fees	1.80	1.50
Less : Excess credit written back	-	-
Total (B)	37.43	52.20
Less : Provision for impiarment (C)	(2,25,303.70)	
Total (A+B+C)	-	2,25,266.28

For Hemal K Shah & Associates
Chartered Accountants
F. R. No.: 153924W


CA Hemal K Shah
Proprietor
Mem. No.: 188064



Place: Mumbai
Date: May 02, 2025

For West Kameng Energy Private Limited


Sibatos Deb Nath
Director
(Din No. : 06578358)


Kavita Shirvaikar
Director
(Din No. : 07737376)

