INDEPENDENT AUDITOR'S REPORT

To

THE MEMBERS OF TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **TESLA POWER EQUIPMENTS AND PROJECTS LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including other comprehensive income),the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information(here in after referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, its Profits, and its Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide abasis for our opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report There on

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's

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Report, but does not include the Financial Statements and our auditor's reports thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

A. K. KHABYA & CO. BHOPAL Chartered Accountants

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

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

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in **Annexure 'A'** to this report, a statement on the matters specified in para 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the 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 March 31, 2025 taken on record by the Board of Directors, none of the directors is

A. K. KHABYA & CO. BHOPAL Chartered Accountants

disqualified as March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of internal financial controls over financial reporting of the Company and the operative effectiveness of such controls, refer to our separate Report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The management has represented that 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 as at 31st March, 2025;

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

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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 inwriting or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner what so ever by or on behalf of the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has

A.K. KHABYA & CO. BHOPAL Chartered Accountants

caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

(v) The company has not declared or paid any dividend during the financial year within the purview of compliance with Section 123 of the Act.

(vi) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of Section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, no managerial remuneration for the year ended 31st March, 2025 has been paid/provided by the company to its directors, hence the Clause is not applicable,

For **A.K.Khabya& Co.**
Chartered Accountants
Firm Reg.No. 001994C

M N G Pillai
Partner
M.No.074051

Place : Bhopal
Date : 06/09/2025
UDIN : 25074051BMOLFE2105

A.K. KHABYA & CO. BHOPAL Chartered Accountants

.Annexure "A" to the Independent Auditor's Report

{Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our Independent Auditor's Report of even date to the members of **TESLA POWER EQUIPMENTS AND PROJECTS LIMITED**}

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a) (A) The company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The company has maintained proper records showing full particulars of intangible assets.

(b) As explained to us, the Company has physically verified Property, Plant and Equipment as per the program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which in our opinion, is reasonable having regard to the size of the Company and the nature of its Property, Plant and Equipment. In accordance with this programme, certain property, plant and equipment were physically verified by the management during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company and as represented by the management, the company does not hold any immovable properties other than properties where the Company is the lessee and lease agreements are duly executed in favour of the lessee.

(d) The Company has not revalued any of its Property, Plant and Equipment during the year.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated during the year or are pending against the company as at 31st March, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(ii) (a) As per the information and as explained to us by the Company, physical verification of inventory has been conducted by the management at reasonable intervals during the year and in our opinion the coverage and procedure of such verification is appropriate. As per the information and explanations given to us and based on examination of records no material discrepancies were noticed on physical verification compare to book records by the management.

(b) As disclosed in Note No. 7 to the Financial Statements, the Company has been sanctioned working capital limits in excess of Rs. 5 Crores in aggregate from banks during the year on the basis of security of current assets of the Company. According to the information and explanations given to us no material unexplained differences were noticed in the quarterly returns/ statements filed by the Company with such banks, as compared to books of accounts.

(iii) (a) According to information and explanation are given to us, during the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties, except performance guarantees provided to other parties as under :-

(₹in Lakhs)

Particulars	Loans	Guarantees
Amount provided/ granted during the year-Related Party	NIL	NIL
Amount provided/ granted during the year-others	NIL	996.94
Balance outstanding as at Balance sheet date in respect of above cases-Related Party	NIL	NIL
Balance outstanding as at Balance sheet date in respect of above cases-Others	NIL	4397.29

(b) According to information and explanation are given to us, and based on the audit procedures conducted by us; the terms and conditions of the guarantees provided during the year are not prima facie prejudicial to the company's interest.

(c) According to the information and explanations given to us and on the basis of our examination of records of the Company, the company has not given loans and advance in the nature of loans, and accordingly the provisions of Sub-Clause © of Clause (iii) of paragraph 3 of the order is not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, the company, to the extent applicable, has made compliance of Section 185 and section 186 of the Act.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicable to the Company.

(vi) We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148 of the Act, and are of the opinion that prima facie,

A.K. KHABYA & CO. BHOPAL Chartered Accountants

the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) According to the information and explanations given to us, and the records of the Company examined by us, in our opinion, in respect of statutory dues:-

(a) The Company is generally regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and any other material statutory dues applicable to it, to the appropriate authorities. Further, no undisputed amounts payable in respect of such statutory dues were outstanding, at 31st March, 2025, for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and the records of the company examined by us, there are no statutory dues referred in sub-clause (a) which have not been deposited on account of any dispute.

(viii) In our opinion and according to the information and explanations given to us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year. Therefore, the provision of Clause (viii) of paragraph 3 of the Order is not applicable to the Company.

(ix) (a) According to records of the Company examined by us and the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in payment of interest to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the term loans were applied for the purpose for which the loans were obtained.

(d) In our opinion and according to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion and according to the information and explanations given to us, the

A. K. KHABIA & CO. BHOPAL Chartered Accountants company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Therefore, the provisions of Clause 3(x) (a) of paragraph 3 of the Order are not applicable to the Company.

(b) In our opinion and according to the information and explanations given to us, the company has not made preferential allotment or private placement of shares or convertible debentures during the year and hence reporting under clause 3(x) b of the CARO 2020 Order is not applicable to the Company.

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(b) During the year and up to the date of this report no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, no whistle blower complaints have been received during the year by the company.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company as per provisions of the Act. Accordingly, the requirement to report on Clause 3(xii)(a) to 3(xii)(c) of the Order are not applicable to the Company.

(xiii) According to the information and explanations given to us and based on our examination of the records of the company, all the 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 financial statements as required by the applicable accounting standards. (Refer Note No. 30 to the financial statements).

(xiv) Based on the information and explanations provided to us, the company has an internal audit system commensurate with the size and nature of its business.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with directors and hence paragraph 3(xv) of the Order is not applicable to the Company.

(xvi) (a) 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,

A. K. KHABYA & CO. BHOPAL Chartered Accountants

1934. Therefore, the provisions of Clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Therefore, the provisions of Clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Therefore, the provisions of Clause 3(xvi)(c) of the Order are not applicable to the Company

(d) As per the information and explanations received, the group does not have any CIC as part of the group. Therefore, the provisions of Clause 3(xvi)(d) of the Order are not applicable to the Company.

(xvii) The company has not incurred cash loss in current financial year covered by the audit and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the company during the year. Therefore, the provisions of Clause 3(xviii) of the Order are not applicable to the Company.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of 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 that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the Balance Sheet date, will get discharged by the Company as and when they fall due.

(xx) (a) In respect of other than ongoing projects, there are ₹. 15,92,277.00 unspent amount related to current year, that are required to be transferred to a fund specified in Schedule VII of the Act, within a period of six months of the expiry of the financial year in compliance with second proviso to sub section 5 of section 135 of the Act.

(b) Based on the information and explanations given to us by the management, and as reported in sub-para (a) above, the unspent amounts in respect of

L.K. KHABYA & CO. BHOPAL Chartered Accountants ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of the Act is ₹15,92,277.00.

(xxi) The company has no subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause(xxi) of paragraph 3 of the order is not applicable to the Company.

For **A.K.Khabya & Co.**
Chartered Accountants
Firm Reg.No. 01994C

M N G Pillai
Partner
M.No.074051

Place : Bhopal
Date : 06/09/2025
UDIN : 25074051BMOLFE2105

A.K. KHABYA & CO. BHOPAL Chartered Accountants

Annexure "B" to the Independent Auditor's Report
Referred to in Paragraph 2(f) under " Report on Other Legal and Regulatory Requirements') of our report of even date.
Report on the Internal Financial Controls under clause (i) of Sub-Section 3 of Section 143 of the Companies Act,2013 ("The Act")

We have audited the internal financial controls over financial reporting of **TESLA POWER EQUIPMENTS AND PROJECTS LIMITED** ("the Company"), as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for the Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the guidance note on Audit of internal financial controls over financial reporting (the "Guidance note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and performed the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial reporting controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exist, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error.

A.K. KHABYA & CO
BHOPAL
Chartered Accountants

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. The Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipt and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or deposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of internal financial control over financial reporting issued by the Institute of Chartered Accountants of India.

For **A.K. Khabya & Co.**
Chartered Accountants
Firm Reg. No. 001994C

M N G Pillai
Partner
M No. 074051

Place : Bhopal
Date : 06/09/2025
UDIN : 25074051BMOLFE2105

A. K. KHABYA & CO. BHOPAL Chartered Accountants

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

147 'H' & 147 'I' SECTOR-H, INDUSTRIAL AREA, GOVINDPURA, BHOPAL- 462023

CIN No-U15511MP2004PLC016455

BALANCE SHEET AS AT 31ST MARCH, 2025

	NOTES	AS AT 31ST MARCH 2025		AS AT 31ST MARCH 2024	
EQUITY AND LIABILITIES		(Amount ₹ in Lacs)			
Shareholders' Funds					
Share Capital	3	637.01		637.01	
Reserves And Surplus	4	3961.02	4598.03	1679.16	2316.16
Share Application Money Pending Allotment			0.00		0.00
Non-Current Liabilities					
Long Term Borrowings	5	963.16		1007.42	
Deferred Tax Liabilities (net)	6	96.40	1059.56	72.88	1080.30
Current Liabilities					
Short Term Borrowings	7	865.33		1076.90	
Trade Payables:	8				
(A) total outstanding dues of micro enterprises and small enterprises; and		3239.44		88.48	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		5467.78		3667.30	
Other Current Liabilities	9	4506.45		698.90	
Short Term Provisions	10	554.68	14633.67	241.13	5772.71
TOTAL			20291.26		9169.17
ASSETS		(Amount ₹ in Lacs)			
Non-Current Assets					
Property,Plant & Equipments and Intangible Assets:	11				
Property,Plant & Equipments		2325.27		2243.54	
Intangible Assets		0.00		0.00	
Capital Work in Progress		206.86		0.00	
Intangible Assets Under Development		0.00	2532.14	0.00	2243.54
Long Term Loans & Advances			0.00		0.00
Other Non-Current Assets	12		171.23		24.96
Current Assets					
Inventories	13	3903.90		1706.32	
Trade Receivables	14	10483.19		3523.26	
Cash And Bank Balances	15	2124.09		1427.22	
Short Term Loans And Advances	16	1076.71	17587.90	243.87	6900.67
Other Current Assets			0.00		0.00
TOTAL			20291.26		9169.17
			0.00		0.00

The accompanying notes form an integral part of these financial statements.

For TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

JAIDEEP JAIN
DIN:00165378
DIRECTOR

RITU JAIN
DIN:00165533
DIRECTOR

Gayatri Sharma
Membership No. : A71341
Company Secretary

As per our report of even date
For A.K.Khabya & Co.
Chartered Accountants
FRN.001994C

CA. M.N.G.PILLAI
Partner
M.No. 074051

Place : BHOPAL
Dated :06/09/2025

A. K. KHABYA & CO. BHOPAL Chartered Accountants

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

147 'H' & 147 'I' SECTOR-H, INDUSTRIAL AREA, GOVINDPURA, BHOPAL- 462023

CIN No-U15511MP2004PLC016455

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

	NOTES	(Amount ₹ in Lacs) 2024-2025	2023-2024
INCOME			
Revenue From Operations	17	**35957.43**	25216.20
Other Income	18	**279.44**	59.57
Total Revenue		**36236.87**	**25275.77**
EXPENDITURE:		(Amount ₹ in Lacs)	
Cost Of Materials Consumed	19	**28858.34**	21298.43
Purchases Of Stock In Trade	20	**140.43**	98.36
Changes In Inventories Of Finished Goods, Work-In-Progress and Stock In-Trade	21	**(841.91)**	(393.72)
Employee Benefits Expenses	22	**752.68**	433.50
Finance Costs	23	**771.16**	438.13
Depreciation And Amortisations Expenses	24	**121.91**	46.54
Other Expenses	25	**3295.89**	1954.63
Total Expenses		33098.49	23875.88
Profit Before Exceptional Items & Tax		**3138.38**	**1399.89**
Exceptional Items		0.00	0.00
Profit Before Tax		**3138.38**	**1399.89**
Current Tax for the Year		826.00	350.00
Current Tax expenses relating to Previous Year		7.00	0.00
Total Current Tax		**833.00**	**350.00**
Deferred Tax Expenses / (Liability)		23.52	24.78
Net Current Tax		**856.52**	**374.78**
Profit For The Year		**2281.86**	**1025.11**
Earnings Per Equity Shares Of Face Value Of `10 each			
Basic and Diluted	28	**35.82**	**110.83**

The accompanying notes form an integral part of these financial statements.

For TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

JAIDEEP JAIN
DIN:00165378
DIRECTOR

RITU JAIN
DIN:00165533
DIRECTOR

Gayatri Sharma
Membership No. : A71341
Company Secretary

As per our report of even date
For A.K.Khabya & Co.
Chartered Accountants
FRN.001994C

Place : BHOPAL
Dated : 06/09/2025

CA. M.N.G.PILLAI
Partner
M.No. 074051

A.K. KHABYA & CO. BHOPAL Chartered Accountants

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

147 'H' & 147 'I' SECTOR-H, INDUSTRIAL AREA, GOVINDPURA, BHOPAL- 462023

CIN No-U15511MP2004PLC016455

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

Description	(Amount ₹ in Lacs) For the year ended on 31st MARCH,2025		For the year ended on 31st March,2024	
CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before tax & extra-ordinary items		**3138.38**		**1399.89**
Adjustments for :				
Depreciation and amortisation	121.91		46.54	
Finance Costs	771.16		438.13	
Operating Profit before Working Capital Changes		893.07		484.67
Changes in Working Capital:		4031.45		1884.56
Adjustments for (increase)/ decrease in operating assets:				
Inventories	(2197.57)		(111.65)	
Trade receivables	(6959.93)		(1836.36)	
Other Non-Current Assets	(146.27)		37.65	
Short-term Loans and advances	(832.84)		279.16	
		(10136.62)		(1631.20)
Adjustments for increase/ (decrease) in operating Liabilities:		(6105.17)		253.36
Trade Payables	4951.44		449.25	
Other Current Liabilities	3807.55		133.92	
Short Term Provisions	313.55		183.02	
		9072.53		766.19
Cash Generated from Operations before Tax & Extraordinary Item		2967.37		1019.55
Extraordinary Item				
Previous year income				
Cash Generated from Operations before Tax				
Net Income Tax (paid) / refunds		833.00		350.00
NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES [A]		**2134.37**		**669.55**
CASH FLOWS FROM INVESTMENT ACTIVITIES				
Capital Expenditure on Fixed Assets	(228.53)		(1502.49)	
Capital work in progress	(206.86)		0.00	
Subsidy received from DIC agst. Capital Investment	24.88		0.00	
NET CASH FROM/(USED IN) INVESTING ACTIVITIES [B]	0.00	**(410.51)**	0.00	**(1502.49)**
		(410.51)		**(1502.49)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of Long Term Borrowings	(44.26)		713.36	
Proceed from Other Short Term Borrowings	(211.57)		893.00	
Finance Cost	(771.16)		(438.13)	
NET CASH FROM/(USED IN) FINANCING ACTIVITIES [C]		**(1026.98)**		**1168.23**
		(1026.98)		**1168.23**
Net Increase/(decrease) in cash and cash equivalents (A + B + C)		**696.88**		**335.29**
Cash and cash equivalents at the beginning of the year		1427.22		1091.92
Cash and cash equivalents at the end of the year*		2124.09		1427.22
		(0.00)		

For Tesla Powers Equipments And Projects Limited

JAIDEEP JAIN
DIN:00165378
DIRECTOR

RITU JAIN
DIN:00165533
DIRECTOR

Gayatri Sharma
Membership No. : A71341
Company Secretary

For A.K.Khabya & Co.
Chartered Accountants
FRN 001994C

CA. M.N.G.PILLAI
Partner
M.No. 074051

PLACE : BHOPAL

DATED : 06/09/2025

COMPANY OVERVIEW AND MATERIAL ACCOUNTING POLICIES

1 Corporate Information

Tesla Power Equipments & Projects Private Limited ("the Company") was originally incorporated in India as a private limited company under the Companies Act,1956 in the name of INDIA BIO-FUELS PRIVATE LIMITED on 12/03/2004 with the Registrar of Companies Madhya Pradesh, Gwalior. The name of the company has been changed to TESLA POWER EQUIPMENT AND PROJECTS PRIVATE LIMITED ON 21/09/2005. The Registered Office situated at H-147, I-147, Sector-H, Industrial Area, Govindpura, Bhopal-462023 vide Corporate Identity Number : U15511MP2004PTC016455. The Company has been converted into a public company under the Companies Act, 2013 with name TESLA POWER EQUIPMENTS AND PROJECTS LIMITED and CIN U15511MP2004PLC016455 with effect from 24th January, 2025.

At present the company is engaged in the business of manufacturing and sale of Electrical Transformers, Solar Transformers and Radiators.

2 Basis of Preparation

(a) Statement of Compliance

The financial statements have been prepared in accordance with the applicable Accounting Standards ("AS") prescribed under Section 133 of the Companies Act, 2015 ("Act") read with the Companies (Accounting Standards) Rules, 2006 and other relevant provisions of the Act and Rules thereunder, as amended from time to time.

(b) Basis of Measurement

The Financial Statements have been prepared on the historical cost convention on accrual basis except for certain financial assets and liabilities that are measured at fair value, amortised cost or present value, as disclosed in accounting policies and Defined Benefit Plans where Plan Assets are measured at fair value at the end of each reporting period.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

As the operating cycle cannot be identified in normal course due to the special nature of the industry, the same has been assumed to have duration of 12 months. Accordingly, all assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in AS-1 Presentation of Financial Statements and Schedule III to the Companies Act. 2013.

The Financial Statements have been presented in Indian Rupees (INR), which is also the Company's functional currency. All values are rounded off to the nearest two decimal lakhs, unless otherwise indicated.

3 Material Accounting Policies

(a) Property, Plant and Equipment

Land and buildings held for use in the production or supply of goods or services, or for administrative purposes, are stated in the Balance Sheet at cost less accumulated depreciation and impairment losses, if any. Freehold land is not depreciated.

Property,Plant & Equipment (PPE) comprises of Tangible assets and Capital Work in progress (except Right Of Use assets). PPE are stated at cost, net of tax/duty credit availed, if any, after reducing accumulated depreciation and accumulated impairment losses, if any, until the date of the Balance Sheet. The cost of PPE comprises of its purchase price or its construction cost (net of applicable tax credit, if any), any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by the management. Direct costs are capitalized until the asset is ready for use and includes borrowing cost capitalised in accordance with the Company's accounting policy.

Capital work in progress includes the cost of PPE that are not yet ready for the intended use.

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

Depreciation of these PPE commences when the assets are ready for their intended use.

Depreciation is provided on the cost of Property, Plant and Equipment (other than land and properties under construction) less their estimated residual value, using the straight-line method over the useful life of PPE as stated in the Schedule II to the Companies Act, 2013 or based on technical assessment by the Company.

Useful lives of each class of PPE as prescribed under Part C of Schedule II to the Companies Act, 2013 and adopted by the company are as under-

Asset Description	Assets Useful life (in Years)
Building: Factory	30
Building: Office	60
Plant & Machinery	15
Tools & Equipments	15
Electrical Installation	10
Furniture & Fixtures	10
Vehicle	8
Office Equipment	5
Computer	3

The estimated useful lives, residual values and depreciation method are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

As per internal technical evaluation carried out by the management, the management of the company believes that its PPE are of such nature that separate components are not distinctly identifiable having different useful life. And therefore, Component level accounting and reporting is not practically feasible for the company.

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Sharma

Depreciation on additions/deletions to PPE during the year is provided for on a pro-rata basis with reference to the date of additions/deletions.

Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

(b) **Intangible Assets**

Intangible assets with finite useful life acquired separately, are recognized only if it is probable that future economic benefits that are attributable to the assets will flow to the enterprise and the cost of assets can be measured reliably. The Intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any.

Intangible assets are amortized over the estimated period of benefit, not exceeding ten years.

Intangible assets is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and recognized in the Statement of Profit and Loss when the asset is derecognized.

Intangible assets are amortised on Straight Line Method from the date they are available for use, over the useful lives of the assets as estimated by the Management as under:

Asset Description	Assets Useful life (in Years)
Software	3

(c) **Impairment of non-financial assets**

The Company reviews at each reporting period whether there is any indication that an asset may be impaired. If at the end of reporting period any such indication exists, the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Statement of Profit & Loss. If at the reporting period, there is an indication that there is change in the previously assessed impairment loss, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in the Statement of Profit and Loss.

An assessment is made at an interval of 3 years to see if there are any indications that impairment losses recognized earlier may no longer exist or may have come down. The impairment loss is reversed, if there has been a change in the estimates which has the effect of increasing the asset's recoverable amount since the pervious impairment loss was recognized. If it is so, the carrying amount of the asset is increased to the lower of its recoverable amount and the carrying amount that has been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. After a reversal, the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life. Reversals of Impairment loss are recognized in the Statement of Profit and Loss.

(d) **Inventories**

Inventories are valued at lower of cost and net realizable value after providing for obsolescence and other losses, where considered necessary. The basis of determining the value of each class of inventory is as follows:

Inventories	Cost Formulae
Raw Material & Store & spares	At Moving Weighted Average Cost (Net of eligible credit)
Raw Material in Transit	At Invoice Price
Scrap	At net realisable value
Process Stock	At Cost compriasing of raw material cost, labour cost and appropriate proportion of manufacturing expenses and overheads as per stage of completion.
Finished Goods (including Finished goods in transit)	At Cost compriasing of raw material cost, labour cost and appropriate proportion of manufacturing expenses and overheads.

(e) **Revenue and Income Recognition**

Revenues are recognized when the Company satisfies the performance obligation by transferring a promised product or service to a customer, in an amount that reflects the consideration which the company expects to receive in exchange of those goods or services. A product is transferred when the customer obtains control of that product, which is either at the point in time when the product is delivered to the Customer premises or at the point in time when the title is passed to the customer based on the contractual terms.

Revenue from services is recognised at a point in time or over the time depending upon the terms of the contract as and when performance obligations are fulfilled.

Revenue is measured at the transaction price of the consideration received or receivable duly adjusted for variable consideration and the same represents amounts receivable for goods and services provided in the normal course of business. Revenue also excludes tax collected from customen. Contract modifications are accounted for as a part of existing contract or separate contract based on conditions prescribed in Ind AS 115. Any retrospective revision in prices is accounted for in the year of such revision.

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Interest income is recognised using effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses.

Dividend income is recognised when the right to receive the same in established.

Export incentives are accrued in the year when the right to receive the same is established in respect of expons made and are accounted to the extent there is no significant uncertainty about the measurability and ultimate realization/ utilization of such benefits/ duty credit.

Other income is recognized on accrual basis except when realization of such income is uncertain.

(f) Foreign Exchange Transactions

Transactions in currencies other than the Company's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are translated using exchange rate prevailing on the last day of the reporting period.

Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

Exchange differences on monetary items are recognized in the Statement of Profit and Loss in the period in which they arise.

(g) Lease

As Lessee

The Company assesses whether a contract, is, or contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchang for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

-the contract involves the use of an identified asset:

-the Company has substantially all of the economic benefits from use of the asset throughout the period of the lease and

-the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognises a lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases and corresponding Right-of-use Asset. For these short-term and low value leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease.

The Right-of-use Assets are initially recognized at cost, which comprises the initial amount of the lease liabilities adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses and adjusted for any remeasurement of the lease liabilities.

The Right-of-use Assets are depreciated on a straight-line basis over the shorter of the lease term and useful life of the underlying asset.

The lease liability is initially measured at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if it is not readily determinable, using the incremental borrowing rate. Lease liabilities are remeasured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

The Company accounts for each lease component within the contract as a lease separarely from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components, except for leases where the company has elected to use practicle expedient not to separate non-lease payments from the calculation of the lease liability and ROU asset where the entire consideration is treated as lease component.

Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term lesses of Property, Plant and Equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered of low value. Lesse payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term or another systematic basis if that basia is more representative of the pattern of the lesser's benefit.

As lessor

Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease except where-

(i) Another systematic basis is more representative of the time pattern of the benefit derived from the asset given on lease; or

(ii) The payments to the lessor are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

(h) Employees Benefits

(i) Defined Contribution Plan

The company's contribution to defined contribution plan paid/payable for the year is charged to the Statement of Profit and loss.

(ii) Defined Benefit Plan

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The liabilities towards defined benefit schemes are determined using the Projected Unit Credit method. Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Actuarial gains and losses are recognized in the Statement of Profit and Loss in the period of occurrence of such gains and loses. Past service cost is recognized immediately to the extent that the benefits are already vested and otherwise it is amortized on straight-line basis over the remaining average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as reduced by plan assets.

(iii) **Short Term Employee Benefits**

Short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognized undiscounted during the period employee renders services. These benefits include salaries, wages, bonus, performance incentives, etc.

(iii) **Other Long Term Employee Benefits**

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services as per the policy consistantly followed by the Company.

(i) **Borrowing Cost**

Borrowing costs are interest and ancillary costs incurred in connection with the arrangement of borrowings.

General and specific borrowing costs attributable to acquisition and construction of qualifying assets is added to the cost of the assets upto the date the asset is ready for its intended use. A qualifying asset is an asset is an asset that necessarily takes a substantial period of time to get ready for its intended use. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

(j) **Income Taxes**

Income tax expense represents the sum of the current tax and deferred tax.

(i) **Current Tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax as reported in the Statement of Profit and Loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tas rates and laws that have been enacted or substantively enacted by the end of the reporting period.

(ii) **Deferred Tax**

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Financial Statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferend tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax asset to be utilized.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

(iii) **Current and Deferred Tax Expense for the Year**

Current and deferred tax expense is recognized in the Statement of Profit and Loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

(k) **Government grants**

Government grants are recognized only when there is resonable assurance that the conditions attached to them shall be complied with, and the grants will be received. Deferred income is recognized in the statement of profit or loss on a systematic and rational basis over the useful life of the asset. Government grants related to revenue are recognized on a systematic basis in the statement of profit or loss over the periods as and when related obligations are achieved to match them with the related costs which they are intended to compensare.

(l) **Earning per Share**

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of exceptional items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/ (loss) after tax (including the post-tax effect of exceptional items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

(m) **Provisions, Contingent Liabilities and Contingent Assets**

(i) **Provisons**

Provisions are recognized when, based on the Company's present obligation (legal or contractive) as a result of a past event, it is probable that the Company will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

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BHOPAL
Chartered Accountants

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligarion, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

(ii) **Contingent Liabilities and Assets**

Show-cause notices issued by various Government Authorities are generally not considered as obligations. When the demand notices are raised against such show cause notices and are disputed by the Company, these are classified as disputed obligations.

The treatment in respect of disputed obligations are as under:

a) a provision is recognized in respect of present obligations where the outflow of resources is probable:

b) all other cases are disclosed as contingent liabilities unless the possibility of outflow of resources is remote.

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability. Contingent liabilities are disclosed on the basis of judgment of the management/independent experts and reviewed at each balance sheet date to reflect the current management estimate.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

(n) **Statement of Cash Flow**

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transaction of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows are segregated into operating, investing and financing activities.

(o) **Segment Reporting**

The Company identifies primary segments based on the dominant source, nature of riska and returns and the intemal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the Chief Operating Decisions Making Body (CODM) in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company.

4 **Critical Accounting Judgments, Estimates, Assumptions and Key Sources of Estimation Uncertainty**

The preparation of the Company's financial statements requires management to make judgemens, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities at the date of the financial statements. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Uncertainty about these asumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

(a) **Judgement**

In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements.

Evaluation of Indicators for Impairment of Property, Plant and Equipment

The evaluation of applicability of indicators of impairment of assets requires assessment of external factors (significant decline asset's value, significant changes in the technological, market, economic or legal environment, market interest rates etc.) and internal factors (obsolescence or physical damage of an asset, poor economic performance of the asset etc.) which could result in significant change in recoverable amount of the Property, Plant and Equipment.

(b) **Assumptions and Estimation Uncertainties**

Information about estimates and assumptions that have the significant effect on recognition and measurment of assets, liabilities, income and expenses is provided below. Actual results may differ from these estimates.

(i) **Defined Benefit Obligations**

The cost of the defined benefit gratuity plan, the present value of the grantity obligation and compensated absences are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation. The mortality rate is based on publicly available mortality tables for the specific countries. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates for the respective countries.

(ii) **Useful lives of Property, Plant and Equipment/Intangible Assets**

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Property, Plant and Equipment/ Intangible Assets are depreciated/amortised over their estimated useful lives, after taking into account estimated residual value. The useful lives and residual values are based on the Company's historical experience with similar assets and taking into account anticipated technological changes or commercial obsolescence. Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation/amortisation to be recorded during any reporting period. The depreciation/ amortisation for future periods is revised, if there are significant changes from previous estimates and accordingly, the unamortised/depreciable amount is charged over the remaining useful life of the assets.

(iii) **Contingent Liabilities**

In the normal course of business, Contingent Liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of crystallising or are very difficult to quantify reliably are treated as contingent liabilities. Such liabilities are disclosed in the Notes but are not recognised.

Potential liabilities that are remote are neither recognised nor disclosed as contingent liability. The management decides whether the matters need to be classified as 'remote', 'possible' or 'probable' based on expert advice, past judgements, experiences etc.

(iv) **Evaluation of Indicators for Impairment of Property, Plant and Equipment**

The evaluation of applicability of indicators of impairment of assets requires assessment of external factors (significant decline in asset's value, economic or legal environment, market interest rates etc.) and internal factors (obsolescence or physical damage of an asset, poor economic performance of the idle assets etc.) which could result in significant change in recoverable amount of the Property, Plant and Equipment and such assessment is based on estimates, future plans as envisaged by Company.

(v) **Allowance for impairment of trade receivables**

The expected credit loss is mainly based on the ageing of the receivable balances and historical experience. The receivables are assessed on an individual basis or assessed for impairment collectively, depending on their significance. Moreover, trade receivables are written off on a case-to-case basis if deemed not to be collectible on the assessment of the underlying facts and circumstances.

(vi) **Provisions**

Provisions and liabilities are recognised in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events and the amount of cash outflow can be reliably estimated. The timing of recognition and quantification of the liability requires the application of judgement to existing facts and circumstances, which can be subject to change. The carrying amounts of provisions and liabilities are reviewed regularly and revised to take account of changing facts and circumstances.

(vii) **Revenue Recognition**

The Company's contracts with customers include promises to transfer products and service to the customers. The Company assesses the products and service promised in a contract and identifies distinct performance obligations, if any, in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables. Judgement is also required to determine the transaction price for the contract. The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over time. The Company considers indicators such as to who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product, bill and hold agreements, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. The judgment is also exercised in determining the variable consideration, if any, involved in transaction price.

A. K. KHABYA & CO.
BHOPAL
Chartered Accountants

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount ₹ in Lacs)

3 SHARE CAPITAL	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
Authorised Share Capital:				
16562182 Equity Shares of Rs. 10/- each	1656.22		650.00	
(Previous year 6500000 equity shares of Rs.10/- each)		1656.22		650.00
		1656.22		650.00
Issued, Subscribed and Paid up:				
6370070 Equity Share of Rs.10/- each fully paid up of Rs.10/- each	637.01		637.01	
Previous Year 6370070 Equity Share of Rs.10/- each fully paid up of Rs.10/- each [Out of which 5460060 shares of Rs.10/- each are allotted as fully paid-up by way of Bonus Shares on 31.03.2024]		637.01		637.01
		637.01		637.01

3.1 The details of Shareholders holding more than 5% shares:

Name of Shareholder	AS AT 31st MARCH, 2025 No. of shares	AS AT 31st MARCH, 2025 % held	AS AT 31st MARCH, 2024 No. of shares	AS AT 31st MARCH, 2024 % held
A. EQUITY SHARES:				
Mrs. Ritu jain	63,45,495	99.61	63,45,500	99.61
Mr.Jaideep Jain	24,570	0.39	24,570	0.39

3.2 The reconciliation of the number of shares outstanding is set out below:

Particulars	AS AT 31st MARCH, 2025 No. of shares	AS AT 31st MARCH, 2024 No. of shares
Equity Shares at the beginning of the year	63,70,070	9,10,010
Add: Bonus Shares issued during the Year	0	54,60,060
Equity Shares at the end of the year	63,70,070	63,70,070

3.3 Details of shareholding of promoters of Tesla Power Equipments And Projects Limited :

Name of the Promoter	Shareholding at the end of the year 31.03.2025		Shareholding at the end of the year 31.03.2024		% change in shareholding during the year
	No. of Share	% of total shares	No. of Share	% of total shares	
Mr. JAIDEEP JAIN	24570	0.39%	24570	0.39%	0.00%
SMT. RITU JAIN	6345495	99.61%	6345500	99.61%	0.00%

3.4 The Company has only one class of equity shares referred to as Equity shares having a par value of Rs. 10/- . Each holder of equity shares is entitled to one vote per share with same rights, preferences. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the share holders.

(Amount ₹ in Lacs)

4 RESERVES AND SURPLUS	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
Securities Premium Reserve				
As per last Balance Sheet		0.00		0.00
TOTAL		**0.00**		**0.00**
General Reserve				
As per last Balance Sheet		1053.99		900.00
Less: Allotment of Bonus Shares				546.01
		1053.99		353.99
Add: Transfer from Profit & Loss Account				700.00
TOTAL		**1053.99**		**1053.99**
Profit and Loss Account				
As per last Balance Sheet	625		300.05	
Add: Profit for the year	2282	2907	1025.11	1325.16
Less: Appropriations				
Transferred to Geneal Reerve			700.00	
Depreciation Adjusted related to prior period	0	0	0.00	700.00
TOTAL		**2907.03**		**625.16**
TOTAL RESERVES & SURPLUS		**3961.02**		**1679.16**

Company Secretary

BHOPAL

Chartered Accountants

DIRECTOR

DIRECTOR

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

5 LONG TERM BORROWINGS

	(Amount ₹ in Lacs)			
	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
	Non Current	Current*	Non Current	Current
Secured				
From Bank				
ICICI Bank Ltd. (Term Loan-603090025763)	59.85	17.52	77.37	17.52
ICICI Bank Ltd. (Term Loan-603090022869)	11.35	3.32	14.67	3.32
UNION BANK OF INDIA (Term Loan-101211980050000)	126.16	32.35	0.00	0.00
KOTAK MAHINDRA BANK LTD (Tern Loan-154995075)	51.21	40.30	0.00	0.00
HDFC Bank Ltd. (Term Loan-87885984)	190.45	75.35	266.23	67.39
HDFC Bank Ltd. (Term Loan-88778064)	254.67	86.41	342.02	76.77
Union Bank Of India-537106520000469	12.40	2.53	15.79	2.29
ICICI Bank Ltd.(LABHP00049871587)	2.90	2.09		
	708.99	259.86	716.08	167.30
Unsecured				
From Bank				
IDFC FIRST Bank (Loan-60064168)	0.00	0	0	16.60
Loans and advances from Related Parties:-	224.32	-	243.85	-
Loans and advances from Other Parties:-	29.85	-	47.49	-
TOTAL	963.16	259.86	1007.42	183.90

* See note no.-7

5.1 Term Loans-603090025763 & 603090022869 of ICICI BANK LTD M.P.Nagar Branch,Bhopal is primarily secured by hypothecation of present and future stock of raw materials, stock in process,finished goods,book debts etc.at the Company's factory premises or at such other places as may be approved and collaterly by first peripassu cherge on (1)-Khasra No.-321/2, Village Bagmugalia, New patwari halka no.-21, old patwari halka no.-42, Bagmugalia, Bhopal, (2)- PHN.38/28 part of khasra no.-230/1, Residencial land situated at Village-Dehri Kalan, Tehsil-Huzur, Bhopal-462042, (3) Industrial Lease hold Plot no.D-20, Industrial Area, Mandideep, Phase-II, Tehsil-Goharganj, Raisen, M.P. (4) Plot No. 147-H , 147-I, Sector-H, Industrial Area, Govindpura, Bhopal, M.P., (5) Plot No. 112, Sector-I, area mesuring about 3345.72 Sq.mtr.(36000 Sq. Fit) situated at Ward No.65,Industrial Area, Govindpura, Bhopal, M.P. -462023, by the bank from time to time including goods in transit/shipments Industrial area, Govindpura,Bhopal and hypothecation of Plant and Machinery, & Personal Guarantee of directors of Company, 1)Mr. Jaideep Jain & 2). Mrs Ritu Jain.

5.2 Term Loans-87885984,88778064 of HDFC BANK LTD ARERA COLONY Branch,Bhopal is primarily secured by Current Assets, Stock, Debtors, Plant & Machinery, Inland LC, FD for BG and LC Margine and collaterly by mortgage of (1) Industrial Propert Plot No.-112 and Adjoining land of plot no 112 & backside Plot no.111, Govindpura, Industrial Area, Sector-I situated in Industrial Area-462022, (2) Industrial propert Plot no.-147-H & 147-I, Sector - H, Industrial Area, Govindpura, Bhopal-462023. (3) Residencial Plot Khasra No.321/2, Huzur, Nagar Nigam Ward No.-54, Bagmugalia, PH 42, Bhopal-462043, (4) Industrial Property, Industrial unit on plot no. D-20, Tehsil-Goharganj, Mandideep industrial area, Mandideep, Phase-II, - 462046. (5) Self Occupied vacant land PHN 38/28, part of khasra no.-230/1, Village - Dehri Kalan, Tehsil-Huzur, Bhopal-462042, & Personal Guarantee of directors of Company, 1)Mr. Jaideep Jain & 2). Mrs Ritu Jain.

5.3 Term Loans-101211980050000 of UNION BANK OF INDIA M.P.Nagar ZONE-II Branch,Bhopal is primarily secured by hypothecation of the equipments purchased.

5.4 Term Loans-154995075 of KOTAK MAHINDRA BANK LTD M.P.Nagar Branch,Bhopal for purchased of hydra having RTO Registration No.MP04DB2877, is secured by hypothication of the asset.

5.5 For the unsecured loans from related parties and others, the company got an unconditional agreement for deferrment of repayment beyond 12 months.

6 DEFERRED TAX LIABILITY(NET)

	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
	(Amount ₹ in Lacs)			
Deferred Tax Liability				
Related to Fixed Assets		96.40		72.88
Deferred Tax Assets		0.00		0.00
TOTAL		96.40		72.88

Company Secretary

DIRECTOR

DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

7 SHORT TERM BORROWINGS	AS AT 31st MARCH, 2025	AS AT 31st MARCH, 2024
	(Amount ₹ in Lacs)	
Secured		
Working Capital Loans		
From Banks (ICICI Bank Ltd (CC A/c- 005505014146)	2.19	839.34
From Banks (HDFC BANK LTD (CC A/c- 50200081871651)	603.28	0.00
From Banks (YES Bank Ltd (CC A/c- 011984600003962)	0.00	28.66
Current Maturities of Long Term Debts*	259.86	183.90
Unsecured		
HDFC Bank Ltd (Commercial Credit Card) - 1777	0.00	25.00
TOTAL	865.33	1076.90

7.1 Cash Credit A/c No- 005505014146, from ICICI BANK LTD M.P.Nagar Branch,Bhopal is primarily secured by hypothecation of present and future stock of raw materials, stock in process,finished goods,book debts etc.at the Company's factory premises or at such other places as may be approved and collaterly by first peripassu cherge on (1)-Khasra No.-321/2, Village Bagmugalia, New patwari halka no.-21, old patwari halka no.-42, Bagmugalia, Bhopal, (2)- PHN.38/28 part of khasra no.-230/1, Residencial land situated at Village-Dehri Kalan, Tehsil-Huzur, Bhopal-462042, (3) Industrial Lease hold Plot no.D-20, Industrial Area, Mandideep, Phase-II, Tehsil-Goharganj, Raisen, M.P. (4) Plot No. 147-H , 147-I, Sector-H, Industrial Area, Govindpura, Bhopal, M.P., (5) Plot No. 112, Sector-I, area mesuring about 3345.72 Sq.mtr.(36000 Sq. Fit) situated at Ward No.65,Industrial Area, Govindpura, Bhopal, M.P. -462023, by the bank from time to time including goods in transit/shipments Industrial area, Govindpura,Bhopal and hypothecation of Plant and Machinery, & Personal Guarantee of directors of Company, 1)Mr. Jaideep Jain & 2). Mrs Ritu Jain.

7.2 Cash Credit A/c No- 50200081871651 from HDFC Bank Limited, Bhopal is primarily secured by hypothecation of Plant & Machinery, Inland LC, FD for BG LC Margin, Current Assets, Stock, Debtors. and collaterly by Personal Guarantee of directors of Company, 1)Mr. Jaideep Jain & 2). Mrs Ritu Jain and Property Owners, FD For BG & LC Margin.

7.3 * Note No.5 of Long Term Borrowing.

8 TRADE PAYABLES	(Amount ₹ in Lacs) 31st march, 2025	31st MARCH, 2024
(i) MSME	3239.44	88.48
(ii) Others	5467.78	3667.30
(iii) Disputed Due-MSME	0.00	0.00
(iv) Disputed Due-Others	0.00	0.00
TOTAL	8707.22	3755.78

8.1 The details of amounts outstanding to Micro, Small and Medium Enterprises determined to the extent such Parties have been identified based on available information collected by the Management. This has been relied upon by the Auditors.

8.2 (A) Trade Payables ageing schedule :-

Particular	As at 31st MARCH 2025 Outstanding for following periods from due date of payment: Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	3238.91	0.52	0.00	0.00	3239.44
(ii)Others	5444.14	23.64	0.00	0.00	5467.78
(iii) Disputed dues -					
MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues -					
Others	0.00	0.00	0.00	0.00	0.00

8.2 (B) Trade Payables ageing schedule :-

Particular	As at 31st March, 2024 Outstanding for following periods from due date of payment: Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	73.95	0.00	0.00	14.53	88.48
(ii)Others	3667.30	0.00	0.00	0.00	3667.30
(iii) Disputed dues -					
MSME	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues -					
Others	0.00	0.00	0.00	0.00	0.00

Company Secretary

A.K. KHABYA & CO. BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

8.3 Disclosure Under the Micro, Small and Medium Enterprises Development Act, 2006 are provided as under for the year 2023-24, to the extent the Company has received intimation from the"Suppliers" regarding their status under the Act.

(Amount ₹ in Lacs)

Particulars	MARCH 31, 2025	March 31, 2024
(a) the Principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year; (but within due date as per MSMED Act)		
Principal amount due to micro and small enterprise	3239.44	88.48
Interest due on above	0.00	0.00
(b) the amount of interest paid by the Buyer in terms of section 16 of the Micro, small and Medium Enterprise Development Act, 2006 (27 of 2006), along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	0.00	0.00
(c) the amount of interet due and payable for the period of delay in making payment (which has been paid but beyond the appointedday during the year) but without adding the interest specified under the Micro, small and Medium Enterprise Development Act, 2006;	0.00	0.00
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	0.00	0.00
(e) the amount of further interest remaining due and payable even in the succeeding years, untill such date when the interest dues above are actually paid to the small enterprise, for the purpose of Disallowance of a deductible expenditure under section 23 of the Micro, small and Medium Enterprise Development Act, 2006.	0.00	0.00

9 OTHER CURRENT LIABILITIES

	(Amount ₹ in Lacs)	
	AS AT 31st MARCH, 2025	AS AT 31st MARCH, 2024
Other Payables **	4506.45	698.90
TOTAL	4506.45	698.90

**Includes Statutory dues, Security deposits & Advance from customers.

10 SHORT TERM PROVISIONS

	AS AT 31st MARCH, 2025	AS AT 31st MARCH, 2024
	(Amount ₹ in Lacs)	
Provision for Income Tax (Net of Advance Tax & TDS)	554.68	241.13
TOTAL	554.68	241.13

Company Secretary

A. K. KHABYA & CO. BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

Note 11 : Property, Plant & Equipments, Intangible Assets and Capital Work-in progress

(Amount ₹ in Lacs)

Particulars	Leasehold Land	Leasehold Land (Mandideep)	Building: Factory	Building: Office	Plant & Machinery	Tools & Equipments	Electrical Installation	Furniture & Fixtures	Office Equipment	Computer & Software	Motor Vehicle	Total Property, Plant & Equipment
Deemed cost (Gross carring value)												
Balance as at April 1, 2023	28.03	0.00	384.64	16.76	466.49	25.23	48.09	9.49	5.74	5.11	0.00	989.57
Additions	0.00	401.64	346.84	6.40	523.61	144.16	35.47	6.84	1.69	0.00	35.84	1502.49
Disposal/Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at March 31, 2024	**28.03**	**401.64**	**731.48**	**23.17**	**990.10**	**169.39**	**83.55**	**16.33**	**7.43**	**5.11**	**35.84**	**2492.07**
Balance as at April 1, 2024	28.03	401.64	731.48	23.17	990.10	169.39	83.55	16.33	7.43	5.11	35.84	2492.07
Additions	0.00	0.00	30.95	8.24	149.85	16.41	7.74	6.86	0.82	1.74	5.91	228.53
Disposal/Transfers	0.00	0.00	8.85	0.00	16.03	0.00	0.00	0.00	0.00	0.00	0.00	24.88
Balance as at MARCH 31, 2025	**28.03**	**401.64**	**753.58**	**31.41**	**1123.92**	**185.80**	**91.29**	**23.19**	**8.25**	**6.85**	**41.75**	**2695.71**
Accumulated Depreciation												
Balance as at April 1, 2023	0.00	0.00	65.23	1.12	97.16	8.01	15.49	5.25	5.08	4.64	0.00	201.99
Depreciation for the year 2023-24	0.00	0.00	12.62	0.31	20.56	1.92	4.89	1.10	0.97	0.21	3.97	46.54
Disposal/Transfers/Adjustment to General Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at April 1, 2024	0.00	0.00	77.85	1.43	117.71	9.92	20.38	6.35	6.05	4.86	3.97	248.53
Depreciation for the year	0.00	0.00	23.84	0.42	69.25	11.75	8.73	2.34	0.64	0.07	4.88	121.91
Disposal/Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Balance as at March 31, 2025	**0.00**	**0.00**	**101.69**	**1.85**	**186.96**	**21.67**	**29.11**	**8.69**	**6.69**	**4.93**	**8.85**	**370.44**
Carrying amount as at MARCH 31, 2024	**28.03**	**401.64**	**653.63**	**21.73**	**872.38**	**159.46**	**63.17**	**9.98**	**1.38**	**0.26**	**31.87**	**2243.54**
Carrying amount as at MARCH 31, 2025	**28.03**	**401.64**	**651.89**	**29.56**	**936.96**	**164.12**	**62.19**	**14.50**	**1.55**	**1.92**	**32.90**	**2325.27**

Company Secretary

DIRECTOR

DIRECTOR

Capital Work in Progress

Particulars	Plant & Machinery Under Installation	Building Factory Under Construction	Total Intangible Assets
Deemed cost (Gross carring value)			
Balance as at April 1, 2023	0.00	0.00	0.00
Additions	0.00	0.00	0.00
Disposal/Transfers	0.00	0.00	0.00
Balance as at March 31, 2024	**0.00**	**0.00**	**0.00**
Balance as at April 1, 2024	0.00	0.00	0.00
Additions	173.53	33.33	206.86
Disposal/Transfers	0.00	0.00	0.00
Balance as at March 31, 2025	**173.53**	**33.33**	**206.86**
Carrying amount as at March 31, 2024	0.00	0.00	0.00
Carrying amount as at March 31, 2025	173.53	33.33	206.86

Company Secretary

DIRECTOR

DIRECTOR

A. K. KHABYA & CO. * Chartered Accountants * BHOPAL

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount ₹ in Lacs)

12 Other Non-Current Assets	AS AT 31st MARCH, 2025	AS AT March 31, 2024
Security Deposits	9.48	3.62
Balance with Customs, Central Excise & Income Tax Authorities & GST	161.74	21.34
TOTAL	171.23	24.96

(Amount ₹ in Lacs)

13 INVENTORIES	AS AT 31st MARCH, 2025	AS AT March 31, 2024
Raw Materials	1736.45	380.79
Work in Progress	1115.20	92.25
Finished Goods (Manufacturing)	1015.57	1145.34
Finished Goods (RADIATOR)	36.67	87.94
TOTAL	3903.90	1706.32

14 TRADE RECEIVABLES	AS AT 31st MARCH, 2025	AS AT 31st MARCH, 2024
(i) Undisputed Trade Receivables - Considered Good	10483.19	3523.26
(ii) Undisputed Trade Receivables - Considered Doubtful	0.00	0.00
(iii) Disputed Trade Receivables - Considered Good	0.00	0.00
(iv) Disputed Trade Receivables - Considered Doubtful	0.00	0.00
TOTAL	10483.19	3523.26

14.1 (A) Trade Receivable ageing :-

	As at 31st MARCH, 2025					
	Outstanding for following periods from due date of payment					
Particular	Less than 6 months	6 Months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables - Considered Good	10015.57	447.65	19.98	0.00	0.00	10483.19
(ii) Undisputed Trade Receivables - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

14.1 (B) Trade Receivable ageing :-

	As at 31st March, 2024					
	Outstanding for following periods from due date of payment					
Particular	Less than 6 months	6 Months- 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables - Considered Good	3449.62	30.62	19.98	15.99	7.05	3523.26
(ii) Undisputed Trade Receivables - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Disputed Trade Receivables - Considered Good	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed Trade Receivables - Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00

15 CASH AND BANK BALANCES	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
Cash in Hand		72.19		51.57
Balance with scheduled Banks				
(i) Debit Balance in Axis Bank OD Account	1.24		1.24	
(ii) Debit Balance in HDFC Bank Over Dtaft Account	0.00		20.48	
(iii) Debit Balance in STATE BANK OF INDIA Bank Over Dtaft Account	3.64		0.00	
(iii) In Deposit Accounts	0.00		0.00	
(iv)In Earmarked Accounts:				
- Balances held as Margin Money or Security against Borrowings, Guarantees, and Other Commitments #	2047.02	2051.91	1353.92	1375.65
TOTAL		2124.09		1427.22

Fixed Deposits with banks held as Margin Money amounting to Rs.568.85/- (Previous year Rs.518.06/-)with maturity more than 12 months

Company Secretary

A. K. KHABYA & CO. BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

16 SHORT TERM LOANS AND ADVANCES	(Amount ₹ in Lacs)			
	AS AT 31st MARCH, 2025		AS AT 31st MARCH, 2024	
(Unsecured and considered good)				
Advance To Suppliers	558.88		219.72	
Advance for Services/Testing	48.07		6.97	226.69
Advance for Capital Expenditure	409.33	1016.27		
Workers Advance		53.08		
Others Advance		7.36		17.18
TOTAL		1076.71		243.87

17 REVENUE FROM OPERATIONS	2024-2025		2023-24	
Sale of Products		35773.02		25090.48
Sales Stock In Trade		141.64		98.36
Income from Services		8.81		3.84
Other Operating Revanue		33.95		23.53
TOTAL		35957.43		25216.20

17.1 PARTICULARS OF SALE OF PRODUCTS	2024-2025		2023-24	
Transformers :		35438.34		24775.07
Indigenous Sales	35393.52		24772.20	
Export Sales	44.82		2.87	
Radiators		334.68		315.41
TOTAL		35773.02		25090.48

17.2 PARTICULARS OF SALE STOCK IN TRADE	2024-2025	2023-24
Trading Sales (Finished Sales)	7.97	0.00
Trading Sales (Raw Material)	133.68	98.36
TOTAL	141.64	98.36

17.3 PARTICULARS OF INCOME FROM SERVICES	2024-2025	2023-24
Repairs	8.81	3.77
Labour Charges	0.00	0.00
Tranportation Charges	0.00	0.00
Testing Charges	0.00	0.08
TOTAL	8.81	3.84

17.4 PARTICULARS OF OTHER OPERATING REVENUES	2024-2025	2023-24
Sale of Scrap	33.95	23.53
	33.95	23.53

18 OTHER INCOME*	2024-2025	2023-24
CUSTOM DUTY DRWA BACKS	0.62	0.00
Liquidated Damages Received Back	137.18	
Interest	141.64	59.57
TOTAL	279.44	59.57

* Net of expenses directly attributable to such income

19 COST OF MATERIAL CONSUMED	2024-2025	2023-24
Opening Stock	380.79	662.86
Add: Purchases	30214.00	21016.36
	30594.79	21679.22
Less: Closing stock	1736.45	380.79
TOTAL	28858.34	21298.43

20 PARTICULARS PURCHASE-STOCK IN TRADE	2024-2025		2023-24	
Trading Purchase (Finished Goods)	6.75		0.00	
Trading Purchase (Raw Material)	133.68	140.43	98.36	98.36
TOTAL		140.43		98.36

21 CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	2024-2025		2023-24	
Inventories at the end of the year				
Finished Goods (Transformers)	1015.57		1145.34	
Finished Goods (Radiators)	36.67		87.94	
Work-in-Progress	1115.20	2167.44	92.25	1325.53
Inventories at the beginning of the year				
Finished Goods (Transformers)	1145.34		596.90	
Finished Goods (Radiators)	87.94		20.51	
Work-in-Progress	92.25	1325.53	314.41	931.82
TOTAL		(841.91)		(393.72)

Sharma
Company Secretary

A. K. KHABYA & CO. BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

22 EMPLOYEE BENEFITS EXPENSES	2024-2025		2023-24	
Salaries and Wages		676.54		384.94
Contribution to Provident and Other Funds		40.08		28.41
Staff Welfare Expenses		36.06		20.16
TOTAL		752.68		433.50

23 FINANCE COSTS	2024-2025		2023-24	
(a) INTEREST EXPENSES ON:				
Borrowings (Bank)		244.12		70.12
(b) Bank Charges				
Bill Discounting Charges	296.85		253.01	
Bill Usance Charges	52.52		9.05	
Bank Commission & Discount	177.67	527.04	105.95	368.01
TOTAL		771.16		438.13

(Amount ₹ in Lacs)

24 DEPRECIATION AND AMORTISATION EXPENSES	2024-2025		2023-24	
Depreciation and Amortisation		121.91		46.54
TOTAL		121.91		46.54

25 OTHER EXPENSES	2024-25		2023-24	
Manufacturing Expenses:				
Freight & Cartage	451.29		263.98	
Power Charges	197.31		140.89	
Manufacturing Expenses	14.08		19.55	
Labour Charges	966.48		438.32	
Machinery Maintenance	62.27		10.84	
Electrical Maintanance	13.35		2.67	
Building Maintanance	19.29		11.97	
Clearing Charges	194.38		63.75	
Testing Expenses	73.61	1992.07	25.03	977.01
Selling & Distribution Expenses:				
Delivery Charges	640.84		384.24	
Discount	1.33		15.23	
Sales Commission	74.33		74.08	
Liquidated Damages	71.98	788.48	150.15	623.71
Administrative Expenses				
Insurance	30.58		22.55	
Legal expenses	41.99		38.96	
Office Expenses	7.43		11.11	
Dollar Difference Rate on Import	33.94		11.90	
Entertainment Expencess	1.97		33.01	
Security Charges	21.39		11.06	
Miscellaneous Balance W/OFF	2.12		15.00	
Property Tax	4.36		3.10	
Postage & Telephone	9.77		4.69	
Professional consultancy charges	43.47		34.19	
Rates,Fees & Taxes	26.14		10.61	
Director Sitting fess	0.95		0.00	
CSR Expenses	15.92		7.05	
Payment to Auditors*	10.85		4.00	
Repair & Maintanance	24.13		2.84	
Stationary & Printing	4.40		4.25	
Pre-IPO Expenses	18.00		0.00	
Tender Fee	0.21		0.19	
Travelling expenses	217.72	515.34	139.41	353.92
TOTAL		3295.89		1954.63

25.1 * PAYMENT TO AUDITORS AS:	2024-25	2023-24
Audit Fee	9.00	3.00
Tax Audit Fee	1.00	1.00
Taxation	0.50	0.00
Others	0.35	0.00
TOTAL	10.85	4.00

Company Secretary

A.K. KHABYA & CO. BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

26 Additional Regulatory Information

A Other Statutory Information :

i) The company dose not have Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

ii) The company has not advanced or loaned or invested funds to any other person(s) or entity(is), including foreign entities(intermediaries) with the understanding that the intermediary shall : (a) directly or indirectly lend or invest in other persons or entitites identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (b) provide ang guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

The company has not received any fund from any person(s) or entity(is), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall: (a) 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 (b) provide any guarantee,security or the like on behalf of the Ultimate Beneficiaries.

iii) The Company does not have any charges or satisfaction which is yet to be registerted with ROC beyond the statutory period.

iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

v) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act,1961 (such as search or survey or any other relevant provisions of the Income tax Act,1961).

vi) The company is not declared as willful difaulter by any bank of financial institution (as difined under the Companies Act,2013) or consortium thereof or other lender in accoradnace with the guidelines on willful defaulter issued by the Reserve Bank of India.

vii) The company does not hold Immovable Property whose title deed is not held by the company.

viii) The company has not revalued any of its Property, Plant and Equipment during the year.

ix) The company has not transacted with companies struck off under section 248 of the Compannies Act,2013.

A. K. KHADYA & CO. BHOPAL Chartered Accountants

Sharma

Company Secretary

DIRECTOR

DIRECTOR

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2025

B Ratios:

The following are analytical ratios for the year ended:

Particulars	Numerator	Denominator	31st MARCH 2025	31st March 2024	Variation (%)
i) Current Ratio:	Current Assets	Current Liabilities	1.20	1.20	0.01
ii) Debt Equity Ratio:	(Non-Current Borrowings + Current Borrowings)	Total Shareholder's Equity	0.40	0.90	-0.50
iii) Debt service coverage Ratio:	(PAT + Depreciation and Amortization Expenses (excluding lease amortisation expenses) + Interest cost on borrowing + (Profit)/Loss on sale of Fixed Assets)	(Interest cost on borrowings + Principle repayments made during the period for Long Term Borrowings)	NA	NA	NA
2023-24	0.00	0.00			
2022-23	0.00	0.00			
iv) Return on Equity Ratio:	Net Profit After tax	Average shareholder's Equity	0.66	0.00	0.66
v) Inventory turnover ratio,	Sale of Products	Average Inventory	NA	NA	NA
vi) Trade Receivables turnover ratio,	Gross Revenue from Operations	Average Trade Receivables	5.13	0.00	5.13
vii) Trade payables turnover ratio,	Purchase of Goods	Average Trade Payables	4.87	0.00	4.87
viii) Net Capital Turnover Ratio:	Net Sales	Working capital	NA	NA	NA
ix) Net profit Ratio:	Profit After tax	Revenue from Operation	0.06	0.04	0.02
x)Return on capital Employed:	Earning before Interest and Taxes	(Net Worth + Total Debts + Deferred Tax Liabilities)	0.60	0.41	0.19
xi) Return on investment	Net Profit After tax	Cost of Investment	NA	NA	NA

Company Secretary

A. K. KHABYA & CO BHOPAL Chartered Accountants

DIRECTOR

DIRECTOR

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

		(Amount ₹ in Lacs)			
		2024-25		2023-24	
27	ADDITIONAL INFORMAMATION TO THE FINANCIAL STATEMENTS				
27.1	DETAILS OF FIXED ASSETS HELD FOR SALE	NIL		NIL	
27.2	VALUE OF IMPORTS CALCULATED ON CIF BASIS	1942.34		747.00	
27.3	DETAILS OF CONSUMPTION OF IMPORTED & INDIGENOUS ITEMS	Rs.	% OF CONSUMPTION	Rs.	% OF CONSUMPTION
	Imported:	1942.34	6.73	747.00	3.51
	INDIGENOUS:	26916.00	93.27	20551.43	96.49
	Total	28858.34	100%	21298.43	100%

		2024-25	2023-24
27.4	EXPENDITURE IN FOREIGN CURRENCY:	NIL	NIL
27.5	EARNING IN FOREIGN EXCHANGE		
	FOB value of export	44.82	2.87
	Other Income	NIL	NIL
27.6	AMOUNT REMITTED IN FOREIGN CURRENCY DURING THE YEAR ON ACCOUNT OF DIVIDEND	NIL	NIL

28	EARNING PER SHARE (EPS)	2024-25	2023-24
	i) Net Profit after tax as per Statement of profit and loss attributable to equity share holder	2281.86	1025.11
	ii) Weighted Average number of equity shares used as denomination for calculating EPS	6370070	924969
	iii) Basic and diluted earning per share (`)	35.82	110.83
	iv) Face value per equity share(`)	10.00	10.00

29 Related Party Disclosure AS-19

List of Related Parties & Relationships :

(a) Key Management Personal

(i) Shri Jaideep Jain

(ii) Smt. Ritu Jain

(b) Enterprises in which relatives of KMP are interested:

(i) M/s Tesla Transformers (India) Limited

(ii) M/s Tesla Transformers Limited

(iii) New Era Enterprises

(c) Relatives of Key Management Personels

(i) Smt. Veena Jain

(ii) Eshana Jain

(iii) Eshan Jain

(iv) Rishabh Jain

Sharma

TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

Related Party Transactions

Sr.No.	Nature Of Transaction	2024-25	2023-24
(a)	**Acceptance of Loan from Key Management Personals:**		
	(i) Jaideep Jain	0.00	0.00
	(ii) RITU JAIN	11.88	0.00
(b)	**Acceptance of Loan from relatives of Key Management Personals:**		
	(i) Eshana Jain	0.00	50.00
	(ii) Eshan Jain	0.00	50.00
	(iii) Rishabh Jain	0.00	50.00
(c)	**Repayment of Loan to Key Management Personals:**		
	(i) Jaideep Jain	4.43	0.90
	(ii) Ritu Jain	11.88	21.01
(d)	**Repayment of Loan to relatives of Key Management Personals:**		
	(i) Eshana Jain	0.00	1.70
	(ii) Eshan Jain	0.00	1.75
	(iii) Rishabh Jain	0.00	1.70
(d)	**Interest paid to relatives of Key Management Personals:**		
	(i) Eshana Jain	5.17	1.42
	(ii) Eshan Jain	5.17	1.42
	(iii) Rishabh Jain	5.17	1.42
(d)	**Purchases from Enterprises in which KMP & relatives of KMP are interested:**		
	(i) M/s Tesla Transformers (India) Limited	937.21	2163.85
	(ii) New Era Enterprises	1488.62	1200.33
(e)	**Sales to Enterprises in which KMP & relatives of KMP are interested:**		
	(i) M/s Tesla Transformers (India) Limited	1077.00	709.22
(f)	**Performance Incentive to Director:**		
	(i) Jaideep Jain	63.71	0.00

		2024-25	2023-24
(f)	**Outstanding balances of KMP, Relatives of KMP & Enterprises in which KMP & relatives of KMP are interested:**		
	(i) Jaideep Jain	46.58	48.96
	(ii) Ritu Jain	2.80	5.30
	(iii) Eshana Jain	48.07	48.87
	(iv) Eshan Jain	48.01	48.82
	(v) Rishabh Jain	48.06	48.87
	(vi) M/s Tesla Transformers (India) Limited	3522.37	187.52
	(vii) New Era Enterprises	221.52	17.67

A. K. KHABYA & CO. BHOPAL Chartered Accountants

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TESLA POWER EQUIPMENTS AND PROJECTS LIMITED

		As at 31st March, 2025	As at 31st March, 2024
30	CONTINGENT LIABILITIES AND COMMITMENTS		
	(I) Contingent Liabilities		
	(A) Claims against the company not acknowledged as debts		
	(B) Guarantees		
	(i) guarantees to banks and financial institutions against credit facilities extended to third parties	NIL	NIL
	(ii) Performance Guarantees		
	(a) In respect of joint ventures	NIL	NIL
	(b) In respect of others	4397.29	3400.35
	(iii) Outstanding guarantees furnised to Banks and financial institution including in respect of letters of credits		
	(a) In respect of joint ventures	NIL	NIL
	(b) In respect of others	NIL	NIL
	(C) Others Money for which the company is contingently liable		
	(i) Liability in respect of bills discounted with banks (Including third party bills discounting)	NIL	NIL
	(II) Commitments		
	(A) Estimated amount of contacts remaining to be executed on capital account and not provided for:		
	Tangible assets	NIL	NIL
	Intangible assets	NIL	NIL
	(B) Uncalled Liability on shares and other investments partly paid	NIL	NIL
	(C) Others commitments	NIL	NIL

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The previous year figures have been regrouped/reclassified, wherever necessary to conform to the current year presentation.

Sr.No	ADVANCE FROM PARTY AGAINST SUPPLY	2024-25	2023-24
		(Amount in ₹)	
1	Abhinav Enterprises	6,71,304.86	8,804.86
2	AMRIT FOODS	1,50,000.00	
3	BALAJI ASSOCIATES	12,75,000.00	
4	Bondada Engineering Private Limited	6,960.00	23,92,000.00
5	CMR Infrastructure Pvt. Ltd.	2,40,000.00	
6	DINESHCHANDRA R. AGRAWAL INFRACON PVT LTD	97,59,081.00	
7	ENVIRAD PROJECTS P LTD	4,81,440.00	
8	Fourth Partner Energy Pvt Ltd	13,79,492.18	3,12,000.00
9	J J SCAN	25,000.00	25,000.00
10	JAIN POLY PLASTICS	2,00,000.00	
11	KPI Green Energy Limited	92,70,000.00	
12	MK CONSTRUCTION COMPANY	38,350.00	
13	Oriana Power Limited	16,87,950.00	
14	Bhugan Infracon Pvt.Ltd	-	90,000.00
15	Shapers Constructions Limited	3,00,000.00	3,00,000.00
16	Shark Shopfits Private Limited	500.32	4,30,000.00
17	SHREE LAXMI Stone Crusher	50,000.00	50,000.00
18	AHAARAM MILLS PVT LTD	-	19,50,000.00
19	Vibha Electrical		7,20,000.00
20	Jakson Green Private Limited		49,89,260.00
21	tam Bran Pharmaceuticals Pvt.Ltd		5,00,000.00
22	Swastik Agro Industries	-	3,00,000.00
23	alesco Surgipharma Pvt Ltd.		2,29,500.00
24	The Grand Avenue		30,00,000.00
25	Shree Vaishnav Industries	1,00,000.00	
26	Siddh Baba Enterprises	2,000.00	
27	STRUERE CON AND CO	1,13,500.00	
28	Shri Agrawal Educational & Welfare Socity	-	5,25,000.00
29	Vipin Kumar Singh Infratech Pvt.Ltd.	-	6,04,700.00
30	Tesla Transformers (India) Limited	35,22,37,278.01	1,87,52,454.25
31	VEDHA TECHNO CONSULTANCY	51,69,900.09	-
32	Vikram Engineering	1,70,480.00	1,70,480.00
	Total	**38,33,28,236.46**	**3,53,49,199.11**

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A. K. KHABYA & CO. BHOPAL Chartered Accountants

Sr.No	LIABILITIES FOR EXPENSES (Statutory Dues)	2024-25	2023-24
		(Amount in ₹)	
1	TDS Payable for Salary	26,71,770.00	217228.00
2	TDS Payable on 194J	4,36,409.46	-
3	TDS Payable on Labour Charges 194	9,13,385.10	412922.32
4	TDS Payable on Transportation Charges	-	312022.00
5	TDS Payable	-	13500.00
6	TDS Payable on Interest 194A	8,83,590.94	129218.71
7	TDS Payable on Goods 194Q	6,38,719.90	470706.33
8	Professional Tax Payable	64,054.00	166718.00
9	ESIC Employee's Contribution	10,570.00	11706.00
10	TDS Payable on Sales Commission	-	105932.00
11	TDS Payable on Technical Consultancy	-	79411.00
12	ESIC Payable	18,600.00	26532.00
13	GST Payable	4,92,80,603.00	26518385.00
14	Provident Fund Employee's Share Of Contribution	1,87,810.00	177543.00
15	MEDICAL HEALTH INSURANCE(GMCS)	-	0.00
16	Provident Fund Payable	2,03,813.00	194935.00
17	CSR Provision	15,92,277.00	704667.00
	Total	5,69,01,602.40	2,95,41,426.36

Sr.No	WORKERS ADVANCE CREDIT BALANCES	2024-25	2023-24
		(Amount in ₹)	
1	ANGAT SAHANI	514.00	
2	SUBHASH S.YADEV	3,000.00	3,000.00
3	Sonu Kurmi	-	15,606.00
4	Ajay Patil	-	26,166.00
5	Sachin Jain	-	27,842.00
6	ANIL SINGH	1,437.00	
7	PURSHOTAM SINGH	1,470.00	
8	KRISHNA KUMAR	53,290.00	6,508.00
9	MOHD.ALTAF	56,335.00	
10	Azoon Sharma	10,549.00	
11	PURAN SINGH	2,030.00	
12	Ankit Dadore	50,150.00	
13	Piyush Patel	7,543.00	
14	Ajay Kumar Tiwari	30,909.00	
	Total	2,17,727.00	79,122.00

Outstanding Expenses		2024-25	2023-24
		(Amount in ₹)	
1	Bonus Payable	13,26,218.00	11,93,400.00
2	Salary Payable	44,25,687.00	37,26,441.00
3	Professional Consultancy Charges Payable	64,193.00	-
4	Performance Incentive Payable to Mr. Jaideep Jain	43,80,897.88	-
	Total	1,01,96,995.88	49,19,841.00

Sundry Debtors-24-25

Sr.No	Name of Party	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	TOTAL AMOUNT
1	ACME Solar Energy Pvt. Ltd.	48,61,342.89	-	-	-	-	48,61,342.89
2	ACME Solar Holdings Ltd.	64,86,846.99		-	-	-	64,86,846.99
3	Adani Green Energy Limited	51,90,20,059.81		-	-	-	51,90,20,059.81
4	Adani New Industries Limited	-	70,41,212.00	-	-	-	70,41,212.00
5	AGARWAL INDUSTRIES	11,07,711.50		-	-	-	11,07,711.50
6	Ambey Traders Inc	14,979.53				-	14,979.53
7	AMBUJA CEMENTS LIMITED	4,19,34,840.00				-	4,19,34,840.00
8	Gazala Enterprises	3,45,268.00	14,07,805.16	-	-	-	17,53,073.16
9	Gensol Engineering Limited	-	58,547.00	-	-	-	58,547.00
10	Hitachi Energy India Limited	-	17,47,453.02			-	17,47,453.02
11	Insolare Energy Pvt Ltd	60,79,012.24					60,79,012.24
12	IREL (India) Limited	-	17,700.00				17,700.00
13	Jayram Industries India Private Limited	39,742.84					39,742.84
14	KEC INTERNATIONAL LTD	16,99,22,544.00					16,99,22,544.00
15	M.K. Construction Company	38,349.96					38,349.96
16	MANSAPURAN PETROCHEM PRIVATE LIMITED	59,708.00					59,708.00
17	Megha Engineering & Infrastructures Ltd.	10,85,339.00					10,85,339.00
18	MKU Holdings Private Limited	-	7,077.68				7,077.68
19	O2 Power Private Limited	5,96,430.11					5,96,430.11
20	Prashant Electricals	-	5,70,500.20				5,70,500.20
21	R.K. Trading Co.	-	-	19,97,560.26			19,97,560.26
22	RN Sons India Alloys Pvt. Ltd.	21,09,005.20					21,09,005.20
23	SAEL Industries Limited	15,09,08,827.35					15,09,08,827.35
24	Sagar Star Engineering Pvt. Ltd.	-	35,75,400.00				35,75,400.00
25	SOLARIS ELECTRICAL SERVICES PRIVATE LIMITED	6,93,180.00					6,93,180.00
26	SPARK ELECTRICALS & PROJECT PVT LTD	-	16,166.84				16,166.84
27	Sterling and Wilson Renewable Energy Ltd	25,935.70					25,935.70
28	Sunsure Energy Pvt Ltd	-	1,36,910.59				1,36,910.59
29	Tata Power Renewable Energy Limited (Mumbai)	9,56,85,078.90					9,56,85,078.90
30	Tata Power Solar System Limited	-	2,99,48,297.01				2,99,48,297.01
31	Tata Power Solar Systems Limited	-	24,759.00				24,759.00
32	Tata Power Solar Systems Limited	-	2,12,830.71				2,12,830.71
33	Win Power Infra Pvt. Ltd.	5,42,491.00					5,42,491.00

Sr.No	Name of Party	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	TOTAL AMOUNT
	Total	1,00,15,56,693.02	4,47,64,659.21	19,97,560.26	-	-	1,04,83,18,912.49

Sharma

Sundry Debtors-23-24

Sr.No	Name of Party	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	TOTAL AMOUNT
1	R.K. Trading Co.	-	-	19,97,560.26	-	-	19,97,560.26
2	Win Power Infra Pvt. Ltd	-	-	-	-	7,05,439.00	7,05,439.00
3	Shri Sainath Electricals	3,18,600.00	19,55,529.00	-	7,00,765.00	-	29,74,894.00
4	Madhya Pradesh Paschim Kshetra Vidyut Vitran Company Ltd	38,41,174.00	-	-	-	-	38,41,174.00
5	Gazala Enterprises	12,52,688.00	2,26,937.60	-	3,28,179.56	-	18,07,805.16
6	Sanghi Sales	2,53,700.00	-	-	-	-	2,53,700.00
7	SPARK ELECTRICALS & PROJECT PVT LTD	16,166.84	-	-	-	-	16,166.84
8	Prashant Electricals	-	-	-	5,70,500.20	-	5,70,500.20
9	ACME Solar Holdings Pvt Ltd	23,78,827.54	-	-	-	-	23,78,827.54
10	Sunsure Energy Pvt Ltd		1,36,910.59		-	-	1,36,910.59
11	Sterling and Wilson Renewable Energy Ltd	1,67,77,091.74	-	-	-	-	1,67,77,091.74
12	Adani Green Energy Limited	12,72,52,042.30	-	-	-	-	12,72,52,042.30
13	O2 Power Private Limited	6,20,277.11	-	-	-	-	6,20,277.11
14	Tata Power Solar System Limited (Acchegaon)	39,09,021.30	-	-	-	-	39,09,021.30
15	Standard Retail Pvt Ltd	83,755.96	-	-	-	-	83,755.96
16	Royal Overseas Exports	-	7,42,323.62	-	-	-	7,42,323.62
17	Hitachi Energy India Limited	3,62,33,135.02	-	-	-	-	3,62,33,135.02
18	Tata Power Solar Systems Limited (Jaipur)	5,67,79,788.45	-	-	-	-	5,67,79,788.45
19	TP SAURYA LTD.	1,82,900.00					1,82,900.00
20	MKU Holdings Private Limited	9,40,51,640.68	-	-	-	-	9,40,51,640.68
21	RN Sons India Alloys Pvt. Ltd.	10,10,720.20					10,10,720.20
	Total	**34,49,61,529.14**	**30,61,700.81**	**19,97,560.26**	**15,99,444.76**	**7,05,439.00**	**35,23,25,673.97**

Sr.No	ADVANCE TO PARTIES AGANIST SUPPLY	(Amount in ₹)
1	4A International Co.	44,491.55
2	A. Kumar	10,60,500.42
3	A.S. Contractor	44,464.58
4	Abhishek Book Depot	6,200.00
5	Aditi Wires & Cables Pvt Ltd	2,781.05
6	ADITYA BIRLA HEALTH INSURANCE	86,325.65
7	Agrawal Metal Works Pvt Ltd	5,52,892.06
8	AITC Translogistics Pvt Ltd	5,125.00
9	AJANTA ELECTRICAL INDUSTRIES	1,00,000.00
10	Alwaye Load Selectors	65,692.19
11	Aman Traders	2,42,298.00
12	Anant Management Services	5,00,000.00
13	Anurag Traders	26,155.00
14	ASHLIN TRAVELS PVT LTD	3,39,676.00
15	ATRI Sunpower Pvt. Ltd.	9,792.40
16	Avinash Cargo Pvt.Ltd	16,085.32
17	AZURE ENERGYCON PRIVATE LIMITED	20,000.00
18	BALAJI MARKETING	2,347.16
19	Basant Electricals Bhopal	25,276.00
20	Bhavya Machine Tools LLP	10,500.00
21	BHAWANA TRANSPORT SERVICE	640.00
22	BHOPAL CABLES PRIVATE LIMITED	1,442.22
23	Bombay Integrated Security(India) Ltd	4.26
24	Brite Engineers & Fabricators	31,246.00
25	Business Coaching India LLP	3,89,340.00
26	C.I.FINLEASE PRIVATE LIMITED	1,21,868.00
27	CaliLabs Pvt Ltd	9,654.00
28	CARE RATINGS LIMITED	2,46,240.00
29	Caretech chemicals	12,72,833.50
30	Chandra Electrical & Electronics	20,00,000.00
31	Choudhary International	1.00
32	D.D. Enterpeises	29,020.00
33	D.S.Engineers	6,300.00
34	D.S.Thakur & Associates	1,10,000.00
35	DECENT EXPRESS LOGISTICS	54,000.00
36	DELAWARE STREET ADVISORS PRIVATE LIMITED	20,000.00
37	Delhivery Limited	235.18
38	Durgpal Singh	1,70,000.00
39	Dynopower System Equipments	9,32,200.00
40	DZIRE Enterprises	6,000.00
41	Electech Engineers	3,36,300.00
42	Electra Manufacturing Company	1,593.00
43	Electro Trans	1,673.50
44	Electroteknics	2,41,900.00
45	Eltel	44,000.00

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Sr.No	ADVANCE TO PARTIES AGANIST SUPPLY	(Amount in ₹)
46	Epothane Civelec Engineers P Ltd	195.00
47	ESEN VALUERS & CHARTERED ENGINEERS	750.00
48	Esstech And Solutions	2,20,262.00
49	Federation Of Indian Export Organisations	9,263.00
50	Fibernet Solutions OPC Pvt Ltd	57,500.00
51	Fibre and Fibre Glass Products	29,304.00
52	Formertron Engineering India Pvt Ltd	29,000.00
53	G M SAMA	1,02,000.00
54	Ghanshyam Industries	3,14,706.00
55	Gian Chand Krishan Gopal & Sons	26,880.00
56	GLOBAL FIRE SERVICES	64,800.00
57	GLOBAL TECHNO TECH ASSOCIATES	31,360.00
58	Golden India Transport Co.	1,01,617.71
59	Grand Polycoats Co. Pvt. Ltd.	4.80
60	GT EXPRESS	3,709.06
61	H M Enterprises	2.00
62	HERTZ TESTING AND TRAINING CENTRE LLP	9,720.00
63	HI TECH AUTOMATION	236.00
64	Hi Tech Engineering Industries	75,000.00
65	Hindalco Industries Limited	1,62,133.85
66	HRL Cargo	14,390.00
67	IFFCO Tokio General Insurance Co.Ltd	2,99,098.00
68	Indian Oil Corporation Limited	47,613.18
69	Infinite Environmental Solutions Limited	6,800.00
70	INNOBIMB INFOTECH PRIVATE LIMITED	10,000.00
71	IPR Law Associates	1,48,134.00
72	IRCLASS SYSTEMS AND SOLUTIONS PVT.LTD	1,65,564.00
73	JAGDAMBA TOUR AND TRAVELS(PROP.PEP SINGH BHATI)	1,47,500.00
74	JAI JHULELAL TRADERS	4,400.00
75	JAIPUR GOODS EXPRESS TRANSPORT COMAPNY	101.50
76	JHAS INDUSTRIES	495.40
77	JIANGXI HONGJUN ENVIRONMENTAL PROTECTION TECHNOLOGY CO. LTD	9,16,210.75
78	Jindal Aluminium Limited	3,40,588.00
79	Kastor International FZE	59,19,322.50
80	Kavisa Tech Solutions	590.00
81	Khandelwal Cables Limited	15,691.70
82	KKM Service	649.00
83	Kusum Vismay Mehta	90,000.00
84	KVTEK Power Syetems Pvt. Ltd.	1,80,000.00
85	Lavanya Coat	6,000.00
86	Laxmi Associates (Engineering consultancy& Service Provider)	5,100.00
87	Laxmi Fabricators	344.50
88	Lee Vedla Industrial Corporation	1,320.00
89	LPJ Enterprises	3,538.00
90	Mahabali Industries	1,06,200.00

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Sr.No	ADVANCE TO PARTIES AGANIST SUPPLY	(Amount in ₹)
91	Mahindra Steel Service Centre Ltd.	10,35,125.52
92	MAXFAME LOGISTICS	37,750.00
93	Mechvac Technologies	18,868.00
94	Metaclad Industries	37,426.40
95	METAL GEMS	13,76,315.77
96	Moon Light Electricals	93,884.00
97	MULTI MONEY FOREX LTD.	2,92,075.00
98	Mynd Solutions Pvt. Ltd.	53,100.00
99	N P Insulation	5,228.00
100	Nairobi Transformer Manufacturers (E.A) Co Ltd	13,46,597.00
101	NARAYAN SAHIB RAO PATIL	60,425.00
102	NARMADA ROAD LINES CORPN.	8,490.00
103	National Steel Space	1,182.00
104	Nazeer Iron & Steel Trading Co	1,00,054.00
105	New Golden Printers	10,892.00
106	Next Gen Equipments Pvt. Ltd.	4,61,717.00
107	NSD Roofing Industries Private Limited	50,323.00
108	Om Enterprises	2,21,230.00
109	OM Technical Solutions	42,397.00
110	Oorja Technical Services Pvt. Ltd.'	17,700.00
111	Orange Power T&D Equipements Pvt Ltd	2,21,869.00
112	Paragon Tap Changers Pvt. Ltd.	4,22,823.45
113	Pioneer Impex	2,20,618.00
114	Poonam Sales	67,885.00
115	POWER CONTROL SYSTEM	69,340.00
116	Power Controls	50,000.00
117	PRAKESH MACHINERY	28,500.00
118	PRASHANT FABRICATION	38,719.00
119	Pruthvi Industrial Automation	1,98,450.00
120	Punit Industries	15,081.00
121	RADHAMADHAV TILES PVT LTD **	14,999.94
122	Ram Avtar	5,980.00
123	Ram Ratna Wires Limited	76,284.01
124	Rehman Doors	73,335.00
125	Rinu Transco	2,78,752.00
126	Roots Multiclean Ltd	91,331.00
127	Rosalee Colours Pvt Ltd	44,934.00
128	Royal Overseas Exports	7,42,323.62
129	S R Graphics	19,000.00
130	S.K. Trading Company	11,040.00
131	Safe Express Pvt.Ltd.	283.62
132	SAGAR INDUSTRIES	1,23,755.33
133	Sai Tea Stall	11,919.00
134	SAISIDDHI ENGINEERS & SURVEYORS PRIVATE LIMITED	3,540.00
135	Sakshi Enterprises	4,767.00

Sr.No	ADVANCE TO PARTIES AGANIST SUPPLY	(Amount in ₹)
136	Samarth Engineers	2,30,000.00
137	Sandhya Malviya	39,200.00
138	Sangli Aluminium Extrusions Pvt Ltd	7,25,594.35
139	SCOPE T&M PVT LTD	11,880.00
140	Senior Engineering Works	2,00,600.00
141	Shanghai Xinao Technology Co. Ltd.	51,715.50
142	SHANKAR TRADERS	8,514.00
143	Shashikrishan Filling Station	36,734.00
144	Shinay Energy	7,02,190.63
145	Shri Sainath Electricals	15,92,104.00
146	Skynetiks Support	1,295.00
147	Southern Transport Company	23,000.00
148	SREE VENKATESHWARA INFRA TECH AND IT SOLUTIONS	40,000.00
149	Sruti Copper Pvt Ltd	5,42,213.00
150	SRV Damage Prevention Private Limited	29,854.00
151	Sumesh Petroleum Pvt Ltd	7,35,500.00
152	Sunil Industrial Corporation	5,428.00
153	Suvidha Express Service	3,500.00
154	Swanand Rubber Company	235.90
155	Tesla Technocrats	2,23,73,727.62
156	Thyssenkrupp Electrical Steel India Pvt. Ltd.	3,13,013.59
157	TRAVERSE ENGINEERS	60,770.00
158	Tricolour Plastic	33,630.00
159	Ultratech Cement Ltd DIV UCNA	91,385.00
160	UMESH VED DIRECTOR	22,500.00
161	VEDANTA LIMITED	7,48,695.94
162	Vijaya Mercantile Pvt. Ltd	32,524.00
163	VIVEK FASTENERS	41,812.00
164	VRL LOGISTICS LIMITED	98.00
165	VTrans India Ltd	46,525.93
166	WAHE GURU TRANSPORT	4,500.00
167	WHEELS POLYMERS PVT LTD	2,717.00
168	Wintex Metal Industries	1,22,024.00
169	Yogesh Engineering Corporation	46,268.00
170	Zam Zam Industries	6,411.21
	Total	5,58,87,657.32

Sr.No	ADVANCE TO OTHERS	(Amount in ₹)
1	Medical Insurance GMCC Payable	3,74,860.82
2	TCS SCRAP SALE	10,026.00
3	HDFC Term Loan-800998940	3,50,965.00
	Total	7,35,851.82

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Sr.No	TOUR ADVANCE TO WORKERS	(Amount in ₹)
1	BHUPENDRA KUSHWA	31,566.00
2	Anurag Gangrade	31,713.00
3	NIHAR RANJAN PAUL	5,04,800.00
4	JUNED KHAN	24,000.00
5	SANJAY LUMAR HAZRA	8,907.00
6	SANJAY YADEV	1,05,000.00
7	RAJESH RAGHUVANSHI	1,950.00
8	VINOD VERMA	14,083.00
9	DEEPAK AGRWAL	1,830.00
10	AJAY SONI	14,020.00
11	JITENDRA DAS	20,920.00
12	HALKE	18,076.00
13	DEEPAK SINGH CHOUHAN	27.00
14	SHRINIVAS YADEV	20,000.00
15	AKASH SEN	15,000.00
16	AKASH SONI	70,250.00
17	R. Krishna Pillai	19,276.00
18	Shubhashish Yadav	7,052.00
19	Pratim Das	39,229.00
20	Najmul Hasan	8,000.00
21	SURAJ SHARMA	10,000.00
22	VINOD YADEV	58,731.00
23	VINOD YADEV (BHOPAL)	37,000.00
24	RADHE SHYAM	11,250.00
25	AJEET KUMAR	10,000.00
26	MANOJ SEN	15,000.00
27	Raja Singh	14,838.00
28	Sharda Kumar Shukla	2,02,383.00
29	DHEERAJ GIRI	21,975.00
30	SURYA PRAKASH SAHU	60,069.00
31	SANDEEP SHARMA	11,578.00
32	BHAJAN LAL	89,815.00
33	Arjun Singh	99,330.00
34	SONU KURMI	1,09,621.00
35	Mohd.Razm	10,000.00
36	SANJAY SAHU	19,165.00
37	SONU YADAV	7,000.00
38	AJAY PATEL	84,803.00
39	ANUPAM THAKUR	27,000.00
40	SHAHAWAR KHURSHEED	18,554.00
41	NITESH KUMAR THAKUR	3,050.00
42	NISHU PRASAD	25,000.00
43	SHUBHAM SHARMA	13,088.00
44	Ubaidur Rahman R.	87,293.00

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Sr.No	TOUR ADVANCE TO WORKERS	(Amount in ₹)
45	Ritik Nigam	64,874.00
46	Mintu Das	46,570.00
47	DURGESH SINGH	40,003.00
48	PULKIT MANI TRIPATHI	7,860.00
49	UPENDRA KUMAR	14,000.00
50	INDRESH NIRANJAN	95,094.00
51	ASHISH SAHU	26,712.70
52	NEELU VERMA	25,000.00
53	Raj Malhotra	52,780.00
54	JEET BHADUR	770.00
55	SACHIN SAINI	13,000.00
56	YASIR Farooque	19,652.00
	Total	24,08,557.70

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Sr.No	ADVANCE TO CAPITAL EXPENDITURE	(Amount in ₹)
1	AMBRISH PAL (MANDIDEEP LAND)	82,00,000.00
2	Bhagmal Pal	1,64,786.82
3	GPS Cranes & Hoist	11,68,200.00
4	NARENDRA SINGH (MANDIDEEP LAND)	70,00,000.00
5	Winsome Eengineering And Surgical Works	2,43,99,999.00
	Total	4,09,32,985.82

Sr.No	Adavance Paid for Testing	(Amount in ₹)
1	Central Power Research InstituteBhopal	32,63,935.87
2	Chakan Testing And Research Lab	1,26,171.00
3	Electrical Research Development Association(Baroda)	14,16,697.12
	Total	48,06,803.99

		(Amount in ₹)
1	Worker Advance	28,99,506.96

Other Loans And Advances (a) Loans and advances from Related Parties			
Sr.No	UNSECURED LOANS	31-03-2025	31-03-2024
	Name of Account	(Amount in ₹)	
1	Jaideep Jain	46,57,966	51,00,466
2	Ritu Jain	2,80,381	5,30,381
3	Veena Jain	30,78,309	40,97,009
4	JAYANT JAIN	1,300	0
5	Eshana Jain	48,06,503	48,87,278
6	Eshan Jain	48,01,311	48,82,228
7	Rishabh Jain	48,06,408	48,87,294
	TOTAL	22432178.00	24384656.00

(b) Loans and advances from Other Parties

Sr.No	UNSECURED LOANS	31-03-2025	31-03-2024
	Name of Account	(Amount in ₹)	
1	Active Minds Pvt.Ltd	0	15,00,000
2	Ajit Kumar Khabya	27,84,637	25,49,295
3	Dhanraj Singh Thakur	0	5,00,000
4	Vishwas Ghushe	2,00,000	2,00,000
	TOTAL	2984637.00	4749295.00

Sr.No	Balance with Customs, Central Excise & Income Tax Authorities & GST Deposit	31-03-2025	31-03-2024
		(Amount in ₹)	
1	GST Deposit	16174483.21	2133657.06
2	Income Tax Advance	0.00	0.00
	Total	16174483.21	2133657.06

Sr.No	Balances held as Margin Money or Security against Borrowings, Guarantees, and Other Commitments #		
1	AXIS BANK LTD TDR	1293735.00	
2	HDFC BANK LTD TDR/FDR	121287403.40	
3	ICIC BANK LTD TDR	72391264.95	
4	SHRI RAM FINANCE FDR A/C.	6083952.00	
5	ACCRUED INTEREST	3645616.10	
	Total	204701971.45	

Employee Benefit Expenses:-	31/03/2025
Salary	58522441.00
Bonus	1306218.00
Training Expenses	1454403.00
Performance Incentive	6370897.88
TOTAL	**67653959.88**

	31/03/2025
Office Expenses	383910.61
General Expencess	13224.00
Interest on TDS	6036.31
ADVERTISEMENT AND PUBLICTY	20890.00
HOUSE RENT At site	270250.00
Cleaning & Laundry	580.00
Water Charges	48176.00
Total amount	743066.92

Contribution to Provident and Other Funds :	31/03/2025
Provident Fund (Employer's Contribution)	24,47,338.00
Employees State Insurance (Employer's Contribution)	2,86,138.00
PF Administrative Charges	97,820.00
PF DAMAGE CHARGES	1,565.00
ESIC PENALTY	2,083.00
Gratuity	11,73,188.00
TOTAL	**40,08,132.00**

LABOUR CHARGES:-	31/03/2025
LABOUR CHARGES PR	9,46,98,397.47
LABOUR CHARGES URD	16,88,943.00
LABOUR CHARGES PCB	2,60,543.00
TOTAL	**9,66,47,883.47**

Repair & Maintanance	31/03/2025
Furniture Maintanance	145207.64
Computer Reapir	750.00
Vehicle Maintanance	257286.00
Repair & Maintanance	2009272.16
	2412515.80

	31/03/2025
Travelling expenses	6516187.00
TRAVELLING EXPENSES RELATED REPAIRS	2564225.00
Director travelling	11465676.84
Convence	1226350.60
Total	21772439.44

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SUNDARY CREDITORS (MSME)-MARCH-2024-25						
Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
1	A R Electro Power Limited	5,07,258.00				5,07,258.00
2	A.G. Transport Co	10,87,514.75				10,87,514.75
3	A.K. Khabya & Co.	5,28,120.00				5,28,120.00
4	Aaditya Mechatronics	13,17,177.80				13,17,177.80
5	ABD STATIONERY	21,403.00				21,403.00
6	ADARSH TRADERS	18,93,444.98				18,93,444.98
7	Agarwal Fastners Pvt. Ltd.	25,64,683.46				25,64,683.46
8	Agni Fiber Boards Pvt. Ltd.	87,910.00				87,910.00
9	Agro Orian Fabricators	1,64,477.25				1,64,477.25
10	Alco Electrostrips Pvt Ltd	70,59,939.10				70,59,939.10
11	Ama Metal Link (India) Pvt Ltd	46,87,132.40				46,87,132.40
12	Aman Gas Agency	2,89,572.00				2,89,572.00
13	Ambe Electrical Hardware & Sanitory	34,480.00				34,480.00
14	Apex Piping Systems Pvt. Ltd.	44,32,656.28				44,32,656.28
15	ARK Engineering Works	1,01,899.00				1,01,899.00
16	Arpan Traders	12,863.00				12,863.00
17	Asha Industrial Products	32,084.20				32,084.20
18	ASHAPURA TRADERS	5,14,945.00				5,14,945.00
19	Beacon Electricals	13,98,781.47				13,98,781.47
20	Bhargava Traders	11,916.00				11,916.00
21	Chandresh Coopper Pvt Ltd	39,13,527.45				39,13,527.45
22	Chetna Enterprises	24,91,630.36				24,91,630.36
23	D.B. Engineering	12,28,093.36				12,28,093.36
24	Dhcube Industries Pvt Ltd	1,13,43,339.36				1,13,43,339.36
25	Divine Steel Industries	11,04,316.83				11,04,316.83
26	Elcamec Engineers	2,27,533.00				2,27,533.00
27	Electrical Testing And Calibration Laboratory	68,256.00				68,256.00
28	Enterprising Engineers	44,58,758.30				44,58,758.30
29	Excel Weighing System & Equipments	1,09,99,773.36				1,09,99,773.36
30	Fair Electric Co.	3,42,214.00				3,42,214.00
31	G S Industrial	61,485.00				61,485.00
32	G.K. Enterprises	23,641.00				23,641.00
33	Gagan Plastic	27,000.00				27,000.00
34	Gama Guard Services Pvt Ltd	2,57,813.55				2,57,813.55
35	Gazala Traders	5,90,028.80				5,90,028.80
36	Genesis Enterprises Pvt. Ltd	3,18,069.00				3,18,069.00
37	Glow Transformers Components Pvt Ltd	9,79,990.79				9,79,990.79
38	Hari Industries	1,12,525.00				1,12,525.00
39	Indian Cork Industries	2,82,912.00				2,82,912.00
40	K.K. Sales	97,788.00				97,788.00
41	Kalsi Engineering Company (P) Ltd	1,08,895.00				1,08,895.00
42	Kalpa Electrikal Private Limited	8,64,104.08				8,64,104.08
43	Khandelwal Fabrics	98,555.00				98,555.00
44	KHR Enterprises	20,466.45				20,466.45
45	Krishna Polymers	1,40,32,272.36				1,40,82,272.36
46	Letter Emporium & Universal Publicity	2,73,305.00				2,78,305.00
47	Lexmark Radiator (P) Ltd	2,60,87,357.31				2,60,87,357.31
48	Manish Roadways	3,05,910.00				3,05,910.00
49	Metalcast	10,88,550.00				10,88,550.00
50	MS Engineer	72,00,494.86				72,00,494.86
51	National Machinery Store	27,946.00				27,946.00
52	NEW ERA ENTERPRISES	2,21,52,213.85				2,21,52,213.85
53	Nexo Infra	6,11,075.70				6,11,075.70
54	Nu-Cork Products P Ltd	3,38,102.00				3,38,102.00

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Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
55	Parvat Road Carriers	3,40,414.00				3,40,414.00
56	Powertech Radiators LLP	31,51,891.64				31,51,891.64
57	Pragya Industries	46,44,623.51				46,44,623.51
58	Pranam Associated Industries	17,54,055.33				17,54,055.33
59	Precimeasure Controls Pvt Ltd. Banglore	1,03,48,687.22				1,03,48,687.22
60	Press Com Industries	51,444.00				51,444.00
61	Pristine Technologies & Industries	7,97,886.00				7,97,886.00
62	R.K. Engineering	1,63,312.00				1,63,312.00
63	R.R. Shipping Pvt. Ltd	2,71,456.53				2,71,456.53
64	Rajasthan Logistics	84,150.00				84,150.00
65	S D ENGINEERING WORKS	2,03,692.00				2,03,692.00
66	S J Logistics	14,51,043.00				14,51,043.00
67	S M Enterprise	28,172.00				28,172.00
68	S.M. Engineers	59,428.00				59,428.00
69	S.P.Logistics	1,75,457.70				1,75,457.70
70	Sai Fastener	5,664.00				5,664.00
71	Samriddhi Industries	-	52,259.00			52,259.00
72	Senapathy Symons Insulations Pvt Ltd	3,68,552.99				3,68,552.99
73	Shiv Enterprises	4,30,555.00				4,30,555.00
74	Shram Shakti Industries	74,24,399.80				74,24,399.80
75	Shree Giriraj Metals Pvt Ltd	4,24,387.00				4,24,387.00
76	Shree Metal	4,45,388.00				4,45,388.00
77	Shree Sai Enterprises	8,256.00				8,256.00
78	Shree Shyam Roadways	49,695.00				49,695.00
79	Shreeji Translogistics Ltd	28,35,800.00				28,35,800.00
80	Shri Balaji Enterprises	4,20,366.69				4,20,366.69
81	Shri Sai Packaging Works	3,900.00				3,900.00
82	Shri Sathya Sai Steel	1,04,838.04				1,04,838.04
83	Sorbitol Chem Pvt. Ltd	40,238.00				40,238.00
84	SPI INDUSTRIES PVT LTD	32,84,694.00				32,84,694.00
85	Sukrut Electric Co. Pvt. Ltd.	46,49,225.00				46,49,225.00
86	Sharma Computer	1,26,000.00				1,26,000.00
87	Supreme Road Carriers	14,491.00				14,491.00
88	Tarang Engineering Pvt. Ltd.	90,10,038.27				90,10,038.27
89	Trafo Radiators And Tanks Pvt. Ltd.	1,67,41,424.58				1,67,41,424.58
90	Regal Transcore Laminations Pvt. Ltd.	6,40,82,280.90				6,40,82,280.90
91	Udasee Stampings Pvt. Ltd. (Unit-II)	3,35,65,347.19				3,35,65,347.19
92	Trans Carriers Of India	6,46,470.00				6,46,470.00
93	Unirub Techno India Pvt. Ltd	2,88,464.56				2,88,464.56
94	United Industrial Components Co Pvt Ltd	30,89,240.00				30,89,240.00
95	URC LOGISTICS PRIVATE LIMITED	10,19,944.80				10,19,944.80
96	Venus Compressors Pvt Ltd	17,228.00				17,228.00
97	Yogya Equipments Pvt Ltd	2,34,289.00				2,34,289.00
98	Technosoft Solutions	178.00				178.00
99	SHRIJI ENTERPRISES	38,58,017.47				38,58,017.47
100	Gururaj Radiator's Pvt Ltd	54,40,179.76				54,40,179.76
101	Roadways India Ltd	20,88,530.00				20,88,530.00
102	Bhopal Surat Express	39,600.00				39,600.00
103	New Prakash Industries	2,01,339.65				2,01,339.65
104	Sarco Road Lines P Ltd	86,535.49				86,535.49
105	A W S. Contractor	4,33,859.75				4,33,859.75
	Total	32,38,91,271.33	52,259.00	-	-	32,39,43,530.33

Sharma

OTHER -MARCH-2024-25						
Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
1	Alpha Electrical Industries	4,97,453.00				4,97,453.00
2	Arvee Enterprises	1,57,094.00				1,57,094.00
3	Balaji Enterprises (Duracell)	1,841.00				1,841.00
4	Baroda Bushing & Insulators LLP	1,11,04,034.64				1,11,04,034.64
5	Busybees Logistics Solutions Private Limited	5,63,500.00				5,63,500.00
6	CBS Technologies Pvt Ltd	88,000.00				88,000.00
7	Chanot Engineering Services	10,54,090.00				10,54,090.00
8	CIRCLE SERVICES	3,93,588.47				3,93,588.47
9	Comet Brass Products	12,92,454.00				12,92,454.00
10	EVOLVETECH INDUSTRIES	29,62,934.91				29,62,934.91
11	Fibretech Industries	18.00				18.00
12	G.G Valves Pvt. Ltd.	17,13,261.44				17,13,261.44
13	Gopi Pipe House	7,766.33				7,766.33
14	HIGHLINE SALES AND SERVICES	2,09,568.00				2,09,568.00
15	Himanshu Enterprises	7,788.00				7,788.00
16	J K SYSTEMS & SERVICES	2,407.00				2,407.00
17	J.P. Enterprises	3,57,832.82				3,57,832.82
18	Jainawin Sales	28,746.00				28,746.00
19	JAYA ELECTRICAL INDUSTRIES & CO	17,98,225.60				17,98,225.60
20	KANHA STEELS AND SERVICES	9,05,918.26				9,05,918.26
21	Khedda Insulation Systems Pvt Limited	1.00				1.00
22	Krishna Digital Material Testing Laboratory	2,360.00				2,360.00
23	Leebo Metals Private Limited	11,61,210.62				11,61,210.62
24	Maa Annapurna Transport Agency P LTD	4,12,480.00				4,12,480.00
25	Mahaveer Gas Agency	47,034.00				47,034.00
26	Marathon Electric Motors (India) Ltd	17,68,500.00				17,68,500.00
27	Mukesh Steel	9,32,235.00				9,32,235.00
28	NARANG METALLURGICAL & SPECTRO SERVICES	36,450.00				36,450.00
29	NARMADA AGRICULTURAL INDUSTRIES	11,31,561.00				11,31,561.00
30	New Orient Road Carriers	4,31,200.00				4,31,200.00
31	Padmshree designer doors and plywood studio	3,61,448.25				3,61,448.25
32	Perfect Engg Works	1,51,474.00				1,51,474.00
33	Pragati Electricals Pvt. Ltd.	35,64,884.87				35,64,884.87
34	Prism Johnson Limited	31,650.00				31,650.00
35	RAJESH ENGINEERING INDUSTRIES	16,40,948.07				16,40,948.07
36	SAMSON INDUSTRIES	98,178.00				98,178.00
37	Shakti Engineering	11,800.00				11,800.00
38	SHIV ENGINEERING	15,920.00				15,920.00
39	Shree Engineering Works	43,83,887.16				43,83,887.16
40	South Freight Carriers	11,500.00				11,500.00
41	Su Prabhat Trailor Transport	7,49,130.00				7,49,130.00
42	Trafotap Electricals	1,91,725.62				1,91,725.62
43	TRANSCO INDIA LOGISTICS	20,75,570.00				20,75,570.00
44	Vidya Wires Ltd. (Unit-3)	1,95,42,593.27				1,95,42,593.27
45	VILAS TRANSCORE LTD.	42,63,181.83				42,63,181.83
46	AMOD STAMPINGS PRIVATE LIMITED	6,45,62,757.38				6,45,62,757.38
47	Apar Industries Limited (CII)	-	23,11,610.10			23,11,610.10
48	Associated Road Carriers Limited	8,72,881.52				8,72,881.52
49	CTR Manufacturing Industries Private Limited (Bushing)	2,49,004.80				2,49,004.80
50	CTR Manufacturing Industries Pvt Ltd (NIFPS)	5,42,71,755.00				5,42,71,755.00
51	CTR Manufacturing Industries Pvt Ltd (OUT TANK)	16,50,263.98				16,50,263.98
52	CTR Manufacturing Industries Pvt Ltd (Radiator)	97,74,853.20				97,74,853.20
53	DONGGUAN AOKE COMPUTER CUTTING-OFF EQUIPMENTS CO.	-	52,410.42			52,410.42
54	Gati Express & Supply Chain Pvt Ltd	2,48,277.12				2,48,277.12

Sharma

Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
55	HUNAN GUOCHUANG ELECTRIC POWER CO.LTD	1,69,29,201.96				1,69,29,201.96
56	Jamuna Prasad Electrical Works	82,086.62				82,086.62
57	LUOYANG XINTING METAL CO. LTD	1,44,82,318.22				1,44,82,318.22
58	Luoyang Kunyao Metal Material CO.,Ltd	1,20,87,471.16				1,20,87,471.16
59	M P Madhya Kshetra Vidyut Vitaran Co Ltd	17,49,276.00				17,49,276.00
60	Nissin ABC Logistics Pvt.Ltd	1,38,73,494.00				1,38,73,494.00
61	NLMK India Service Center Pvt Ltd	1,31,52,577.81				1,31,52,577.81
62	OM ENTERPRISES (COURIER)	2,26,700.00				2,26,700.00
63	PRATEEBHA ADVERTISING	4,900.00				4,900.00
64	Raj Petro Specialties Pvt. Ltd.	4,68,49,224.06				4,68,49,224.06
65	ADINATH DSC	4,000.00				4,000.00
66	Ankit Consultancy Private Limited	650.00				650.00
67	Anurag Creation	75.00				75.00
68	ARHANT PUSTAK BHANDAR	36,254.00				36,254.00
69	ASHAPURA LOGISTICS LIMITED	1,31,450.00				1,31,450.00
70	AUTHENTIC HUMAN RESOURCES SERVICES PRIVATE LIMITED	82,980.00				82,980.00
71	Bolstar Engineering Solutions Pvt. Ltd.	21,240.00				21,240.00
72	Cambay Power Service	1,000.00				1,000.00
73	Devendra Sigh Rajput	32,536.00				32,536.00
74	EDEN GRAPHICS AND PRINTERS	10,000.00				10,000.00
75	Hamsafar Tours & Travels	30,030.00				30,030.00
76	Harsh Transport Pvt Ltd	5,880.00				5,880.00
77	Jaipur Glass & Potteries	37,892.00				37,892.00
78	K.R. Contractor	95,412.23				95,412.23
79	KRSIHNA CANTEEN & TIFFIN SERVICE	46,440.00				46,440.00
80	Meerut Indore Roadlines	1,180.00				1,180.00
81	Nadeem Khan	1,28,060.00				1,28,060.00
82	Lucky Road Lines	11,230.00				11,230.00
83	New Shalimar Road Ways	8,030.00				8,030.00
84	Om Sai Enterprises	3,600.00				3,600.00
85	Osaka International	3.00				3.00
86	Puran Bharat Road Carriers	2,28,690.00				2,28,690.00
87	Quick & Safe Logistics	10,219.76				10,219.76
88	R A Iron Work	3,46,816.52				3,46,816.52
89	R B ROADWAYS	4,860.00				4,860.00
90	Rahul Agency	8,227.00				8,227.00
91	Rajdhani Cleaning Store	14,660.00				14,660.00
92	Rajdhani Transport Company	8,354.40				8,354.40
93	Rajoriya D.K.Family Restaurant	66,020.00				66,020.00
94	RENLECC LABORATORIES (OPC) PRIVATE LIMITED	595.00				595.00
95	RUDRA AUTO SERVICE	34,330.00				34,330.00
96	SACHIN ROAD CARRIER	4,500.00				4,500.00
97	SAHU WATER SUPPLIER	5,010.00				5,010.00
98	Sanchit Road Lines	83,250.00				83,250.00
99	Savita Oil Technologies Limited	12,26,40,173.35				12,26,40,173.35
100	SHANTILAL L PATEL TRADERS	2,018.00				2,018.00
101	SHIV VILAS HOTEL & RESTAURANT	9,968.00				9,968.00
102	Shree Devnarayan Enterprises	6,06,160.31				6,06,160.31
103	SHREE SAI ROAD LINES TRANSPORT CO.	2,99,030.00				2,99,030.00
104	SIKARWAR CRANE SERVICE	1,29,425.00				1,29,425.00
105	SKILL TALENT AND STAFFING SOLUTIONS	11,977.00				11,977.00
106	SPIRE TRADING COMPANY	8,378.00				8,378.00
107	Stephan Industries	3,26,393.75				3,26,393.75
108	TCI Express Ltd.	41,777.00				41,777.00
109	TCI Freight	23,15,758.16				23,15,758.16

Sharma

Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
110	Suvidha Cargo Carriers	1,82,160.00				1,82,160.00
111	TRIDANT INDUSTRIES	23,600.00				23,600.00
112	Virendra Rajput	1,01,365.00				1,01,365.00
113	Y-Way Industries	21,257.90				21,257.90
114	Veer Electronics Private Limited	204.00				204.00
115	A To Z Contractors	1,17,049.22				1,17,049.22
116	AMBIRISK RESEARCH & MANAGEMENT CONSULTING INDIA PRIVATE LTD.	1,51,200.00				1,51,200.00
117	Envirent Calibration & Research Centre Private Limited	1,12,320.00				1,12,320.00
118	SHRIRAM FINANCE	5,96,45,160.00				5,96,45,160.00
119	AMRICAN EXPRESS	2,89,33,093.00				2,89,33,093.00
120	TATA CAPITAL	1,00,01,541.94				1,00,01,541.94
	Total	54,44,13,949.53	23,64,020.52	-	-	54,67,77,970.05

Sharma

SUNDARY CREDITORS (Creditors For Supplies Large)-23-24						
Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
1	Apar Industries Limited	66,66,130.00				66,66,130.00
2	Mahindra Steel Service Centre Ltd.	2,49,70,312.81				2,49,70,312.81
3	Raj Petro Specialties Pvt. Ltd.	44,58,248.94				44,58,248.94
4	Roadways India Ltd.	39,79,780.00				39,79,780.00
5	Savita Oil Technologies Limited	11,89,66,108.94				11,89,66,108.94
6	Tarang Engineering Pvt. Ltd.	1,17,34,091.17				1,17,34,091.17
7	Next Gen Equipments Pvt. Ltd.	15,40,968.00				15,40,968.00
8	Regal Transcore Laminations Pvt. Ltd.	3,59,92,328.00				3,59,92,328.00
9	Udasee Stampings Pvt. Ltd. (Unit-II)	7,32,25,485.28				7,32,25,485.28
10	Vidya Wires Pvt. Ltd. (Unit-3)	13,35,314.19				13,35,314.19
11	M P Madhya Kshetra Vidyut Vitaran Co Ltd	15,90,166.00				15,90,166.00
12	Nissin ABC Logistics Pvt.Ltd.	97,21,440.00				97,21,440.00
13	Indian Oil Corporation Limited	21,75,601.82				21,75,601.82
14	CTR Manufacturing Industries Pvt Ltd (NIFPS)	2,78,35,864.13				2,78,35,864.13
15	CTR Manufacturing Industries Pvt Ltd (OUT TANK)	21,58,810.00				21,58,810.00
16	Apar Industries Limited (Copper)	56,09,150.00				56,09,150.00
17	Cee Dee Vacuum Equipment Pvt Ltd	6,72,600.00				6,72,600.00
18	Greenply Industries Ltd.	53,41,896.00				53,41,896.00
19	SHREEJI TRANSLOGISTICS LTD	11,92,400.00				11,92,400.00
20	Vidhya Sagar Insulation LLP	12,76,172.00				12,76,172.00
21	Colcot Private Limited	1,02,70,268.00				1,02,70,268.00
22	Tashkent Oil Company Private Limited	1,03,23,832.00				1,03,23,832.00
23	Luoyang Kunyao Metal Material CO.Ltd.	56,93,210.41				56,93,210.41
	Total	36,67,30,177.69	-	-	-	36,67,30,177.69

Sharma

OTHER -23-24						
Sr.No	Name of Party	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total Amount
1	Beacon Electricals	735905.08				735905.08
2	Kapoor Hardware & Electricals	3200				3200
3	New Golden Printers	6600				6600
4	Sarco Road Lines P Ltd	12599				12599
5	Satyam (FAB) Industries Pvt. Ltd.	0			1452726	1452726
6	A To Z Contractors	306874.24				306874.24
7	Om Sai Enterprises (Courier)	14390				14390
8	A.W.S. Contractor	663365.82				663365.82
9	Gazala Traders	1591283.8				1591283.8
10	IFFCO Tokio General Insurance Co.Ltd	26550				26550
11	Krishna Transformer Components Pvt Ltd	600				600
12	New Prakash Industries	250000				250000
13	R.A. Fabricators	1300000				1300000
14	Quick & Safe Logistics	1985				1985
15	Bhopal Motors & Machinary Company	1090320				1090320
16	R.A. Iron Works	241136.5				241136.5
17	Mohhammad Salman Shekh	83342				83342
18	HRL Cargo	3260				3260
19	MAXFAME LOGISTICS	7250				7250
20	A.S. Contractor	457931.05				457931.05
21	Maa Baglamukhi Energy Pvt. Ltd.	24250.26				24250.26
22	SAMRIDDHI INDUSTRIES	52259				52259
23	Bhagyodaya Sales & Services	31538				31538
24	Krishna Traders	116546				116546
25	Jamuna Prasad Electrical Works	90714.6				90714.6
26	Shankar Agencies	8514				8514
27	NEERAJ MALVIYA	12800				12800
28	Bombay Integrated Security(India) Ltd	129321				129321
29	Gati Express & Supply Chain Pvt Ltd	60477.3				60477.3
30	RAM AVTAR	34920				34920
31	Kanchan Security & Manpower Services	30829				30829
32	Hamsafar Tours & Travels	6230				6230
	Total	73,94,991.65	-	-	14,52,726.00	88,47,717.65

Ghazma

TESLA POWER EQIPMENTS & PROJECTS PVT LTD
CLOSING STOCK AS ON 31.03.2025

SL NO	Item/Item Description	Unit	QTY	RATE	STOCK VELUE
FINISHED GOODS:-(TRANSFORMER MANUFACTURING):-					
1	10/12.5 MVA TRANSFORMERS	Nos	1.00	1,10,06,000.00	1,10,06,000.00
2	10 KVA TRANSFORMERS	Nos	1.00	25,000.00	25,000.00
3	250 KVA TRANSFORMERS	Nos	8.00	6,24,500.00	49,96,000.00
4	16 KVA TRANSFORMERS	Nos	9.00	18,000.00	1,62,000.00
5	6.25 MVA TRANSFORMERS	Nos	1.00	46,78,000.00	46,78,000.00
6	6.5 MVA TRANSFORMERS	Nos	2.00	58,25,000.00	1,16,50,000.00
7	20 KVA TRANSFORMERS	Nos	1.00	20,500.00	20,500.00
8	25 KVA TRANSFORMERS	Nos	7.00	50,000.00	3,50,000.00
9	160 KVA TRANSFORMERS	Nos	3.00	5,03,500.00	15,10,500.00
10	100 KVA TRANSFORMERS	Nos	14.00	3,11,362.50	43,59,075.00
11	63 KVA TRANSFORMERS	Nos	19.00	1,01,695.00	19,32,205.00
12	12.5 MVA TRANSFORMERS	Nos	2.00	85,25,000.00	1,70,50,000.00
13	17.6 MVA TRANSFORMERS	Nos	1.00	1,20,00,000.00	1,20,00,000.00
14	200 KVA TRANSFORMERS	Nos	2.00	2,90,000.00	5,80,000.00
15	315 KVA TRANSFORMERS	Nos	10.00	7,36,250.00	73,62,500.00
16	50 KVA TRANSFORMERS	Nos	1.00	2,53,957.00	2,53,957.00
17	6000 KVA TRANSFORMERS	Nos	3.00	75,00,000.00	2,25,00,000.00
18	600 KVA TRANSFORMERS	Nos	1.00	11,21,000.00	11,21,000.00
	Total		86.00		10,15,56,737.00

Sr.No	Item/Item Description	Quantity (IN 100 MM)	Quantity (KG)	RATE PER 100 MM	Amount
FINISHED GOODS (RADIATOR):-					
1	RADIATORS 1500 X 520 X 28	5,880.00	4,970.00	118.00	6,93,840.00
2	RADIATORS 2100 X 520 X 30	25,200.00	24,000.00	118.00	29,73,600.00
	Total	31,080.00	28,970.00		36,67,440.00

SL NO	Item/Item Description	Unit	QTY	RATE	STOCK VELUE
RAW MATERIAL:-					
1	CRGO Lamination	KG	1,00,565.00	252.00	2,53,42,380.00
2	ALUMINIUM STRIP/WIRE/ROD	KG	1,41,460.00	299.75	4,24,02,635.00
3	COPPER STRIP/WIRE/ROD	KG	75,986.58	878.23	6,67,33,694.15
4	TRANSFORMER OIL	Ltr	3,51,916.05	78.50	2,76,25,409.93
5	TRANSFORMER TANK 12500 KVA	NOS	2.00	9,80,718.00	19,61,436.00
6	TRANSFORMER TANK 200 KVA	NOS	5.00	46,000.00	2,30,000.00
7	TRANSFORMER TANK 100 KVA	NOS	37.00	18,400.00	6,80,800.00
8	TRANSFORMER TANK 13.2 MVA	NOS	4.00	7,77,651.00	31,10,604.00
9	TRANSFORMER TANK 17.6 MVA	NOS	5.00	8,98,880.00	44,94,400.00
10	STEEL FOR RADIATOR	KG	15,881.00	67.00	10,64,027.00
	Total				17,36,45,386.08
	Grand Total				27,88,69,563.08

Sharma