

31-Mar-26

Statement of Financial Position

31-Mar-25		Ref	31-Mar-26					Amount in INR	Check
Amount in INR	Particulars		Amount in INR	Book value in local currency					
				As per local GAAP	Ind AS adjustments	As per Ind AS			
	ASSETS								
	Non-current assets								
-	Property, plant and equipment	3	-	-	-	-	-	-	
	Capital work-in-progress		-			-	-	-	
	Intangible assets								
	Goodwill		-			-	-	-	
-	Other intangible assets	2	-	-	-	-	-	-	
	Investment property		-			-	-	-	
-	Investments accounted for using the equity method	4	-	-	-	-	-	-	
	Financial assets								
	Investments								
-	Investments in subsidiary	6.1	-	-	-	-	-	-	
-	Other investments	6.1	-	-	-	-	-	-	
	Trade receivables								
-	from affiliated companies	10.1	-	-		-	-	-	
-	others	10.1	-	-		-	-	-	
	Cash and Bank Balance								
-	Cash and cash equivalents	12.1	-	-	-	-	-	-	
-	Bank balances	12.1	-	-	-	-	-	-	
	Other financial assets								
-	from affiliated companies	IC-BS	-	-		-	-	-	
-	others	6.1	-	-	-	-	-	-	
-	Derivative financial instruments	6.1	-	-	-	-	-	-	
-	Deferred tax assets (net)	7	-	-	-	-	-	-	
-	Current tax assets	11	-	-	-	-	-	-	
-	Other non-current assets	6	-	-	-	-	-	-	
-	Total Non-current assets		-	-	-	-	-	-	
	Current assets								
	Inventories								
	from affiliated companies		-			-	-	-	
-	others	8	-	-	-	-	-	-	
	Financial assets								
	Investments		-			-	-	-	
	Trade receivables								
-	from affiliated companies	IC-BS	-	-		-	-	-	
-	others	10	-	-	-	-	-	-	
	Cash and Bank Balance								
-	Cash and cash equivalents	12.1	-	-	-	-	-	-	
-	Bank balances other than those mentioned in cash and cash equivalents	12.1	-	-	-	-	-	-	
	Loans		-			-	-	-	
	Other financial assets								
	from affiliated companies	IC-BS	51,000	51,000		51,000	51,000	-	
-	others	6.1	49,000	49,000	-	49,000	49,000	-	
-	Derivative financial instruments	6.1	-	-	-	-	-	-	
-	Other current assets	6.1	-	-	-	-	-	-	
-	Total Current assets		1,00,000	1,00,000	-	1,00,000	1,00,000	-	
-	TOTAL ASSETS		1,00,000	1,00,000	-	1,00,000	1,00,000	-	

For GHAZIABAD BIOENERGY PRIVATE LIMITED

Director

Statement of Financial Position

31-Mar-25		31-Mar-26						
Amount in INR	Particulars	Ref	Amount in INR	Book value in local currency			Amount in INR	Check
				As per local GAAP	Ind AS adjustments	As per Ind AS		
	EQUITY AND LIABILITIES							
	Equity							
-	Equity share capital	SE	1,00,000	1,00,000	-	1,00,000	1,00,000	-
	Other equity							
-	Share premium	SE	-	-	-	-	-	-
-	Capital reserve	SE	-	-	-	-	-	-
-	Legal reserves	SE	-	-	-	-	-	-
-	Other reserves	SE	-	-	-	-	-	-
-	Translation reserve	SE	-	-	-	-	-	-
-	Retained earnings	SE	-	-	-	-	-	-
	Share application money pending allotment		-			-	-	-
-	Equity attributable to owners of the parent		1,00,000	1,00,000	-	1,00,000	1,00,000	-
	Non-controlling interests	15	-			-	-	-
-	Total Equity		1,00,000	1,00,000	-	1,00,000	1,00,000	-
	Liabilities							
	Non-current liabilities							
	Financial liabilities							
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-
-	Borrowings	14	-	-		-	-	-
-	Lease Liabilities	13.1	-	-		-	-	-
	Trade payables							
	from affiliated companies	IC-BS	-	-		-	-	-
-	MSME		-	-		-	-	-
-	others	13.1	-	-		-	-	-
	Other financial liabilities							
	from affiliated companies	IC-BS	-	-		-	-	-
-	others	13.1	-	-		-	-	-
-	Other non current liabilities	13.1	-	-		-	-	-
-	Pension and other employee obligations	13.1	-	-		-	-	-
-	Provisions	13.1	-	-		-	-	-
-	Derivative financial instruments	13.1	-	-		-	-	-
-	Deferred tax liabilities	7	-	-		-	-	-
-	Total non-current liabilities		-	-		-	-	-
	Current liabilities							
	Financial liabilities							
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-
-	Borrowings	14	-	-		-	-	-
-	Lease Liabilities	13.1	-	-		-	-	-
	Trade payables							
	from affiliated companies	IC-BS	-	-		-	-	-
-	MSME		-	-		-	-	-
-	others	13.1	-	-		-	-	-
	Other financial liabilities							
	from affiliated companies	IC-BS	-	-		-	-	-
-	others	13.1	-	-		-	-	-
-	Other current liabilities	13.1	-	-		-	-	-
-	Pension and other employee obligations	13.1	-	-		-	-	-
-	Provisions	13.1	-	-		-	-	-
-	Derivative financial instruments	13.1	-	-		-	-	-
-	Current tax liabilities	11	-	-		-	-	-
-	Total Current liabilities							
-	TOTAL EQUITY AND LIABILITIES		1,00,000	1,00,000	-	1,00,000	1,00,000	-
-	Check		-	-		-	-	-
For and on behalf of (name of the audit firm)			For and on behalf of GHAZIABAD BIOENERGY PRIVATE LIMITED					
			For GHAZIABAD BIOENERGY PRIVATE LIMITED				(Signatures-2)	
			(Signatures-1)					
Name :	Partner	Name : Director		Director	Name :	Director		
Designation :		Designation :			Designation :			
Place :		Place :			Place :			
Date :		Date :						
			(Signatures-4)				(Signatures-3)	
Name :		CEO	Name :		CFO			
Designation :			Designation :					
Place :			Place :					
Date :			Date :					

Statement of Changes in Equity

Amount in local currency

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2025									
Dividends									
Issue of share capital	10,000	1,00,000							1,00,000
Release of reserve=									
Others (Please specify)									
Others (Please specify)									
Transaction with owners	10,000	1,00,000	-	-	-	-	-	-	1,00,000
Profit for the year									
Other comprehensive income									
Remeasurements of post-employment benefit obligations									
Exchange differences on translation of foreign operations									
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									
Others (Please specify)									
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2026	10,000	1,00,000	-	-	-	-	-	-	1,00,000

Amount in INR

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2024									
Dividends									
Issue of share capital									
Release of reserve=									
Others (Please specify)									
Others (Please specify)									
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year									
Other comprehensive income									
Remeasurements of post-employment benefit obligations									
Exchange differences on translation of foreign operations									
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									
Others (Please specify)									
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2025	-	-	-	-	-	-	-	-	-

For GHAZIABAD BIOENERGY PRIVATE LIMITED

 Director

