

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

NOTICE

NOTICE is hereby given that the 6th Annual General Meeting of the Members of M/s.Renfra Energy India Private Limited will be held at Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate, Chennai-600 032 on Saturday, the 30th September, 2023 at 4.00 P.M 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, 2023 including Audited Balance Sheet as at 31st March, 2023 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 2023 including Balance Sheet as at 31st March 2023, 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.”*

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 01.09.2023

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. Members/Proxies should bring the enclosed Attendance Slip duly filled for attending the meeting.
3. 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.
4. An Explanatory statement pursuant to Section Special Business is annexed.

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032,

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 2023.

FINANCIAL HIGHLIGHTS (STANDALONE)

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

<i>(In Lakhs)</i>		
Particulars	Year ended 31st March 2023	Year ended 31st March 2022
TOTAL REVENUE	27,555.53	8,751.00
Less: TOTAL EXPENSES	26,475.02	8,291.83
Profit/(Loss) before taxation	1,080.51	459.17
Less: Tax Expense		
(1) CURRENT TAX	278.81	20.55
(2) DEFERRED TAX	(4.16)	
Profit/(Loss) after tax	805.86	438.62

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company had registered a turnover of 27,555.53 Lakhs as against Rs. 8,751.00 Lakhs for the previous year. The Company has registered a Profit before Tax of Rs. 1,080.51 Lakhs as against profit before tax of Rs. 459.17 Lakhs for the previous year. The Company made a Profit after tax for the year of Rs. 805.86 Lakhs (Rupees Eight Hundred Five Lakhs only).

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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. 805.86 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 2022-23.

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 2022-23.

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 2022-23.

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 2022-23.

INFORMATION ABOUT HOLDING /SUBSIDIARY / JV / ASSOCIATE COMPANY

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

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 2022-23 has been enclosed with this report.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2022-23, 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	03.06.2022	I	4	4
2	01.09.2022	II	4	4
4	30.11.2022	III	4	4
5	09.02.2023	IV	4	4

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.

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.

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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	600.20

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.

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

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 RS.	QUALIFICATION/EXPERIENCE (YEARS)	DATE OF COMMENCEMENT OF EMPLOYMENT	PREVIOUS EMPLOYMENT
PERIYASAMY MUTHURAJ	Director	15.60	-	01/10/2020	NIL
LINGA DURAI ARUMUGA RAJA	Director	15.60	-	29/07/2019	NIL
NASHEER	Director	0.88	-	-	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 2022-23.

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.

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.

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032,

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 2022-23.

VIGIL MECHANISM

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

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.

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 2022-23.

DIRECTOR'S RESPONSIBILITY STATEMENT

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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, 2023, 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, 2023 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

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.

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,

Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

***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: 01.09.2023
Place-Chennai***

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

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	34.99	2022-23	03/06/2022	NIL
2	MR. PERIAYA SAMY MUTHURAJ	Receipt	60.61	2022-23	03/06/2022	NIL
3	MR. PERIAYA SAMY MUTHURAJ	Others	5.68	2022-23	03/06/2022	NIL
4	MR. PERIAYA SAMY MUTHURAJ	Remuneration	7.15	2022-23	03/06/2022	NIL
5	MR. LINGA DURAI ARUMUGA RAJA	Payment	41.04	2022-23	03/06/2022	NIL
6	MR. LINGA DURAI ARUMUGA RAJA	Receipt	40.03	2022-23	03/06/2022	NIL
7	MR. LINGA DURAI ARUMUGA RAJA	Others	1.46	2022-23	03/06/2022	NIL
8	MR. LINGA DURAI ARUMUGA RAJA	Remuneration	5.01	2022-23	03/06/2022	NIL
9	M/S. GWIND SERVICES PRIVATE LIMITED	Payment	12.40	2022-23	03/06/2023	NIL
10	M/S. GWIND SERVICES PRIVATE LIMITED	Receipt	12.40	2022-23	03/06/2023	NIL
11	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Purchase	4,149.78	2022-23	03/06/2022	NIL

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

16	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Payment	4,447.39	2022-23	03/06/2022	NIL
17	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Receipt	167.00	2022-23	03/06/2022	NIL
18	M/S. WANDSE SOLUTIONS INDIA PRIVATE LIMITED	Others	3.70	2022-23	03/06/2022	NIL
19	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Sales	110.57	2022-23	03/06/2022	NIL
20	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Purchase	58.17	2022-23	03/06/2022	NIL
21	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Payment	788.00	2022-23	03/06/2022	NIL
22	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Receipt	432.49	2022-23	03/06/2022	NIL
23	M/S. SPEED TEAM INFRA PRIVATE LIMITED	Others	9.69	2022-23	03/06/2022	NIL
24	M/S.SPEED TEAM WIND TECH PRIVATE LIMITED	Payment	16.95	2022-23	03/06/2022	NIL
25	M/S.SPEED TEAM WIND TECH PRIVATE LIMITED	Receipt	42.16	2022-23	03/06/2022	NIL
26	M/S.SPEED TEAM WIND TECH PRIVATE LIMITED	Others	7.50	2022-23	03/06/2022	NIL

RENFRA ENERGY INDIA PRIVATE LIMITED

CIN: U74999TN2017PTC119232

Regd Off: Olympia Platina 9th Floor, Plot No.33-B, South Phase, Guindy Industrial Estate,
Chennai-600 032.

Mail Id: info@renfrapower.com

Mobile: 99655 15101

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 01.09.2023
Place-Chennai

ANNEXURE - II

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2023

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	Olympia Platina 9th Floor, No.33-B, South Phase, Guindy Industrial Estate, Chennai-600 032.
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 31-March-2022]				No. of Shares held at the end of the year [As on 31-March-2023]				% 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	-	-	-	0.00%	-	-	-	0.00%	0.00%

Capital Funds									
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.									
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 Arumugaraja	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	01-04-2022		9,000	90.00%	9,000	90.00%
	Changes during the year			NIL	0.00	NIL	0.00
	At the end of the year	31-03-2023		9,000	90.00%	9,000	90.00%
2	Name: MR. Linga Dural Arumugara						
	At the beginning of the year	01-04-2022		1,000	10.00%	1,000	10.00%
	Changes during the year				0.00%		
	At the end of the year	31-03-2023		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	68.25	231.67	-	299.92
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)		231.67	-	299.92
Change in Indebtedness during the financial year				
* Addition	129.90	3,211.70	-	3,341.60
* Reduction	46.48	3,081.64	-	3,128.12
Net Change	83.42	130.05	-	213.47
Indebtedness at the end of the financial year				
i) Principal Amount	151.67	361.72	-	513.39
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	151.67	361.72	-	513.39

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. Arumugaraja	Mr. Naseer	
		Designation	Director	Director	Director	(Rs/Lac)
1	Gross salary		14.85	14.85	0.88	30.58
	(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)		14.85	14.85	0.88	30.58
	Ceiling as per the Act		NOT APPLICABLE			

B. Remuneration to other Directors : Nil

SN	Particulars of Remuneration	Name of Directors			Total Amount
		Name			
		Designation			(Rs/Lac)
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 Designation		(Rs/Lac)
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:01.09.2023

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 2023, 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 2023, 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.

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



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.

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

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



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 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 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.

CA. IMMANUEL C.

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

CHARTERED ACCOUNTANT

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



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 (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 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 from being appointed as a director in terms of section 164(2) of the Act.

(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.

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place: Chennai

Date: 04.09.2023

For Krupa & Co
Chartered Accountants



(CA. IMMANUEL CLEMENTS)

M.No.204464

UDIN: 2320446489SLJK4813

CA.IMMANUEL C.

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

CHARTERED ACCOUNTANT

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com

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 2023, 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 2022-23.

(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) According to the information and explanations given to us, the company has not been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the company;

(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

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



73 to 76 of the Act, any other relevant provisions of the Act and the relevant rules framed there under.

(vi) The Central Government has not prescribed the maintenance of cost records under section 148 of the Act for any of the activities of the company accordingly paragraph 3(vi) of the order is not applicable.

(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 Statute	Nature of Dues	Amount (Rs)	Period to which amount relates	Remarks, if any
The Income Tax Act, 1961	TDS Demand	73,340.00	2022-23	The company is processing of rectification
The Income Tax Act, 1961	TDS Demand	45,270.00	2021-22	The company is processing of rectification
The Income Tax Act, 1961	TDS Demand	690.00	2020-21	The company is processing of rectification

(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 banks. The Company has no outstanding loans or borrowings from financial 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.

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



(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) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.

(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 company and hence not commented upon.

(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 a resignation of the statutory auditors during the year and there were no objections, issues or concerns raised by the outgoing auditor;

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information

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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com



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.

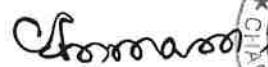
(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

(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: 04.09.2023

For Krupa & Co
Chartered Accountants



(CA IMMANUEL CLEMENTS)

M.No.204464

UDIN: 23204464BGSLJK4813



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

First Floor, 5, Kumbhat Complex,
700, Poonamallee High Road,
Aminjikarai, Chennai - 600 029.
☎ : 26641146 / 26640573
e.mail : krupaandco@gmail.com

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/s. RENFRA POWER PRIVATE LIMITED)
CIN: U74999TN2017PTC119232
OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

BALANCE SHEET AS AT 31ST MARCH, 2023.			
Particulars	Note No	As at 31.03.2023	As at 31.03.2022
		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	1,167.57	475.69
LIABILITIES:			
(3) Non-Current Liabilities			
(a) Financial Liabilities			
(i) Long-term borrowings	4	513.39	299.92
(ii) Deferred tax liabilities (Net)		-	-
(iii) Other Financial Liabilities		-	-
(4) Current Liabilities			
(a) Financial Liabilities			
(i) Short-term borrowings		-	-
(ii) Trade payables		-	-
(A) total outstanding dues of MSME	5 (A)	317.40	-
(B) total outstanding dues of creditors other than MSME.	5 (B)	668.28	1,734.09
(b) Other current liabilities	6	944.71	-
(c) Provisions	7	544.15	623.15
Notes to the Financial Statements	1		
Total		4,165.49	3,142.85
II. ASSETS:			
(1) Non-current assets			
(a) Property, Plant and Equipment	8 (A)	235.00	98.42
(b) Other Intangible Assets - Software	8 (B)	-	-
(c) Financial Assets			
(i) Trade Receivable			
(ii) Long Term Loans and Advances	9	300.40	-
(iii) Other Financial Assets			
(d) Deferred Tax Assets (net)	10	4.16	
(2) Current assets			
(a) Inventories	11	183.79	11.63
(b) Financial Assets			
(i) Trade receivables	12	1,317.73	2,465.65
(ii) Cash and cash equivalents	13	433.50	218.36
(c) Short Term Loans and Advances	14	1,373.17	-
(d) Other current assets	15	317.74	348.78
Total		4,165.49	3,142.85

Place : Chennai

Date: 04.09.2023

Vide our report of even date

For Krupa & Co

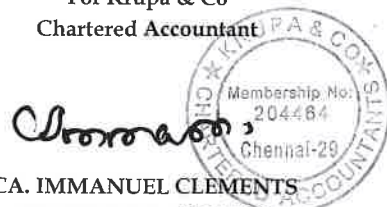
Chartered Accountant



**PERIYASAMY
MUTHURAJ
DIRECTOR
DIN:06746691**



**LINGA DURAI
ARUMUGA RAJA
DIRECTOR
DIN:08490476**



**CA. IMMANUEL CLEMENTS
STATUTORY AUDITOR
MRN:204464**

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

CIN: U74999TN2017PTC119232

OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2023

Particulars	Note No	As at 31.03.2023	As at 31.03.2022
		Rs. In Lakhs	Rs. In Lakhs
<u>INCOME</u>			
Revenue from Operations	16	27,552.59	8,732.28
Other Income	17	2.94	18.72
Total Revenue		27,555.53	8,751.00
<u>EXPENDITURE</u>			
Cost of Goods	18	24,166.46	5,688.99
Direct Expenses	19	1,397.92	1,794.91
Change of Inventories	20	(172.16)	40.21
Employee Benefit Expense	21	459.61	320.19
Financial Costs	22	29.77	55.87
Depreciation and Amortization expense	23	52.68	23.69
Other Expenses	24	540.73	367.98
Total Expenses		26,475.02	8,291.83
Profit/(Loss) before exceptional items and tax		1,080.51	459.17
Exceptional Items			
Profit/(Loss) before extraordinary items and tax		1,080.51	459.17
Tax expense:			
(1) Current tax		278.81	20.55
(2) Deferred tax		(4.16)	-
Profit/(Loss) for the period		805.86	438.62
Other Comprehensive Income			
Total Comprehensive Income for the period		805.86	438.62
Earning per equity share:			
(1) Basic		8,058.60	4,386.20
(2) Diluted		8,058.60	4,386.20

Place : Chennai

Date: 04.09.2023



**PERIYASAMY
MUTHURAJ
DIRECTOR
DIN:06746691**



**LINGA DURAI
ARUMUGA RAJA
DIRECTOR
DIN:08490476**

Vide our report of even date

For Krupa & Co
Chartered Accountant


CA. IMMANUEL CLEMENTS
STATUTORY AUDITOR
MRN:204464



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

CIN: U74999TN2017PTC119232

OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

Particulars	For the year ended 31 March, 2023 Rs. In Lakhs	For the year ended 31 March, 2022 Rs. In Lakhs
A. Cash Flow From Operating Activities		
Net Profit Before extraordinary items & after Taxation	806	439
Adjustment for:		
Depreciation	53	24
(Interest from Bank)	-	-
Deferred Tax Liability	(4)	-
Preliminary Expenses-Income Tax paid	(114)	-
Provision for Bonus		
Interest Expenses	(30)	(56)
Loss on sale asset/Purchase of Asset	-	-
Interest Income	-	-
Operating Profit before Working Capital Changes	711	406
Adjustment for :		
Trade Receivables	1,148	(2,308)
Inventories	(172)	40
Short term loans and advances	(1,373)	-
Trade payables	(1,066)	1,290
Other Long Term Liabilities	-	-
Other current liabilities & Provisions	866	610
Other current & Non-Current assets	31	26
Direct Taxes Paid	-	-
Cash from Operating Activities	144	64
B. Cash Flow From Investing Activities		
Purchase of Tangible Fixed Assets	(189)	(83)
Purchase of InTangible Fixed Assets	-	-
Purchase of Shares	-	-
Sale of Fixed asset	-	-
Fixed Deposits and other Deposits	-	-
Interest Received	-	-
Long term loans & advances	(300)	-
Net Cash used in Investing Activities	(490)	(83)
C. Cash Flow From Financing Activities		
Share Capital and Subscription		
Share application money received pending allotment		
Term loan availed		
Working Capital Loans availed net		
Long term Borrowings	213	-
Interest during construction period		
Interest Paid	30	56
Net Cash from Financing Activities	243	150
D. Net Increase in Cash and Cash Equivalents (A+B+C)	(102)	131
E. Cash & Cash Equivalents at the beginning of the year	218	87
F. Cash & Cash Equivalents at the end of the year	434	218
G. Reconciliation between Cash & Cash Equivalents shown above to Balance Sheet		
Cash & Cash Equivalents shown above	131	218
Add: Fixed Deposit	303	-
Cash & Cash Equivalents as per Balance Sheet	434	218

Place : Chennai

Date: 04.09.2023

Vide our report of even date

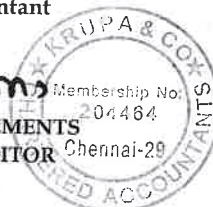
For Krupa & Co

Chartered Accountant

PERIYASAMY
MUTHURAJ
DIRECTOR
DIN:06746691

LINGA DURAI
ARUMUGA RAJA
DIRECTOR
DIN:08490476

CA. IMMANUEL CLEMENTS
STATUTORY AUDITOR
MRN:204464



M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)
CIN: U74999TN2017PTC119232

**Notes forming part of the Balance Sheet as at 31st March 2023 and
Statement of Profit and Loss for the year ended 31st March 2023.**

NOTE 1

Significant accounting policies and Notes to Financial statements:

1.01 General :

- (a) The company is engaged in Setting up of facilities for generation, accumulation, purchase, sale, distribution of all forms of renewable energy. During the year, the company is engaged in Solar Power generation.
- (b) These financial statements have been prepared and presented in accordance with the accounting standards notified under Section 133 of the Companies Act read with Rule 7 of Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India to the extent applicable
- (c) All assets and liabilities have been classified and disclosed as current and or non-current as per the company's normal operating cycle and other criteria set out in Schedule III to the Act.

1.02 Use of Estimates:

The preparation of the financial statements in conformity with AS requires the Management to make judgements, estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses like provision for employee benefits, provision for doubtful trade receivables/advances /contingencies, provision for warranties, allowance for slow/non-moving inventories, useful life of Property, Plant and Equipment, provision for taxation, etc., during the reporting year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates.

1.03 Cash and cash equivalents (for the purposes of cash flow statement):

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amount of cash and which are subject to insignificant risk of change in value.

1.04 Cash Flow Statement

Cash flows are reported using the indirect method, where by Net Profit before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

1.05 Property, Plant & Equipment:

Fixed Assets are stated at cost, less accumulated depreciation. Cost includes taxes, duties and freight. Depreciation has been provided on SLM method, in accordance with the provisions of the Companies Act, 2013, at the rates prescribed under Schedule II to the Act. Land is not depreciated. Depreciation on additions and deletions during the year is provided on pro rata basis

1.06 Inventories

Inventories are valued at lower of cost or net realisable value. Cost includes freight, taxes and duties by using average cost formula

1.07 Revenue Recognition:

Revenue is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment. The Company is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.

Rendering of Services : Service revenues are recognised when services are rendered, and when the outcome of the transaction can be estimated reliably.

Dividends : Dividend income is accounted for when the right to receive it is established as on the date of Balance Sheet.

Interest Income : For all debt instruments measured at amortised cost, interest income is recognised on time proportion basis, taking into account the amount outstanding and effective interest rate.

1.08 Foreign Currency Transaction and Translations:

Transaction in foreign currencies entered into by the company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction

a)Initial recognition:

Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

b)Measurement of foreign currency monetary items at the Balance sheet date:

Assets and liabilities(other than monetary items) are translated at the exchange rate prevailing on the balance sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange difference arising out of these translations is charged to the Statement of Profit and Loss.

c)Treatment of exchange differences:

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.

d) Accounting of Forward contracts:

The company has not entered into any forward contracts to cover the foreign currency exposure.

1.09 Government Grants:

There are no Government grants, subsidies received or receivable by the Company during the period of accounting.

1.1 Investments:

Investments are to be stated at cost. No investments have been made during the year

1.11 Employees Benefits:

Employee Benefits include Salary, Director Remuneration, Bonus, Provident Fund and Employees State Insurance, Staff Incentive, Staff welfare Expenses, Staff Training and Development Expenses

a) Short term Employee benefits:

Short term employees benefits are charged at the undiscounted amount to profit and loss statement in the year in which related service is rendered. Post Employment benefits are not provided for in the financial statement

1.12 Employee share based payments:

The company being a private Limited Company, the details to be furnished in terms of stock Option Scheme has not arisen

1.13 Borrowing Cost:

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the costs of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in Statement of Profit and Loss in the period in which they are incurred.

1.14 Segment Reporting:

The Company is engaged in the trading and sale of Power and has only a single segment of operation

1.15 Leases:

The company has not entered into any lease transaction during the year. The lease payments are recognised as an expense in the statement of profit and loss on a straight line basis over the lease term.

1.16 Earning Per Share:

The net profit for the Year is used as the numerator and the weighted average number of equity shares as the denominator in calculating the basic earnings per share. The net profit for the year has been used as the numerator and the weighted average number of shares after considering potentially dilutive shares have been used as the denominator for computing diluted earnings per share.

1.17 Taxes on Income:

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation has been provided at current applicable rate of income tax on the timing difference between the WDV as per Companies Act and WDV as per Income tax Act, 1961.

Deferred tax assets and deferred tax liabilities have been offset wherever the company has a legally enforceable right to set off current tax assets and current tax liabilities and where the deferred tax liabilities relate to income taxes levied by the same taxation authority.

1.18 Research and development expenses:

The company has not incurred any research and development expenses during the year.

1.19 Joint Venture Operations:

There are no Joint Venture Operations in the Company during the year.

1.20 Impairment of assets:

There is no impairment of assets during the year

1.21 Provisions and contingencies:

The Provisions and Contingencies required to be provided as on date of Balance Sheet has been made.

1.22 Provision for warranty:

The products sold by the company do not have any warranty and hence no provision for warranty is made.

1.23 Hedge Accounting:

The company has not hedged any foreign exchange transactions during the year.

1.24 Derivative contracts:

The company has not entered into any derivative contracts during the year.

1.25 Share issue expenses:

The company is a private limited company and has not incurred any share issue expenses during the year.

1.26 Insurance claims:

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that there is no uncertainty in receiving the claims.

1.27 Outstanding dues to MSMEs:

- a) The principal amount remaining unpaid at the end of the accounting year is Rs. 317.40 Lakhs
No interest is due thereon
- b) The amount of interest paid in terms of Section 16 of MSMED Act, 2006 is NIL.
- c) The amount of interest due and payable for the delay in making payment but without adding interest specified under MSMED Act 2006 is NIL
- d) The amount of interest accrued and remaining unpaid at the end of the accounting year is NIL

1.28 Dividend:

The company does not propose to pay any dividend in 2022-2023

Auditor's remuneration:

	(Amount in Lakhs)	
	For the year ended 31.03.2023	For the year ended 31.03.2022
(a) Statutory audit	1.30	-
(b) Tax audit	-	-
(c) GST Audit	-	-
(d) Other service (Certification fees)	-	-

Consumption of imported and indigenous items:

Particulars	2022-23		2021-22	
	Value in Lacs	%	Value in Lacs	%
Imports	600.20	2.50	-	-
Indigenous	23,382.48	97.50	-	-
TOTAL	23,982.68		-	

Earnings per Share:

Particulars	(Amount in Lakhs)	
	31-03-2023	31-03-2022
Net Profit attributable to equity shareholders- (A)	805.86	438.62
Weighted average equity shares outstanding (nos.)- (B) (Face Value of Rs. 10/- per share)	10,000.00	10,000.00
Basic earnings per share- (A)/(B)	8,058.60	4,386.20
Number of potential equity shares- (C)	-	-
Weighted average equity shares including potential shares outstanding (nos) (Face value of Rs. 10/- per share)- (D)	10,000	10,000
Diluted earnings per share-(A)/(D)	8,058.60	4,386.20

Regrouping of figures:

Figures for the previous year have been re-grouped, wherever necessary, to confirm to current year's classification.

27 Particulars	2022-23		%	Value In Lacs	2021-22 VALUE
	Value In Lacs	VALUE			
Consumption of Imports	600.20	6,00,19,743.01	2.50	-	-
Consumption of indigenous	23,382.48	2,33,82,47,764.24	97.50	-	-
Total Consumption	23,982.68	2,39,82,67,507.25		-	-

CIN: U74999TN2017PTC119232

Ratio	Numerator	Denominator	Current Period
Current Ratio	Current Assets	Current Liabilities	1.68
Debt – Equity Ratio	Total debt	Total equity	0.44
Debt Service Coverage Ratio	Earnings available for debt service	Interest + Installments	NA
Return on Equity (ROE)	Profit after Tax	Equity or networth	0.68
Inventory Turnover Ratio	Net Sales	Average Inventory at Selling price	NA
Trade receivables turnover ratio	Net credit sales	Average debtors	14.57
Trade payables turnover ratio	Credit purchases	Average creditors	20.52
Net capital turnover ratio	Net sales	Capital employed	23.40
Net profit ratio	Net profit (after tax)	Net sales	0.03
Return on capital employed (ROCE)	EBIT	Capital employed	0.92
Return on investment	Net Profit after tax + Interest	Total Assets	NA

3,625.93
2,157.13
513.39
1,177.57
27,552.59
97.71
24,166.46
1,891.69
1,177.57
1,177.57
1,080.51
805.86

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

CIN: U74999TN2017PTC119232

OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

Notes forming part of Accounts :

NOTE 2: SHARE CAPITAL

(A) Shareholder's Fund:

(Rs in Lakhs)

Note No 2	SHARE CAPITAL	AS AT 31.03.2023	AS AT 31.03.2022
a	AUTHORISED CAPITAL: Opening Equity Shares Capital as on 01-04-2022 (10,000 Equity Share of Rs.100/- each) (A) Issued during the year 2022-2023 (Equity Share of Rs.100/- each) (B) Closing Equity Shares Capital as on 31-03-2023 (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 01-04-2022 (10,000 Equity Share of Rs.100/- each) Issued during the year 2022-2023 (Equity Share of Rs.100/- each) Closing Equity Shares Capital as on 31-03-2023 (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 31.03.2023	
		No. of Shares	Value
c	Opening Balance as on 01.04.2022: Add: Further allotment made during the year Less: Shares brought back	10,000.00	10.00
	CLOSING BALANCE AS ON 31.03.2023	10,000.00	10.00

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)
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 31.03.2023			As at 31.03.2022			
	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
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)

CIN: U74999TN2017PTC119232

OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

Note No	Descriptions	AS AT 31.03.2023	AS AT 31.03.2022
		Rs. In Lakhs	Rs. In Lakhs
3	Other Equity		
	Reserves and Surplus		
	Opening Balance	475.69	37.07
	Add: Current Year Surplus	805.86	438.62
	Less: Provision for Income Tax Fy 2021-22	113.98	
		1,167.57	475.69
	Total	1,167.57	475.69
4	Long term borrowings		
	Secured		
	Term Loans		
	From Banks	151.67	68.25
	Unsecured		
	Term Loans		
	Other Long Term Borrowings		
	From Directors	45.75	231.67
	From Others	315.97	-
	Total	513.39	299.92
5	Trade Payables		
	(A) total outstanding dues of MSME	317.40	
	(B) total outstanding dues of creditors other than MSME.	668.28	1,734.09
	Total	985.68	1,734.09
6	Other Current Liabilities		
	Advance Received from Customers	662.60	-
	Income Tax Payable	278.81	-
	CSR Expenses Payable	3.29	
	Total	945	-
7	Provisions:		
	Duties and Taxes	-	3.34
	Audit Fees Payable	1.00	-
	Salary Payable	36.42	89.60
	ESI payable	0.44	0.55
	EPF Payable	2.89	379.14
	GST Payable	483.93	2.92
	TDS Payable	16.72	147.60
	Other Provisions -Outstanding	2.75	-
	Total	543.15	623.15

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

CIN: U74999TN2017PTC119232

OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

Note No	Descriptions	AS AT 31.03.2022	AS AT 31.03.2022
		Rs. In Lakhs	Rs. In Lakhs
9	<u>Long Term Loans and Advances</u>		
	Advance to Others	300.40	-
	Total	300.40	-
11	<u>Inventories</u>		
	Raw Material and Consumables	-	11.63
	Finished Goods	183.79	
	Total	183.79	11.63
12	<u>Trade Receivables</u>		
	Unsecured - Considered Good :	1,317.73	2,465.65
	Total	1,317.73	2,465.65
13	<u>Cash and cash equivalents:</u>		
	Cash	12.00	5.11
	Bank Account	-	-
	-ICICI Bank-012000	95.40	194.04
	-IDBI Bank-05678	23.35	19.21
	-National Savings Post Office	0.25	-
	Fixed Deposit	302.50	-
	Total	433.50	218.36
14	<u>Short Term Loans and Advances</u>		
	Expenses Advance	0.10	-
	Other Loans and Advances	1,077.04	
	Advance to Creditors	296.02	
	Total	1,373.17	-
15	<u>Other current assets</u>		
	Investments	-	6.00
	Other Advances	-	261.15
	Aadhi Cars P Ltd	-	0.10
	Siva Wood Works	-	0.20
	Rental Advance	14.00	6.62
	EB Deposit	-	0.60
	Security Deposit Grid Solar	25.00	25.00
	Solor Project Grid License	-	1.00
	TDS	269.52	42.86
	TCS	3.07	4.09
	TDS and TCS Receivable FY 2020-21	1.22	-
	Salary Advance	2.31	1.16
	Accrued Interest on FD	2.62	
	TOTAL	317.74	348.78

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)
CIN: U74999TN2017PTC119232
OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032

Note No	Discriptions	Year Ended 31st March 2023 Rs. In Lakhs	Year Ended 31st March 2022 Rs. In Lakhs
16	<u>Revenue from operations :</u>		
	Material Sales	27,282.31	8,592.05
	Operation, Maintenance and Service	69.84	140.23
	Sale of Land	200.44	
	Total	27,552.59	8,732.28
17	<u>Other Income :</u>		
	Discount Received	-	11.97
	FD Interest	2.93	4.79
	ITC	-	1.96
	Round Off	0.02	-
	TOTAL	2.94	18.72
18	<u>Cost of Goods</u>		
	Purchase	-	5,688.99
	-Import Purchase	600.20	-
	-Land Purchase	264.48	-
	-Other Purchase	23,301.79	-
	TOTAL	24,166.46	5,688.99
19	<u>Direct Expenses</u>		
	Consumables, Tools and Manpower	-	20.52
	Site Expenses and Allowance	1,128.61	1,439.37
	Land Development Expenses	-	93.45
	Freight Charges	-	153.79
	Store Maintenance	-	1.25
	Food and Accommodation	-	33.14
	Electrical Expenses	-	49.15
	Custom Duty	266.20	4.23
	CFS Charges	2.66	-
	Interest on Custom Clearance	0.45	-
	TOTAL	1,397.92	1,794.91
20	<u>Changes in inventories:</u>		
	Opening stock	11.63	51.84
	Closing stock	183.79	11.63
	TOTAL	(172.16)	40.21
21	<u>Employees Benefit Expenses :</u>		
	Salary	328.54	214.00
	Director Remuneration	32.08	42.24
	Bonus	6.87	10.45
	ESI & EPF Employer Contribution	15.28	-
	Staff Incentive	16.92	5.70
	Staff welfare Expenses	56.23	17.09
	Staff Training & Development Expenses	3.69	30.71
	TOTAL	459.61	320.19

22	<u>Financial Costs :</u>		
	Interest On Loan	23.32	49.62
	Bank Charges	2.58	2.73
	Document Charges	-	3.53
	Exchange Fluctuation	0.03	-
	Bank Guarantee Charges	1.28	-
	Loan Processing Charges	2.57	-
	TOTAL	29.77	55.87
23	<u>Depreciation and Amortization expense :</u>		
	Depreciation	52.68	23.69
	TOTAL	52.68	23.69

24	<u>Other Expenses :</u>		
	Audit Fees		
	-Statutory Audit Fees	1.30	
	Telephone Expenses and others	3.36	1.21
	Rent and Other Maintenance Expenses	29.94	11.76
	Commission	11.53	-
	Consultancy Charges	30.02	-
	GST Penalty Paid	6.01	-
	GST Late Fees Paid	0.06	-
	Hire Charges	138.61	84.00
	Interest on Income Tax Paid	11.81	
	Insurance	9.63	37.17
	Printing and stationery expenses	6.86	1.59
	Postage and Courier charges	1.21	0.51
	Power and Fuel	74.64	71.42
	Office Maintenance	13.48	7.11
	Audit and consulting fees	-	1.55
	Maintenance Expenses	-	4.12
	Travelling Expenses	60.28	19.58
	Boarding and Lodging	-	2.91
	Business Promotion	22.50	95.08
	Professional Charges	7.71	1.72
	Rates & Taxes	91.02	-
	Round Off	-	0.01
	Vehicle Maintenance	14.09	16.09
	ESI, EPF, PF Admin charges	0.51	3.36
	Miscellaneous Expenses	-	8.55
	Pooja Expenses	-	0.10
	ROC & Other filling Fees	0.42	0.14
	Write off	2.43	
	CSR Expenses	3.29	
	TOTAL	540.73	367.98

DESCRIPTION	COST	DATE OF PURCHASE	RESIDUAL VALUE 5 % OF THE COST	USEFUL LIFE	EXPIRED LIFE OF ASSET	BALANCE LIFE	Rate	Days	As Per Co Act 2013 Depreciation till 31.03.2021	2021-22	As Per Co Act 2013 Total Depreciation till 31.03.2022	As Per Co Act 2013 WDV as on 31.03.2022	Addition during the year	Deletion During the year	2022-23	WDV as on 31/3/2023
Plant and Machinery																
Plant and Machinery (2021-22)																
Office Container	69,76,836.00	31-03-2022	3,48,841.80	15.00	1.00	14.00	18.10%		12,13,221.00	7,64,724.00	19,77,945.00	53,09,231.00	-	-	9,60,970.81	43,48,260.19
Office Container	6,20,000.00	17-06-2022	31,000.00	15.00	0.79	14.00	18.10%	287.00	-	-	-	-	6,20,000.00	-	88,238.74	5,31,761.26
Office Container	2,55,700.00	20-06-2022	12,785.00	15.00	0.78	14.00	18.10%	284.00	-	-	-	-	2,55,700.00	-	36,010.97	2,19,689.03
Office Container	3,00,000.00	11-07-2022	15,000.00	15.00	0.72	14.00	18.10%	263.00	-	-	-	-	3,00,000.00	-	39,125.73	2,60,874.27
Office Container	1,79,600.00	27-09-2022	8,980.00	15.00	0.51	14.00	18.10%	185.00	-	-	-	-	1,79,600.00	-	16,476.45	1,63,123.55
Office Container	4,44,800.00	25-11-2022	22,240.00	15.00	0.35	15.00	18.10%	126.00	-	-	-	-	4,44,800.00	-	27,792.08	4,17,007.92
Total	87,76,936.00		1,27,54,936.00								19,77,945.00	53,09,231.00	18,00,100.00		11,68,614.80	59,40,716.20
Furniture And Fittings																
Furniture And Fittings (2021-22)																
Furniture And Fittings	6,01,536.00	31-03-2022	30,076.80	10.00	1.00	9.00	18.10%		1,14,870.00	88,226.00	2,03,096.00	4,29,245.00			77,693.55	3,51,551.66
Furniture And Fittings	36,261.82	15-04-2022	1,813.09	10.00	0.96	9.00	18.10%	350.00					36,261.82		6,293.66	29,968.16
Furniture And Fittings	1,08,500.00	19-04-2022	5,425.00	10.00	0.95	9.00	18.10%	346.00					1,08,500.00		18,616.22	89,883.78
Furniture And Fittings	38,983.00	13-10-2022	1,949.15	10.00	0.46	10.00	18.10%	169.00					38,983.00		3,266.99	35,716.01
Furniture And Fittings	27,966.10	13-10-2022	1,398.31	10.00	0.46	10.00	18.10%	169.00					27,966.10		2,543.71	25,422.39
Furniture And Fittings	20,584.00	18-10-2022	1,029.20	10.00	0.45	10.00	18.10%	164.00					20,584.00		1,674.01	18,909.99
Furniture And Fittings	3,20,000.00	19-10-2022	16,000.00	10.00	0.45	10.00	18.10%	163.00					3,20,000.00		25,865.64	2,94,134.36
Furniture And Fittings	1,10,000.11	14-10-2022	5,500.01	10.00	0.46	10.00	18.10%	168.00					1,10,000.11		9,164.06	1,00,836.05
Furniture And Fittings	10,500.00	09-11-2022	525.00	10.00	0.41	10.00	18.10%	148.00					10,500.00		770.61	9,729.39
Furniture And Fittings	5,410.00	21-02-2023	270.50	10.00	0.10	10.00	18.10%	38.00					5,410.00		101.95	5,308.05
Kitchen Vessels	25,884.00	23-09-2022	1,294.20	10.00	0.52	9.00	18.10%	189.00					25,884.00		2,425.93	23,458.07
Office Chairs	28,455.00	08-03-2023	1,422.75	10.00	0.06	10.00	18.10%	23.00					28,455.00		324.54	28,130.46
Kitchen Vessels	6,844.00	30-09-2022	342.20	10.00	0.50	10.00	18.10%	182.00					6,844.00		617.69	6,226.31
Total	13,40,934.03										2,03,096.00	4,29,245.00	7,39,388.03		1,49,158.37	10,19,474.66
Electrical And Electronics																
Blue Samsung Galaxy A13	11,863.56	14-09-2022	593.18	5.00	0.54	4.00	45.07%	198.00					11,863.56		2,900.51	8,963.05
Google Pixel Mobile	31,490.00	28-01-2023	1,574.50	5.00	0.17	5.00	45.07%	62.00					31,490.00		2,410.79	29,079.21
Google Pixel Mobile	31,490.00	28-01-2023	1,574.50	5.00	0.17	5.00	45.07%	62.00					31,490.00		2,410.79	29,079.21
iPhone 14 Pro 256GB	1,16,188.00	15-02-2023	5,809.40	5.00	0.12	5.00	45.07%	44.00					1,16,188.00		6,312.61	1,09,875.39
iPhone 14 Pro 256GB	1,16,188.00	15-02-2023	5,809.40	5.00	0.12	5.00	45.07%	44.00					1,16,188.00		6,312.61	1,09,875.39
iPhone 13 Pro 128GB	54,150.70	15-02-2023	2,707.59	5.00	0.12	5.00	45.07%	44.00					54,150.70		2,942.11	51,208.59
iPhone 13 Pro 128GB	54,150.70	15-02-2023	2,707.59	5.00	0.12	5.00	45.07%	44.00					54,150.70		2,942.11	51,208.59
iPhone 13 Pro 256GB	62,542.16	15-02-2023	3,127.11	5.00	0.12	5.00	45.07%	44.00					62,542.16		3,397.98	59,144.18
Mobile	41,440.00	17-02-2023	2,072.00	5.00	0.12	5.00	45.07%	42.00					41,440.00		2,149.14	39,290.86
Apple iPhone SE 64 GB	43,900.00	21-02-2023	2,195.00	5.00	0.10	5.00	45.07%	38.00					43,900.00		2,059.88	41,840.12
Apple iPhone SE 64 GB	43,900.00	21-02-2023	2,195.00	5.00	0.10	5.00	45.07%	38.00					43,900.00		2,059.88	41,840.12
Apple iPhone SE 64 GB	43,900.00	21-02-2023	2,195.00	5.00	0.10	5.00	45.07%	38.00					43,900.00		2,059.88	41,840.12
Apple iPhone SE 64 GB	43,900.00	21-02-2023	2,195.00	5.00	0.10	5.00	45.07%	38.00					43,900.00		2,059.88	41,840.12
Redmi Note 11 Horizon Blue	13,999.00	03-05-2022	699.95	5.00	0.91	4.00	45.07%	332.00					13,999.00		5,738.91	8,260.09
Aqua Glory 11 IPH RO	20,400.00	13-10-2022	1,020.00	5.00	0.46	5.00	45.07%	169.00					20,400.00		4,257.08	16,142.92
Aqua Glory 11 IPH RO	6,800.00	03-11-2022	340.00	5.00	0.41	5.00	45.07%	148.00					6,800.00		1,242.70	5,557.30
CPS Tracker	76,650.00	02-03-2023	3,832.50	5.00	0.08	5.00	45.07%	29.00					76,650.00		2,744.76	73,905.24
DLMS ABT Meter	43,000.00	04-07-2022	2,150.00	5.00	0.74	4.00	45.07%	270.00					43,000.00		14,335.96	28,664.04
Electricals Items	14,027.00	28-03-2023	701.35	5.00	0.01	5.00	45.07%	3.00					14,027.00		51.96	13,975.04
Samsung A03 Mobile	8,500.00	27-03-2023	425.00	5.00	0.01	5.00	45.07%	4.00					8,500.00		41.96	8,458.02
Total	9,22,380.12										-	-	9,22,380.12		70,491.37	8,51,888.75

COMPUTER											
Computer (2021-22)	9,78,776.00	31-03-2022	48,938.80	3.00	1.00	2.00	63.16%	2,61,080.00	2,55,427.00	5,16,507.00	6,44,057.00
Computer	29,661.00	13-06-2022	1,483.05	3.00	0.80	2.00	63.16%	291.00		29,661.00	4,06,786.40
Laptop	29,000.00	14-07-2022	1,450.00	3.00	0.71	2.00	63.16%	260.00		29,000.00	14,725.22
Computer	70,762.00	13-09-2022	3,538.10	3.00	0.55	2.00	63.16%	199.00		70,762.00	15,952.70
Computer Accessories	85,509.00	09-09-2022	4,275.45	3.00	0.56	2.00	63.16%	203.00		85,509.00	46,394.98
Computer Accessories	21,356.00	09-11-2022	1,067.80	3.00	0.39	3.00	63.16%	142.00		21,356.00	30,037.04
Computer Accessories	21,356.00	09-11-2022	1,067.80	3.00	0.39	3.00	63.16%	142.00		21,356.00	55,471.96
Laptop	77,033.00	18-11-2022	3,851.65	3.00	0.36	3.00	63.16%	133.00		77,033.00	16,108.44
Biometric Device	18,550.00	24-11-2022	927.50	3.00	0.35	3.00	63.16%	127.00		18,550.00	17,728.73
Computer Accessories	34,491.00	12-12-2022	1,724.55	3.00	0.30	3.00	63.16%	109.00		34,491.00	59,304.27
Computer Accessories	17,245.76	21-12-2022	862.29	3.00	0.27	3.00	63.16%	100.00		17,245.76	14,473.41
Hard disc - 2TB	5,084.74	18-12-2022	254.24	3.00	0.28	3.00	63.16%	103.00		5,084.74	27,983.49
Epson Printer	21,186.44	11-01-2023	1,059.32	3.00	0.22	3.00	63.16%	79.00		21,186.44	14,351.53
HP Laptop 155-PQ5111TU	52,966.08	16-02-2023	2,648.30	3.00	0.12	3.00	63.16%	43.00		52,966.08	906.27
HP Laptop	1,56,593.28	16-02-2023	7,829.66	3.00	0.12	3.00	63.16%	43.00		1,56,593.28	2,886.24
Dell Inspiron 5320 D56074WIN95	76,271.18	19-02-2023	3,813.56	3.00	0.11	3.00	63.16%	40.00		76,271.18	3,941.08
HP Pavilion DV2083TU	53,389.84	13-03-2023	2,669.49	3.00	0.05	3.00	63.16%	18.00		53,389.84	49,025.00
Dell Laptop	46,610.00	14-07-2022	2,330.50	3.00	0.71	2.00	63.16%	260.00		46,610.00	11,651.74
Laptop HP (3 Nosh)55(i3/8GB/512GB)	1,31,360.00	25-07-2022	6,568.00	3.00	0.68	2.00	63.16%	249.00		1,31,360.00	51,726.89
Printer EPSON M200	12,711.86	04-04-2022	635.59	3.00	0.99	2.00	63.16%	361.00		12,711.86	20,970.16
Scanner HP Scanjet Pro 3000 S4	28,390.00	03-08-2022	1,419.50	3.00	0.66	2.00	63.16%	240.00		28,390.00	56,599.39
Total	19,68,303.18									5,16,507.00	7,940.82
VEHICLE											4,771.04
Vehicle (2021-22)	47,27,064.00	31-03-2022	2,36,353.20	10.00	1.00	9.00	25.89%			47,27,064.00	11,790.33
Jeep 3DX	28,91,791.00	24-06-2022	1,44,589.55	10.00	0.77	9.00	25.89%	280.00		28,91,791.00	16,599.67
BMW	89,46,133.54	07-09-2022	4,47,306.68	10.00	0.56	9.00	25.89%	205.00		89,46,133.54	8,956.98
Maruti XLA Nexa	14,88,260.00	15-06-2022	74,413.00	10.00	0.79	9.00	25.89%	289.00		14,88,260.00	5,743.33
Hero HF Deluxe B56 I3S - Black Blue	69,838.00	25-11-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	13,008.53
Hero HF Deluxe B56 I3S - Black Blue	69,838.00	25-11-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	76,452.79
Hero HF Deluxe B56 I3S - Black Blue	69,838.00	25-11-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	3,050.81
Hero HF Deluxe B56 I3S - Black Red	69,838.00	25-11-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	6,241.68
Hero HF Deluxe B56 I3S - Blazing Red	69,838.00	25-11-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	6,241.68
Hero HF Deluxe B56 I3S - Candy Red	69,838.00	28-07-2022	3,491.90	10.00	0.35	10.00	25.89%	126.00		69,838.00	6,241.68
Hero Splendor B56 Ebony Grey	67,750.00	01-04-2022	3,387.50	10.00	1.00	9.00	25.89%	364.00		67,750.00	28,239.36
Hero HF Deluxe B56 I3S-Cast Black	80,919.00	28-07-2022	4,045.95	10.00	0.67	9.00	25.89%	246.00		80,919.00	17,492.42
Honda Shine 125 Disk BSVI	90,327.00	24-11-2022	4,516.35	10.00	0.35	10.00	25.89%	127.00		90,327.00	14,119.68
Electrical Vehicle	1,60,000.00	18-03-2023	8,000.00	10.00	0.04	10.00	25.89%	13.00		1,60,000.00	8,136.93
Total	1,89,63,272.54									12,67,432.00	1,475.38
TOOLS & EQUIPMENTS											1,58,534.62
Tools & Equipments		18-04-2022		5.00	0.95	4.00	45.07%	347.00			31,76,639.42
Clamp meter & Multi meter	55,530.00	14-05-2022	2,776.50	5.00	0.88	4.00	45.07%	321.00		55,530.00	1,45,19,201.12
Tools & Equipments	6,834.76	20-06-2022	341.74	5.00	0.78	4.00	45.07%	284.00		6,834.76	22,010.37
Tools & Equipments	28,599.24	16-08-2022	1,429.96	5.00	0.62	4.00	45.07%	227.00		28,599.24	2,396.82
Tools & Equipments	6,271.20	30-08-2022	313.56	5.00	0.58	4.00	45.07%	213.00		6,271.20	8,016.32
Tools & Equipments	5,063.56	08-09-2022	253.18	5.00	0.56	4.00	45.07%	204.00		5,063.56	1,649.40
Tools & Equipments	7,960.00	01-10-2022	398.00	5.00	0.50	5.00	45.07%	181.00		7,960.00	1,275.50
Tools & Equipments	15,189.00	15-10-2022	759.45	5.00	0.46	5.00	45.07%	167.00		15,189.00	3,788.06
Tools & Equipments	6,150.00	02-01-2023	307.50	5.00	0.24	5.00	45.07%	88.00		6,150.00	1,779.04
Grass Cutting machine	98,291.00	31-01-2023	4,914.55	5.00	0.16	5.00	45.07%	59.00		98,291.00	3,132.13
Torch Light	8,976.00	28-01-2023	448.80	5.00	0.17	5.00	45.07%	62.00		8,976.00	668.27
Total	2,38,864.76									2,38,864.76	7,160.78
	3,22,10,680.63									39,64,980.00	8,288.82
										98,42,165.00	48,775.82
										1,89,26,468.63	52,68,281.72
										2,35,00,351.91	1,90,088.94

M/S. RENFRA ENERGY INDIA PRIVATE LIMITED	
(Formerly known as M/S. RENFRA POWER PRIVATE LIMITED)	
CIN: U74999TN2017PTC119232	
OLYMPIA PLATINA, 9TH FLOOR, PLOT NO.33-B, SOUTH PHASE CHENNAI, TN -600032	
Notes: 8(A) Fixed Assets	

Description of the Assets	As at 31.03.2022	Additions for the year	Deletions for the year	As at 31.03.2023	Rate	Upto 31.03.2022	For the year	Deletion for the year	Upto 31.03.2023	As at 31.03.2022	As at 31.03.2023
Building	-	-	-	-	-	-	-	-	-	-	-
Plant and Machinery	69.77	18.00	-	87.77	18.10%	19.78	11.69	-	31.47	53.09	59.41
Furniture And Fittings	6.02	7.39	-	13.41	18.10%	2.03	1.49	-	3.52	4.29	10.19
Vehicles	47.27	142.36	-	189.63	25.89%	12.67	31.77	-	44.44	34.60	145.19
Computers and Data process	9.79	9.90	-	19.68	63.16%	5.17	6.55	-	11.71	6.44	9.79
Electrical And Electronics	-	9.22	-	9.22	45.07%	-	0.70	-	0.70	-	8.52
Tools & Equipments	-	2.39	-	2.39	45.07%	-	0.49	-	0.49	-	1.90
Total	132.84	189.26	-	322.11	-	39.65	52.68	-	92.33	98.42	235.00

(Rs. In Lakhs)

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	317.40				317.40
2. Others	668.28				668.28
3. Disputed dues-MSME					-
4. Disputed dues-Others					-
TOTAL	985.68				985.68

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						
2. Undisputed Trade receivables-considered Doubtful	1,223.83	43.85	50.05	-		1,317.73
3. Disputed Trade receivables-considered Good						-
4. Disputed Trade receivables-considered Doubtful						-
	1,223.83	43.85	50.05	-	-	1,317.73

Particulars	Amount
WDV as per Companies Act	235.00
WDV as per Income Tax Act	251.54
Timing Difference	16.54
Deferred Tax Asset	5.11
25.17% on above	4.16
Opening DTL	
Add:DTA	4.16
Net DTA	4.16