

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Indiquebe Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032

Mail Id: info@renfrapower.com

Mobile: 99655 15101

NOTICE

NOTICE is hereby given that the 7th Annual General Meeting of the Members of M/s.Renfra Energy India Private Limited will be held at Indiquebe Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032 on Monday, the 30th September, 2024 at 4.00 P.M through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the financial statement of the Company for the year ended 31st March, 2024 including Audited Balance Sheet as at 31st March, 2024 and the Statement of the Profit & Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon as an **Ordinary Resolution**.

"RESOLVED THAT the Audited Financial Statement of the company for the year ended 31st March 2024 including Balance Sheet as at 31st March 2024, the statement of Profit and Loss Account of the Company together with the report of the Board of Directors and Auditors of the company thereon, as circulated to the members and presented to the meeting be and are hereby considered and adopted."

2. To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Audit and Auditors) Rules, 2014 ("Rules") (including any statutory modification or re-enactment thereof, for the time being in force), the Company hereby Appoints **M/s. Krupa & Co**, Chartered Accountants, as Auditors of the Company to hold office from the conclusion of this Annual General Meeting (AGM) till the conclusion of the next AGM of the Company to be held in the year 2027."

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For and on behalf of the board

FOR RENFRA ENERGY INDIA PRIVATE LIMITED



PERIYASAMY MUTHURAJ
DIRECTOR
DIN: 06746691



LINGA DURAI ARUMUGA RAJA
DIRECTOR
DIN: 08490476

Dated 04.09.2024

Place-Chennai

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER. THE PROXY IN ORDER TO BE EFFECTIVE SHOULD BE DULY STAMPED, COMPLETED AND SIGNED AND MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY, NOT LATER THAN 48 HOURS BEFORE THE MEETING.
2. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars on AGM through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Notice of the AGM and the annual report for the F.Y. 2023-24 are being sent electronically to the Members whose email i.ds are registered with the Company unless any Member has requested for a physical copy of the same.
4. Since the proceedings of this AGM are being conducted through VC/ OAVM, the Registered Office of the Company situated at Indiquebe Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032 is deemed to be the venue of the AGM.

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5. Members/Proxies should bring the enclosed Attendance Slip duly filled for attending the meeting.
 6. All the documents referred to in the Notice and Explanatory Statements are open for inspection at the Registered Office of the Company on all working days.
 7. An Explanatory statement pursuant to Section Special Business is annexed.

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BOARD'S REPORT

**To,
The Members,
RENFRA ENERGY INDIA PRIVATE LIMITED**

The directors have pleasure in presenting the Annual Report on the business and operations of the company together with the Audited Statement of Accounts for the year ended 31st March 2024.

FINANCIAL HIGHLIGHTS (STANDALONE)

During the year under review, performance of the company as under:

<i>(In Lakhs)</i>		
Particulars	Year ended 31st March 2024	Year ended 31st March 2023
TOTAL REVENUE	44,673.21	27,555.53
Less: TOTAL EXPENSES	39,663.65	26,475.02
Profit/(Loss) before taxation	5,009.56	1,080.51
Less: Tax Expense		
(1) CURRENT TAX	1,285.35	278.81
(2) DEFERRED TAX	(8.59)	(4.16)
Profit/(Loss) after tax	3,732.80	805.86

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company had registered a turnover of 44,673.21 Lakhs as against Rs. 27,555.53 Lakhs for the previous year. The Company has registered a Profit before Tax of Rs. 5,009.56 Lakhs as against profit before tax of Rs. 1,080.51 Lakhs for the previous year. The Company made a Profit after tax for the year of Rs.3,732.80 Lakhs (Rupees Thirty-Seven Crore Thirty-Two Lakhs Eighty Thousand only).

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CHANGE IN NATURE OF BUSINESS, IF ANY

There was no material change or commitment affecting the financial position of the Company between the end of the financial year of the Company and the date of the report other than those disclosed in the financial statements. There was no change in nature of business during the year.

DIVIDEND

The Directors have not recommended any dividend during the year under review.

AMOUNTS TRANSFERRED TO RESERVES

The Company has earned a Profit of Rs. 3,732.80 lakhs and subsequently the same amount was transferred to reserves.

CHANGES IN SHARE CAPITAL, IF ANY

There was no change in the share capital of the company during the Financial Year 2023-24.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS

Pursuant to Rule 4(4) of Companies (Share Capital and Debenture Rules, 2014), there is no issue of Equity Shares with Differential Rights during the year 2023-24.

DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS

Pursuant to Rule 12(9) of Companies (Share Capital and Debenture Rules, 2014), there is no issue of Employee Stock options during the year 2023-24.

DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES

Pursuant to Rule 8(13) of Companies (Share Capital and Debenture Rules, 2014) there is no issue of Sweat Equity shares during the year 2023-24.

INFORMATION ABOUT HOLDING / SUBSIDIARY / JV / ASSOCIATE COMPANY

The Company has no Holding/subsidiary/Joint Venture/Associate Company.

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TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared and paid last year.

MATERIAL CHANGES AND COMMITMENTS

There were no material changes affecting the financial position of the Company during the year under review.

THE EXTRACT OF ANNUAL RETURN

The extract of Annual Return in **Form No.MGT-9** for the Financial Year 2023-24 has been enclosed with this report.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2023-24, following meetings of the Board of Directors of the company were held:

S NO	DATE OF BOARD MEETING	HALF-YEARLY	NO OF DIRECTORS AS ON THE DATE OF MEETING	TOTAL NO OF DIRECTORS ATTENDED
1	03.04.2023	I	2	2
2	01.06.2023	I	2	2
3	31.08.2023	I	2	2
4	21.10.2023	II	2	2
5	28.12.2023	II	2	2
6	23.02.2024	II	2	2
7	27.03.2024	II	2	2
8	29.03.2024	II	2	2

AUDITORS and REPORT thereon

The Statutory Auditors, **M/s. Krupa & Co**, Chartered Accountants, has been ratified by the members of the company to hold office up to the ensuing Annual General Meeting. Further the report of the statutory Auditors along with notes to schedules is enclosed to this report. The observation made in the Auditors Report are self-explanatory and therefore do not call for any further comments.

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Explanation to Auditor's Remarks

Independent auditor's report of the company stated that the company has complied with all the statutory provisions as per the standards of auditing specified under section 143(10) and there was no adverse remark made by the statutory auditor in his report.

RE-APPOINTMENT OF INDEPENDENT AUDITOR

Since the Company doesn't fall under the classes of Companies as mentioned in Section 139(2) of Companies Act, 2013, Details about re-appointment of independent auditor is not applicable.

LOANS, GUARANTEES AND INVESTMENTS

Details of Loan, Investments and Guarantees covered under Section 196 of Companies Act, 2013

Details of Loans:

S NO	DATE OF MAKING LOAN	DETAILS OF BORROWER	AMOUNT	PURPOSE FOR WHICH THE LOAN IS TO BE UTILIZED BY THE RECIPIENT	TIME PERIOD FOR WHICH IT IS GIVEN	DATE OF BR	DATE OF SR	RATE OF INTEREST	SECURITY
NIL									

Details of Investments:

S NO	DATE OF INVESTMENT	DETAILS OF INVESTEE	AMOUNT	PURPOSE FOR WHICH THE PROCEEDS FROM INVESTMENT IS PROPOSED TO BE UTILIZED BY THE RECIPIENT	DATE OF BR	DATE OF SR	EXPECTED RATE OF RETURN
NIL							

Details of Guarantee / Security Provided:

S	DATE OF PROVIDING	DETAILS OF	AMOUNT	PURPOSE FOR WHICH	DATE OF BR	DATE OF SR	COMMISSION
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NO	SECURITY OR GUARANTEE	RECIPIENT		SECURITY/GUA RANTEE IS PROPOSED TO BE UTILIZED BY THE RECIPIENT			
NIL							

RELATED PARTY TRANSACTIONS

All the transactions entered by the Company with related parties were in the Ordinary Course of Business and at Arm's Length pricing basis. Particular of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in Form AOC - 2 is annexed.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

(a) Conservation of Energy & Technology Absorption:

There is no information to be furnished regarding Technology Absorption as The Company has not undertaken any research and development activity in any manufacturing activity nor any specific technology is obtained from any external sources, which needs to be absorbed or adopted. Innovation is a culture in the Company to achieve cost efficiency in the business in order to become more and more competitive in the prevailing environment that cannot be quantified.

(b) Foreign Exchange Earnings/ Outgo:

(In Lakhs)

Earnings	NIL
Outgo	12,675.42

RISK MANAGEMENT

The company has laid down procedures for monitoring the risk management and implementing risk mitigation measures. The top management reviews from time to time the possibility and probability of risks associated with the company to implement changes in risk mitigation plan accordingly.

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DIRECTORS and KMP

NAME	DESIGNATION	DIN	DATE OF APPOINTMENT
PERIYASAMY MUTHURAJ	Director	06746691	01/10/2020
LINGA DURAI ARUMUGA RAJA	Director	08490476	29/07/2019

STATEMENT SHOWING DETAILS OF EMPLOYEES

As required under provisions of the Companies Act, 2013 and Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, particulars of the employees concerned forms a part of the Board's Report

NAME (AGE)	DESIGNATION/NATURE OF DUTIES	REMUNERATION (In Lakhs)	QUALIFICATION/EXPERIENCE (YEARS)	DATE OF COMMENCEMENT OF EMPLOYMENT	PREVIOUS EMPLOYMENT
PERIYASAMY MUTHURAJ	Director	181.60	-	01/10/2020	NIL
LINGA DURAI ARUMUGA RAJA	Director	31.87	-	29/07/2019	NIL

DEPOSITS

The Company has not accepted any deposits or any amount deemed to be deposits under the provisions of Companies Act, 2013 and its other applicable provisions.

CORPORATE SOCIAL RESPONSIBILITY

The Company does not cover under the CSR provisions of the Companies Act, 2013. Hence, this clause is not applicable to the Company for the financial year 2023-24.

ANNUAL EVALUATION

The provision of section 134(3) (p) relating to board evaluation is not applicable on the company.

INDEPENDENT DIRECTORS AND DECLARATION

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

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NOMINATION, REMUNERATION AND STAKEHOLDERS RELATIONSHIP COMMITTEE

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial Remuneration, Directors qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

AUDIT COMMITTEE

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company.

SECRETARIAL AUDIT REPORT

This Clause is not applicable to the Company for the financial year 2022-23.

COST RECORDS

Pursuant to section 148 (1) of the Companies Act, 2013, the Company is maintaining its Cost Records as requires under the act.

COST AUDIT

Pursuant to section 148 (1) of the Companies Act, 2013 read with prescribed rules, the company has appointed Mr.B Venkateswar, Cost Accountant (Membership Number: 27622) to undertake the cost audit of the records maintained for the financial year 2023-24.

VIGIL MECHANISM

This Clause is not applicable to the Company for the financial year 2023-24.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS

Our belief in good corporate citizenship enshrined in the Company's code of conduct, its policies, compliance with law and robust internal control systems, which are subjected to regular assessment drives its effectiveness, reinforces integrity of management and fairness in dealing with all the stakeholders.

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DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (Prevention, Prohibition and Redressal) Act, 2013:

The Company has adopted a policy on Prevention, Prohibition and Redressal of Sexual Harassment at the workplace, in line with the provisions of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act 2013 and the Rules there under. The Policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure.

The company has not received any complaint of sexual harassment during the financial year 2023-24.

DIRECTOR'S RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134 (5) of the Companies Act 2013, the directors confirm that:

- a) in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;*
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 earned profit of the Company for that period;*
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;*
- d) the directors had prepared the annual accounts on a going concern basis;*
- e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.*
- f) The directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.*

Details of significant and material orders passed by the Regulators, Courts and Tribunals: NIL

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No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and company's operations in future.

ACKNOWLEDGEMENT

The Directors take this opportunity to place on record their appreciation to all employees for their hard work, spirited efforts, dedication and loyalty to the company which has helped the company maintain its growth.

For and on behalf of the board
FOR RENFRA ENERGY INDIA PRIVATE LIMITED



PERIYASAMY MUTHURAJ
DIRECTOR
DIN: 06746691



LINGA DURAI ARUMUGA RAJA
DIRECTOR
DIN: 08490476

Dated: 04.09.2024
Place-Chennai

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ANNEXURE-I FORM NO AOC-2

Form for disclosure of particulars of contracts/ arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

(Pursuant to clause (h) of subsection (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of Contracts/ Arrangements/transactions not at arm's length basis

(a) Name(s) of the related party & nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of contracts/arrangements/transactions

(d) Salient terms of contracts/arrangements/transactions including the value, if any

(e) Justification for entering into such contracts/arrangements /transactions

(f) Date(s) of approval by the board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188.

NIL

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Mail Id: info@renfrapower.com**Mobile:** 99655 15101**2. Details of Contracts/ Arrangements/ transactions at arm's length basis:**

S.No	Name of Related party/ Nature of Relationship	Nature of Contract	Estimated and Actual Amount (in Lakhs)	Duration of contract	Date(s) of approval by the board	Amount paid as advances, if any:
1	MR. PERIAYA SAMY MUTHURAJ	Payment	491.90	2023-24	03.04.2023	NIL
2	MR. PERIAYA SAMY MUTHURAJ	Receipt	263.86	2023-24	03.04.2023	NIL
3	MR. PERIAYA SAMY MUTHURAJ	Others	28.84	2023-24	03.04.2023	NIL
4	MR. PERIAYA SAMY MUTHURAJ	Remuneration	181.60	2023-24	03.04.2023	NIL
5	MR.JAYENDRAN	Purchase	87.62	2023-24	03.04.2023	NIL
6	MR.JAYENDRAN	Receipt	1.40	2023-24	03.04.2023	NIL
7	MR.JAYENDRAN	Payment	81.08	2023-24	03.04.2023	NIL
8	MR.JAYENDRAN	Others	3.20	2023-24	03.04.2023	NIL
9	MR. LINGA DURAI ARUMUGA RAJA	Payment	48.19	2023-24	03.04.2023	NIL

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10	MR. LINGA DURAI ARUMUGA RAJA	Receipt	2.56	2023-24	03.04.2023	NIL
11	MR. LINGA DURAI ARUMUGA RAJA	Others	13.18	2023-24	03.04.2023	NIL
12	MR. LINGA DURAI ARUMUGA RAJA	Remuneration	31.87	2023-24	03.04.2023	NIL
13	M/S. GWIND SERVICES PRIVATE LIMITED	Sales	56.15	2023-24	03.04.2023	NIL
14	M/S. GWIND SERVICES PRIVATE LIMITED	Purchase	9.86	2023-24	03.04.2023	NIL
15	M/S. GWIND SERVICES PRIVATE LIMITED	Receipt	28.94	2023-24	03.04.2023	NIL
16	M/S. GWIND SERVICES PRIVATE LIMITED	Payment	414.71	2023-24	03.04.2023	NIL
17	M/S. GWIND SERVICES PRIVATE LIMITED	Others	0.15	2023-24	03.04.2023	NIL
18	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Purchase	186.85	2023-24	03.04.2023	NIL
19	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Receipt	35.00	2023-24	03.04.2023	NIL
20	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Payment	504.21	2023-24	03.04.2023	NIL

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21	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Others	0.38	2023-24	03.04.2023	NIL
22	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Sales	187.49	2023-24	03.04.2023	NIL
23	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Purchase	159.52	2023-24	03.04.2023	NIL
24	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Payment	770.57	2023-24	03.04.2023	NIL
25	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Receipt	668.13	2023-24	03.04.2023	NIL
26	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Others	11.19	2023-24	03.04.2023	NIL
27	M/S.RENFRA SPARES AND SERVICES	Purchase	41.21	2023-24	03.04.2023	NIL
28	M/S.RENFRA SPARES AND SERVICES	Receipt	1.50	2023-24	03.04.2023	NIL
29	M/S.RENFRA SPARES AND SERVICES	Payment	24.98	2023-24	03.04.2023	NIL
30	M/S.RENFRA SPARES AND SERVICES	Others	2.06	2023-24	03.04.2023	NIL
31	M/S.SPEED BOOMI PROMOTERS	Receipt	780.91	2023-24	03.04.2023	NIL
32	M/S.SPEED BOOMI PROMOTERS	Payment	1610.05	2023-24	03.04.2023	NIL
33	M/S.SPEED TEAM SOLUTIONS	Purchase	222.17	2023-24	03.04.2023	NIL

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34	M/S.SPEED TEAM SOLUTIONS	Payment	778.98	2023-24	03.04.2023	NIL
35	M/S.SPEED TEAM SOLUTIONS	Others	1.29	2023-24	03.04.2023	NIL

For and on behalf of the board

FOR RENFRA ENERGY INDIA PRIVATE LIMITED



PERIYASAMY MUTHURAJ
DIRECTOR
DIN: 06746691



LINGA DURAI ARUMUGA RAJA
DIRECTOR
DIN: 08490476

Dated 04.09.2024
Place-Chennai

ANNEXURE - II

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2024

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:					
1	CIN	U74999TN2017PTC119232			
2	Registration Date	25-10-2017			
3	Name of the Company	RENFRA ENERGY INDIA PRIVATE LIMITED			
4	Category/Sub-category of the Company	Company limited by shares Indian NonGovernment Company			
5	Address of the Registered office & contact details	Indique Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032			
6	Whether listed company	No			
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	NOT APPLICABLE			

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY :			
(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)			
S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Other Services n.e.c.	21008	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES: NIL					
SN	Name and address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section

IV. SHARE HOLDING PATTERN									
(Equity share capital breakup as percentage of total equity)									
(i) Category-wise Share Holding									
Category of Shareholders	No. of Shares held at the beginning of the year [As on 01-April-2023]				No. of Shares held at the end of the year [As on 31-March-2024]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%
b) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (1)	-	10,000	10,000	0.00%	-	10,000	10,000	100.00%	50.00%
(2) Foreign									
a) NRI Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Other Individuals	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) Any other	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub Total (A) (2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
TOTAL (A)	-	10,000	10,000	100.00%	-	10,000	10,000	100.00%	0.00%
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Banks / FI	-	-	-	0.00%	-	-	-	0.00%	0.00%
c) Central Govt	-	-	-	0.00%	-	-	-	0.00%	0.00%
d) State Govt(s)	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
f) Insurance Companies	-	-	-	0.00%	-	-	-	0.00%	0.00%
g) FIs	-	-	-	0.00%	-	-	-	0.00%	0.00%
h) Foreign Venture Capital Funds	-	-	-	0.00%	-	-	-	0.00%	0.00%
i) Others (specify)	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(1):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
2. Non-Institutions									
a) Bodies Corp.	-	-	-	0.00%	-	-	-	0.00%	0.00%
i) Indian	-	-	-	0.00%	-	-	-	0.00%	0.00%

ii) Overseas	-	-	-	0.00%	-	-	-	0.00%	0.00%
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	-	-	0.00%	-	-	-	0.00%	0.00%
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
Non Resident Indians	-	-	-	0.00%	-	-	-	0.00%	0.00%
Overseas Corporate Bodies	-	-	-	0.00%	-	-	-	0.00%	0.00%
Foreign Nationals	-	-	-	0.00%	-	-	-	0.00%	0.00%
Clearing Members	-	-	-	0.00%	-	-	-	0.00%	0.00%
Trusts	-	-	-	0.00%	-	-	-	0.00%	0.00%
Foreign Bodies - D R	-	-	-	0.00%	-	-	-	0.00%	0.00%
Sub-total (B)(2):-	-	-	-	0.00%	-	-	-	0.00%	0.00%
Total Public (B)	-	-	-	0.00%	-	-	-	0.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs			*	0.00%			-	0.00%	0.00%
Grand Total (A+B+C)		10,000	10,000	100.00%		10,000	10,000	100.00%	0.00%

(ii) Shareholding of Promoter

SN	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged/encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Mr.Periyasamy Muthuraj	9,000.00	90.00%	NIL	9,000	90.00%	NIL	NIL
2	Mr.Linga Durai Arumuguraja	1,000.00	10.00%	NIL	1,000	10.00%	NIL	NIL

(iii) Change in Promoters' Shareholding (please specify, if there is no change): NIL

SN	Particulars	DATE	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	NAME:						
	At the beginning of the year						
	Changes during the year						
	At the end of the year						

(iv) Shareholding Pattern of top ten Shareholders: NIL

(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For each of the Top 10 shareholders	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	NAME:						
	At the beginning of the year						
	Changes during the year						
	At the end of the year						
2	NAME:						
	At the beginning of the year						
	Changes during the year						
	At the end of the year						

(v) Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Date	Reason	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
				No. of shares	% of total shares	No. of shares	% of total shares
1	Name: Mr. Periyasamy Muthuraj						
	At the beginning of the year	01-04-2023		9,000	90.00%	9,000	90.00%
	Changes during the year			NIL	0.00	NIL	0.00
	At the end of the year	31-03-2024		9,000	90.00%	9,000	90.00%
2	Name: MR. Linga Durai Arumugaraia						
	At the beginning of the year	01-04-2023		1,000	10.00%	1,000	10.00%
	Changes during the year				0.00%		
	At the end of the year	31-03-2024		1,000	10.00%	1,000	10.00%

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(Amt. Rs. in Lakhs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	151.67	71.85	-	513.39
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	151.67	71.85	-	513.39
Change in Indebtedness during the financial year				
* Addition	500.44	1,275.84	-	1,776.28
* Reduction	96.57	1,059.75	-	1,156.32
Net Change	403.87	216.09	-	619.96
Indebtedness at the end of the financial year				
i) Principal Amount	555.55	287.94	-	843.49
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	555.55	287.94	-	843.49

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole-time Directors and/or Executive Directors and/or Manager:

(Rs. in Lacs)

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager				Total Amount
		Name	Mr. Muthuraj	Mr. Arumugaraia		(Rs/Lac)
		Designation	Director	Director	Director	Director
1	Gross salary		181.60	31.87	-	213.47
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		-	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961		-	-	-	-
2	Stock Option		-	-	-	-
3	Sweat Equity		-	-	-	-
4	Commission					
	- as % of profit		-	-	-	-
	- others, specify		-	-	-	-
5	Others, please specify		-	-	-	-
	Total (A)		181.60	31.87	-	213.47
	Ceiling as per the Act		NOT APPLICABLE			

B. Remuneration to other Directors : Nil

SN.	Particulars of Remuneration	Name of Directors				Total Amount
		Name				(Rs/Lac)
		Designation				
1	Independent Directors					
	Fee for attending board committee meetings					
	Commission					
	Others, please specify					
	Total (1)					
2	Other Executive Directors					
	Fee for attending board committee meetings					
	Commission					
	Others, please specify- Salary					

Total (2)				
Total (B)=(1+2)				
Total Managerial Remuneration				
Overall Ceiling as per the Act				

C. Remuneration to Key Managerial Personnel other than MD/Manager/WTd - NIL

SN.	Particulars of Remuneration	Name of Key Managerial Personnel	Total Amount
	Name		(Rs/Lac)
	Designation		
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961		
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961		
2	Stock Option		
3	Sweat Equity		
4	Commission - as % of profit - others, specify		
5	Others, please specify		
	Total		

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

**On Behalf of the Board of Directors
FOR RENFRA ENERGY INDIA PRIVATE LIMITED**

Date:04.09.2024

Place:Chennai


Mr.Linga Durai Arumuga Raja
Director


Mr.Periyasamy MuthuraJ
Director

Independent Auditors' Report

To the Members of M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S RENFRA POWER PRIVATE LIMITED)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of M/s. Renfra Energy India Private Limited (Formerly known as M/S Renfra Power Private Limited) ('the Company'), which comprise the standalone Balance Sheet as at 31st March 2024, the standalone statement of profit and loss and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including a summary of the 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 accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2024, its profit and loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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 standalone financial statements.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the standalone financial statements and our auditors' report thereon.

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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 in the 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 and Board of Directors' Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, profit 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management and Board of Directors are 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 and the Board of Directors either intend 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.

The management has a responsibility for effective implementation of the requirements prescribed by the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 i.e., every company which uses an accounting software for maintaining its books of account, should use only such accounting software which has the following features:

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- Records an audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made; and
- Ensuring that audit trail is not disabled

Auditor's Responsibilities for the Audit of the Standalone 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 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 standalone 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 standalone 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors in the standalone financial statements.
- Conclude on the appropriateness of management's and Board of Director'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 standalone financial statements, or, if the disclosures are inadequate, to modify our opinion. Our

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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 standalone financial statements, including the disclosures, and whether the standalone 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.

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditors' 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.

(A) 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 standalone balance sheet, the standalone statement of profit and loss and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting standards 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 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of section 164(2) of the Act.

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(B) With respect to the other matters to be included in the Auditors' 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 pending litigations which would 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) 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 person(s) or entity(ies), 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) No funds have been received by the company from any person(s) or entity(ies), 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) Nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.
- v. No dividend has been declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.
- vi. According to Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (hereinafter referred as "the Account Rules") states that for the financial year commencing on or after the 1st day of April 2023, every company which uses accounting software for maintaining its books of account, shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

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Based on our examination which included test checks, the company has 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.

Place: Chennai

Date: 04.09.2024

For Krupa & Co
Chartered Accountants
FRN:001560S
PEER REVIEW CERTIFICATE NO: 017438

CA. IMMANUEL C.

B.Sc., F.C.A.,

CHARTERED ACCOUNTANT



(CA.C. IMMANUEL CLEMENTS)
M.No.204464
UDIN: 24204464BKEOIN9525

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Annexure A to the Independent Auditors' Report

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2024, we report the following:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(b) The Company has a regular programme of physical verification of its property, plant and equipment, by which all property, plant and equipment are verified in a phased manner over a period of three years. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain property, plant and equipment were physically verified during the year and no material discrepancies were noticed on such verification.

(c) The title deeds of immovable properties are held in the name of the company.

(d) According to the information and explanations given to us, the company has not made any revaluation initiative during this FY 2023-24.

(e) Their no proceedings pending initiation against the company under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988).

(ii) (a) The management has conducted the physical verification of inventory at reasonable intervals.

(b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

(iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Act. Accordingly, the provisions of paragraph 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of sections 185 and 186 of the Act, where applicable, with respect to the loans given, investments made, guarantees and securities given.

(v) The Company has not accepted any deposits from the public within the meaning of the directives issued by the Reserve Bank of India, provisions of sections 73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed there under.

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(vi) The Company is covered by section 148 sub section (1) of the Act with regard to the maintenance of cost records. In pursuant to the above, the company has appointed the cost auditor and such accounts and records have been made and maintained.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is regular in discharging their statutory dues including Income-tax, Goods and Services tax, provident fund, employees state insurance, sales tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues have generally been regularly deposited during the year by the Company with the appropriate authorities.

(b) There are no dues in respect of the statutory dues referred in foregoing paragraph vii) a) which have not been deposited on account of any dispute except the following:

Name of the Statute	Section	Nature of Dues	Amount	Period to which amount relates	Remarks
IGST Act, 2017	Section 73	GST Demand	3,15,950.00	FY 2019-20	-
CGST Act, 2017	Section 73	GST Demand	1,50,996.00	FY 2019-20	-
TNGST Act, 2017	Section 73	GST Demand	1,50,996.00	FY 2019-20	-
CGST Act, 2017	Section 73	GST Demand	11,370.00	FY 2019-20	-
TNGST Act, 2017	Section 73	GST Demand	11,370.00	FY 2019-20	-
Income Tax Act, 1961	-	TDS Demand	12,96,940.00	FY 2023-24	The company is processing of rectification
The Income Tax Act, 1961	154	Income Tax Demand	3,49,10,629.00	FY 2022-23	

(viii) According to the information and explanations given to us, the company has not recorded any transactions in the books of accounts which are surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to

CA. IMMANUEL C.

B.Sc., F.C.A.,

CHARTERED ACCOUNTANT

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
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institutions or Government and there are no dues to debenture holders during the year. Accordingly, the provisions of paragraph 3(ix) (a), (b), (c), (d), (e) and (f) of the order are not applicable to the company and hence not commented upon.

(x) (a) In our opinion and according to the information and explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments). The term loans taken have been applied for the purposes for which they were raised.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of share or fully or partly convertible debentures during the year. Accordingly, paragraph 3 (x) (b) of the Order is not applicable to the company.

(xi) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit. Accordingly, provisions of paragraph 3(xi) (b), (c) of the Order are not applicable to the company and hence not commented upon.

(xii) The Company is not a Nidhi Company as prescribed under section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company. Hence not commented upon.

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, all transactions with the related parties are in compliance with sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiv) According to the information and explanations given to us,

- a) The Company has an internal audit system to commensurate with the size and nature of the business.
- b) The Company is covered by section 138 of the Companies Act 2013, related to the appointment of internal auditor of the Company and we have considered the internal audit report of the company issued till date.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company.

(xvi) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi) of the order is not applicable to the

CA.IMMANUEL C.

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(xvii) Based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of Order is not applicable

(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, 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 incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharges by the company as and when they fall due.

(xx) According to the information and explanations given to us and based on our examination of the records of the Company, the company has spent the CSR amount a sum of Rs. 24,67,401/- during the year.

In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project other than ongoing projects and ongoing projects. Accordingly, paragraph 3(xx) (a) and (b) of the order are not applicable to the company and hence not commented upon.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

Place: Chennai

Date: 04.09.2024

For Krupa & Co
Chartered Accountants
FRN:001560S

PEER REVIEW CERTIFICATE NO: 017438

Immanuel



(CA.C. IMMANUEL CLEMENTS)

M No 204464

CA.IMMANUEL C.
B.Sc., F.C.A.,
CHARTERED ACCOUNTANT

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INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI, TAMILNADU- 600 032.

BALANCE SHEET AS AT 31ST MARCH, 2024.			
Particulars	Note No	As at 31.03.2024	As at 31.03.2023
		Rs. In Lakhs	Rs. In Lakhs
I. EQUITY AND LIABILITIES:			
(1) Equity			
(a) Equity Share Capital	2	10.00	10.00
(b) Reserve & Surplus	3	4,900.36	1,167.57
LIABILITIES:			
(3) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Long-term borrowings	4	487.80	513.39
(ii) Deferred tax liabilities (Net)			
(iii) Other Financial Liabilities			
(4) Current Liabilities			
(a) Financial Liabilities			
(i) Short-term borrowings	5	355.69	-
(ii) Trade payables			
(A) total outstanding dues of MSME	6 (A)	1,405.31	317.40
(B) total outstanding dues of creditors other than MSME.	6 (B)	415.65	668.28
(b) Other current liabilities	7	5,053.18	944.71
(c) Provisions	8	970.11	544.15
Notes to the Financial Statements	1		
Total		13,598.10	4,165.49
II.ASSETS:			
(1) Non-current assets			
(a) Property , Plant and Equipment	9 (A)	513.18	235.00
(b) Other Intangible Assets	9 (B)	-	-
(c) Financial Assets			
(i) Trade Receivable			
(ii) Long Term Loans and Advances	10	34.40	300.40
(iii) Other Financial Assets			
(d) Deferred Tax Assets (net)	11	12.75	4.16
(2) Current assets			
(a) Inventories	12	168.42	183.79
(b) Financial Assets			
(i) Trade receivables	13	9,037.34	1,317.73
(ii) Cash and cash equivalents	14	503.44	433.50
(c) Short Term Loans and Advances	15	1,690.78	1,373.17
(d) Other current assets	16	1,637.80	317.74
Total		13,598.10	4,165.49


PERIYASAMY


LINGA DURAI

LINGA DURAI
ARUMUGA RAJA
DIRECTOR

CA.C.IMMANUEL CLEMENTS
STATUTORY AUDITOR

MRN: 204464



M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)

CIN: U74999TN2017PTC119232

INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.
STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDING 31.03.2024

Particulars	Note No	As at 31.03.2024	As at 31.03.2023
		Rs. In Lakhs	Rs. In Lakhs
<u>INCOME</u>			
Revenue from Operations	17	44,672.88	27,552.59
Other Income	18	0.33	2.94
Total Revenue		44,673.21	27,555.53
<u>EXPENDITURE</u>			
Cost of Goods	19	28,326.53	24,166.46
Direct Expenses	20	8,658.66	1,397.92
Change of Inventories	21	15.37	(172.16)
Employee Benefit Expense	22	942.28	459.61
Financial Costs	23	496.57	29.77
Depreciation and Amortization expense	24	114.74	52.68
Other Expenses	25	1,109.50	540.73
Total Expenses		39,663.65	26,475.02
Profit/(Loss) before exceptional items and tax		5,009.56	1,080.51
Exceptional Items			
Profit/(Loss) before extraordinary items and tax		5,009.56	1,080.51
Tax expense:			
(1) Current tax		1,285.35	278.81
(2) Deferred tax		(8.59)	(4.16)
Profit/(Loss) for the period		3,732.80	805.86
Other Comprehensive Income			
Total Comprehensive Income for the period		3,732.80	805.86
Earning per equity share: (Rs. P)			
(1) Basic		37,327.97	8,058.60
(2) Diluted		37,327.97	8,058.60

Place: Chennai
Date: 04.09.2024



PERIYASAMY
MUTHURAJ
DIRECTOR
DIN:06746691

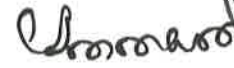


LINGA DURAI
ARUMUGA RAJA
DIRECTOR
DIN:08490476

Vide our report of even date

For Krupa & Co.,
Chartered Accountants
FRN: 001560S

PEER REVIEW CERTIFICATE NO: 017438



CA.C.IMMANUEL CLEMENTS
STATUTORY AUDITOR
MRN: 204464



UDIN: 2420446486ENVO1310

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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CIN: U74999TN2017PTC119232
INDIQUE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	For the year ended 31 March, 2024 Rs. In Lakhs	For the year ended 31 March, 2023 Rs. In Lakhs
A. Cash Flow From Operating Activities		
Net Profit Before extraordinary items & after Taxation	3,732.80	805.86
Adjustment for:		
Depreciation	114.74	52.68
(Interest from Bank)	-	-
Deffered Tax Liability	(8.59)	(4.16)
Preliminary Expenses-Income Tax paid	-	(113.98)
Provision for Bonus	-	-
Interest Expenses	(496.57)	(29.77)
Loss on sale asset/Purchase of Asset	-	-
Interest Income	0.32	2.93
Operating Profit before Working Capital Changes	3,342.70	713.55
Adjustment for:		
Trade Receivables	(7,719.61)	1,147.92
Inventories	15.37	(172.16)
Short term loans and advances	(317.61)	(1,373.17)
Trade payables	835.29	(748.41)
Other Long Term Liabilities	-	-
Other current liabilities & Provisions	4,534.43	865.71
Other current & Non-Current assets	(1,320.05)	31.03
Direct Taxes Paid	-	-
Cash from Operating Activities	(629.49)	464.49
B. Cash Flow From Investing Activities		
Purchase of Tangible Fixed Assets	(392.92)	(189.26)
Purchase of InTangible Fixed Assets	-	-
Purchase of Shares	-	-
Sale of Fixed asset	-	-
Fixed Deposits and other Deposits	-	-
Interest Received	(0.32)	(2.93)
Long term loans & advances	266.00	(300.40)
Net Cash used in Investing Activities	(127.24)	(492.59)
C. Cash Flow From Financing Activities		
Share Capital and Subscription	-	-
Share application money received pending allotment	-	-
Term loan availed	-	-
Short term Borrowings	355.69	-
Working Captial Loans availed net	-	-
Long term Borrowings	(25.60)	213.47
Interest during construction period	-	-
Interest Paid	496.57	29.77
Net Cash from Financing Activities	826.66	243.25
D. Net Increase in Cash and Cash Equivalents (A+B+C)	69.94	215.14
E. Cash & Cash Equivalents at the beginning of the year	433.50	218.36
F. Cash & Cash Equivalents at the end of the year	503.44	433.50
G. Reconciliation between Cash & Cash Equivalents shown above to Balance Sheet		
Cash & Cash Equivalents shown above	500.94	131.00
Add: Fixed Deposit	2.50	302.50
Cash & Cash Equivalents as per Balance Sheet	503.44	433.50

Place : Chennai
Date: 04.09.2024

Vide our report of even date
For Krupa & Co.,
Chartered Accountants
FRN: 001560S
PEER REVIEW CERTIFICATE NO :017438




PERIYASAMY
MUTHURAJ
DIRECTOR
DIN:06746691


LINGA DURAI
ARUMUGA RAJA
DIRECTOR
DIN:08490476


C.A. IMMANUEL CLEMENTS
STATUTORY AUDITOR
MRN: 204464
UDIN: 24204464BKENV01370

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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CIN: U74999TN2017PTC119232

INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI, TAMILNADU- 600 032.

Notes forming part of Accounts :

NOTE 2: SHARE CAPITAL

(A) Shareholder's Fund:		(Rs in Lakhs)	
Note No 2	SHARE CAPITAL	AS AT 31.03.2024	AS AT 31.03.2023
a	AUTHORISED CAPITAL: Opening Equity Shares Capital as on 01-04-2023 (10,000 Equity Share of Rs.100/- each) (A) Issued during the year 2023-2024 (Equity Share of Rs.100/- each) (B) Closing Equity Shares Capital as on 31-03-2024 (10,000 Equity Share of Rs.100/- each) (A+B)	10.00	10.00
		10.00	10.00
b	ISSUED, SUBSCRIBED AND PAID-UP EQUITY CAPITAL Opening Equity Shares Capital as on 01-04-2023 (10,000 Equity Share of Rs.100/- each) Issued during the year 2023-2024 (Equity Share of Rs.100/- each) Closing Equity Shares Capital as on 31-03-2024 (10,000 Equity Share of Rs.100/- each)	10.00	10.00
		10.00	10.00
(B)	RECONCILIATION OF NUMBER OF SHARES HELD		
		As at 31.03.2024	
		No. of Shares	Value
c	Opening Balance as on 01.04.2023: Add: Further allotment made during the year Less: Shares brought back	10,000.00	10.00
	CLOSING BALANCE AS ON 31.03.2024	10,000.00	10.00

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.
CIN: U74999TN2017PTC119232

d	The note on Share Capital in the Financial Statement shall mention details of the Shareholding of the Promoters along with changes, if any, during the Financial Year						
	As at 31.03.2024			As at 31.03.2023			
	Name of the Shareholder	No. of Shares	% of Total Shares	% Change during the Year	No. of Shares	% of Total Shares	% Change during the Year
	Mr.Periyasamy Muthuraj	9,000.00	90.00	-	9,000.00	90.00	-
	Mr.Arumugaraja	1,000.00	10.00	-	1,000.00	10.00	-
		10,000.00	100.00	-	10,000.00	100.00	-

(D) **Rights, Preference and Restriction related to Equity Shares**

The company has one class of equity shares having a par value of Rs. 100/- each. Each shareholder is eligible for one vote per share held, in the general meetings. In the event of liquidation of the Company, the equity shareholders are eligible to the approval of the shareholders in the ensuring to receive the remaining assets of the company in proportion to their shareholding. The Equity shareholders are entitled to receive dividends as and when declared; their rights, preferences and restrictions are strictly governed by/in terms of their issue under the provisions of the Companies Act,2013.

(E) **Additional Information:**

1. There are no shares held by any Holding Company or Subsidiary or Associates.
2. There are no shares reserved for issue under options and Contract/Commitments for the sales of share/ Disinvestment etc.,
3. There are no shares allotted by the company for non-cash consideration or bonus shares. There is no buy back of shares.
4. There are no securities which are convertible into Equity/Preference shares of the company.
5. There are no unpaid calls and forfeited shares.

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.

Note No	<u>Descriptions</u>	AS AT 31.03.2024	AS AT 31.03.2023
		Rs. In Lakhs	Rs. In Lakhs
3	<u>Other Equity</u> Reserves and Surplus Opening Balance Add: Current Year Surplus Less: Provision for Income Tax Fy 2021-22	 1,167.57 3,732.80 -	 475.69 805.86 113.98
	Total	4,900.36	1,167.57
4	<u>Long term borrowings</u> <u>Secured</u> Term Loans: From Banks <u>Unsecured:</u> From Directors From Others	 199.86 - 287.94	 151.67 45.75 315.97
	Total	487.80	513.39
5	<u>Short term borrowings</u> <u>Secured</u> Credit Card Federal Bank - CC Account Current Maturities of Long-Term Debt	 4.26 196.19 155.24	 - -
	Total	200.45	-
6	<u>Trade Payables:</u> (A) total outstanding dues of MSME (B) total outstanding dues of creditors other than MSME.	 1,405.31 415.65	 317.40 668.28
	Total	1,820.96	985.68
7	<u>Other Current Liabilities:</u> Advance Received from Customers Income Tax Payable Provision for Expenses CSR Expenses Payable	 424.63 1,285.35 3,332.82 10.38	 662.60 278.81 - 3.29
	Total	5,053.18	944.71
8	<u>Provisions:</u> Audit Fees Payable Salary Payable ESI payable EPF Payable GST Payable TDS Payable Other Provisions -Outstanding	 10.80 56.95 0.99 5.96 781.85 104.84 8.72	 1.00 36.42 0.44 2.89 483.93 16.72 2.75

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.

Note No	Descriptions	AS AT 31.03.2024	AS AT 31.03.2023
		Rs. In Lakhs	Rs. In Lakhs
10	Long Term Loans and Advances (Assets)		
	Advance to Others	34.40	300.40
	Total	34.40	300.40
12	Inventories		
	Raw Material and Consumables	-	-
	Work-In-Progress	-	-
	Finished Goods	168.42	183.79
	Total	168.42	183.79
13	Trade Receivables		
	Unsecured - Considered Good :	9,037.34	1,317.73
	Total	9,037.34	1,317.73
14	Cash and cash equivalents:		
	Cash	16.48	12.00
	Bank Account		
	-ICICI Bank-012000	164.49	95.40
	-ICICI Bank-3886	5.56	-
	-IDBI Bank-05678	0.23	23.35
	-National Savings Post Office	0.25	0.25
	- HDFC - 76058	268.08	-
	- HDFC - 278321	45.82	-
	-HDFC - 277762	0.01	-
	Fixed Deposit	2.50	302.50
	Total	503.44	433.50
15	Short Term Loans and Advances (Assets)		
	Expenses Advance	42.68	0.10
	Other Loans and Advances	733.90	1,077.04
	Advance to Suppliers	914.19	296.02
	Total	1,690.78	1,373.17
16	Other current assets		
	Rental Advance	46.26	14.00
	Security Deposit Grid Solar	745.00	25.00
	TDS Receivable FY 2022-23	-	270.75
	TCS Receivable FY 2022-23	-	3.07
	TDS and TCS Receivable FY 2023-24	797.25	-
	TDS Excess Paid	5.43	-
	Salary Advance	43.64	2.31
	Accrued Interest on FD	0.21	2.62
	TOTAL	1,637.80	317.74

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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INDIQUBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.

Note No	Discriptions	Year Ended 31st March 2024	Year Ended 31st March 2023
		Rs. In Lakhs	Rs. In Lakhs
17	Revenue from operations :		
	Operating Income	43,985.17	27,282.31
	Operation, Maintenance and Service Charges Received	553.67	69.84
	Sale of Land	134.03	200.44
	Total	44,672.88	27,552.59
18	Other Income :		
	FD Interest	0.32	2.93
	Round Off	0.01	0.02
	TOTAL	0.33	2.94
19	Cost of Goods		
	Purchase	-	-
	-Import Purchase	12,675.42	600.20
	-Land Purchase	82.83	264.48
	-Other Purchase	15,568.28	23,301.79
	TOTAL	28,326.53	24,166.46
20	Direct Expenses		
	Site Expenses	5,239.70	1,128.61
	Rent Paid	474.26	138.61
	Freight Charges	463.45	-
	Brokerage & Commission	294.44	11.53
	Custom Duty Paid	2,173.23	266.20
	CFS Charges	-	2.66
	Interest on Custom Clearance	13.57	0.45
	TOTAL	8,658.66	1,548.06
21	Changes in inventories:		
	Opening stock	183.79	11.63
	Closing stock	168.42	183.79
	TOTAL	15.37	(172.16)
22	Employees Benefit Expenses :		
	Salary	592.62	328.54
	Director Remuneration	213.47	32.08
	Bonus	13.06	6.87
	ESI & EPF Employer Contribution	32.94	15.28
	Staff Incentive	34.03	16.92
	Gratuity	0.74	-
	Staff welfare Expenses	55.43	59.92
	TOTAL	942.28	459.61

23	Financial Costs :		
	Interest On Working Capital Loan	0.14	-
	Interest - Term Loan	20.13	-
	Interest On Loan -Others	459.25	23.32
	Bank Charges	3.45	3.85
	Exchange Fluctuation	-	0.03
	Loan Processing Charges	13.60	2.57
	TOTAL	496.57	29.77
24	Depreciation and Amortization expense :		
	Depreciation	114.74	52.68
	TOTAL	114.74	52.68
25	Other Expenses :		
	Audit Fees	12.00	1.30
	Telephone Expenses and others	8.39	3.36
	Rent paid	36.32	29.94
	Consultancy Charges	4.76	30.02
	Insurance	6.15	9.63
	Printing and stationery expenses	13.83	6.86
	Postage and Courier charges	2.64	1.21
	Power and Fuel	24.45	74.64
	Office Maintenance	17.86	13.48
	Travelling Expenses	100.08	60.28
	Business Promotion	90.15	22.50
	Professional Charges	322.74	7.71
	Rates & Taxes	345.71	109.33
	Vehicle Maintenance	25.50	14.09
	PF Admin charges	1.04	0.51
	Sundry write off	73.21	2.43
	CSR Expenses	24.67	3.29
	TOTAL	1,109.50	390.59

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
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 CIN: U74999TN2017PTC19232
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.
 INDIQUE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
 Notes: 8(A) Fixed Assets Schedule as per Companies Act, 2013

Description of the Assets	As at 01.04.2023	Gross Block		Rate	Depreciation			Net Block	
		Additions for the Period Apr 2023 - Mar 2024	Deletion during the period Apr 2023 - Mar 2024		As at 31.03.2024	For the Period Apr 2023 - March 2024	Deletion during the period Apr 2023 - March 2024	Upto 31.03.2024	As at 31.03.2023 As at 31.03.2024
Building	-	-	-	-	-	-	-	-	-
Plant and Machinery	87.77	48.29	-	18.10%	136.06	12.37	-	43.83	59.41 95.33
Furniture And Fittings	13.41	0.57	-	18.10%	13.98	1.88	-	5.40	10.19 8.89
Vehicles	189.63	311.98	-	25.89%	501.61	81.40	-	125.84	145.19 375.78
Computers and Data process	19.68	19.10	-	63.16%	38.78	12.12	-	23.83	9.79 16.77
Electrical And Electronics	9.22	12.98	-	45.07%	22.20	6.13	-	6.84	8.52 15.36
Tools & Equipments	2.39	-	-	45.07%	2.39	0.86	-	1.34	1.90 1.04
Total	322.11	392.92	-		715.03	114.74	-	207.08	235.00 513.18

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)

CIN: U74999TN2017PTC119232

INDIQUEBE OCEAN BAY, 5TH FLOOR, PLOT NO.A - 19 & A-20,
SIDCO INDUSTRIAL ESTATE, GUINDY INDUSTRIAL ESTATE, CHENNAI , TAMILNADU- 600 032.

DEPRECIATION AS PER INCOME TAX ACT

Particulars	W.D.V As on 01.04.2023	Additions >180 Days	Additions <180 Days	Deletions	Total	Depreciation		W.D.V As on 31.03.2024
						Rate%	Amount	
Furniture & Fittings	11.48	-	0.57	-	12.05	0.10	1.00	11.05
Plant & Machinery	229.13	72.24	295.03	-	596.39	0.15	67.00	529.39
Computer and Accessories	10.94	13.60	11.48	-	36.02	0.40	12.00	24.02
Total	251.54	85.84	307.08	-	644.46	-	80.00	564.46

Rs.Ps

Note No:11 Deferred Tax Computation

Particulars	Amount (Rs.In Lacs)
WDV as per Companies Act	513.18
WDV as per Income Tax Act	563.84
Timing Difference	50.66
Deferred Tax Asset	15.65
25.17% on above	12.75
Opening DTA	4.16
Add:DTA	12.75
Net DTA	8.59

Trade Payable ageing Schedule:

(Amount Rs. In Lacs)

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	
1. MSME	1,405				1,405.31
2. Others	386	30			415.65
3. Disputed dues-MSME					-
4. Disputed dues-Others					-
TOTAL	1,790.93	30.03	-	-	1,820.96

Trade Receivable ageing Schedule:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 Year	1-2 years	2-3 years	More than 3 years	
1. Undisputed Trade receivables-considered Good	8,710.96	87.42	220.69207	18.27		9,037.34
2. Undisputed Trade receivables-considered Doubtful						-
3. Disputed Trade receivables-considered Good						-
4. Disputed Trade receivables-considered Doubtful	8,710.96	87.42	220.69	18.27	-	9,037.34

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Indiquebe Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032

Mail Id: info@renfrapower.com

Mobile: 99655 15101

LIST OF DIRECTORS AS ON 31.03.2024

S.No	DIN	Full Name	Designation	Date of Appointment
1	08490476	LINGA DURAI ARUMUGA RAJA	Director	29.07.2019
2	06746691	PERIYASAMY MUTHURAJ	Director	01.10.2020

For and on behalf of the board

FOR RENFRA ENERGY INDIA PRIVATE LIMITED



PERIYASAMY MUTHURAJ
DIRECTOR
DIN: 06746691



LINGADURAI ARUMUGA RAJA
DIRECTOR
DIN:08490476

Dated :04.09.2024
Place-Chennai

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Indiquebe Ocean Bay, 5th Floor, Plot No. A-19 & A-20, SIDCO Industrial Estate, Guindy Industrial Estate, Chennai, Chennai City Corporation, Tamil Nadu, India, 600032

Mail Id: info@renfrapower.com

Mobile: 99655 15101

LIST OF SHAREHOLDERS AS ON 31.03.2024

S.NO	NAME	ADDRESS	NO OF SHARES	NOMINAL VALUE	AMOUNT (IN LAKHS)
1	Mr. Periyasamy Muthuraj	3-1-76 WATER TANK STREET, SEEVANALLUR, ELATHUR, TAMILNADU -627 803	9,000	100	9.00
2	Mr. Linga Durai Arumugaraja	8/44 FISHMARKET STREET CHETTIKULAM, RADHAPURAM, TAMILNADU - 627 120	1,000	100	1.00
		Total	10,000	100	10.00

For and on behalf of the board

FOR RENFRA ENERGY INDIA PRIVATE LIMITED



PERIYASAMY MUTHURAJ
DIRECTOR
DIN: 06746691



LINGA DURAI ARUMUGARAJA
DIRECTOR
DIN: 08490476

Dated 04.09.2024
Place-Chennai