

**GHG Reduction Technologies Private Limited**

CIN : U31909MP2022PTC059070

**Balance Sheet**

As on 31st March 2023

(Rs. In Lakhs)

Particulars	Note No	As on 31-03-2023	As on 31-03-2022
<b>ASSETS</b>			
<b>1 Non-Current Assets</b>			
Property, Plant & Equipment		379.43	-
Capital work-in-progress	2	118.35	20.32
Right-of-use Asset		245.65	124.10
Other Financial Assets	3	22.32	9.07
<b>2 Current Assets</b>			
Inventories	4	1,071.55	-
Financial Assets			
Trade receivables	5	1,636.44	-
Cash and cash equivalents	6	1,258.46	3.62
Other current assets	7	976.52	4.69
<b>Total Assets</b>		<b>5,708.72</b>	<b>161.80</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
Equity Share capital	8	125.00	50.00
Other Equity	9	4,059.71	(18.87)
<b>Liabilities</b>			
<b>1 Non-Current Liabilities</b>			
<b>Financial Liabilities</b>			
Lease liabilities	10	206.89	105.66
Non-Current Provision	11	2.92	-
Deferred Tax Liabilities	12	2.38	-
<b>2 Current liabilities</b>			
<b>Financial Liabilities</b>			
Lease liabilities	10	46.81	17.73
Trade Payables			
Dues to micro and small enterprises	13	126.14	2.75
Dues to Others		52.02	3.73
Other current liabilities	14	1,085.17	0.81
Provisions	15	1.67	-
<b>Total Equity &amp; Liabilities</b>		<b>5,708.72</b>	<b>161.80</b>

See accompanying notes to the Financial Statements

As per our report of even date  
for Prakash G Pathak and Company

Chartered Accountants  
FRN 126975W

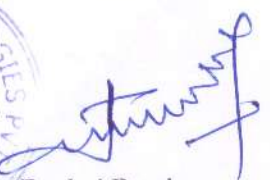
  
CA Atul Deshpande  
Partner  
Membership No: 118218

Place :- Nashik  
Date :-23/05/2023

for GHG Reduction Technologies  
Private Limited

  
Mr. Mohit Agarwal  
Director

DIN :09459334  
Place :- Indore  
Date :- 17/05/2023

  
Pankaj Pandey  
Director  
DIN :09568059  
Place :- Indore  
Date :- 17/05/2023

**GHG Reduction Technologies Private Limited**

CIN : U31909MP2022PTC059070

**Statement of Profit & Loss  
for the year ended 31st March 2023**

(Rs. In Lakhs)

Particulars	Note No	For the year ended 31-03-2023	For the year ended 31-03-2022
<b>Revenues</b>			
Revenue from operations	16	18,143.74	-
Other income	17	8.37	0.06
<b>Total Income (I+II)</b>		<b>18,152.10</b>	<b>0.06</b>
<b>Expenses:</b>			
Cost of materials consumed	18	9,450.31	-
Changes in inventories	19	(316.68)	-
Employee benefit expenses	20	171.25	-
Finance costs	21	17.96	0.81
Depreciation and amortization expenses	2	120.25	4.94
Other expenses	22	3,782.21	13.18
<b>Total Expenses (IV)</b>		<b>13,225.31</b>	<b>18.93</b>
<b>Profit before exceptional items and ta (I-IV)</b>		<b>4,926.79</b>	<b>(18.87)</b>
Tax expenses			
Current tax	23	847.10	-
Deferred tax expenses / (surplus)		2.38	-
<b>Profit/(loss) for the period (V-VI)</b>		<b>4,077.32</b>	<b>(18.87)</b>
<b>Other comprehensive income (VII)</b>			
Items that will not be reclassified to profit or loss		-	-
Income tax relating to items that will not be classified to profit/loss		-	-
<b>Total other comprehensive income for the year</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year (VIII)</b>		<b>4,077.32</b>	<b>(18.87)</b>
Earning per equity share in basic	25	349.76	(16.20)

See accompanying notes to the Financial Statements

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# GHG Reduction Technologies Private Limited

CIN : U31909MP2022PTC059070

## Statement of Changes in Equity

A. Equity Share Capital		(Rs. In Lakhs)
Particulars	As on	31-03-2023
Balance as on April 1, 2022		50.00
Changes in equity share capital due to prior period errors		-
Restated balance as on April 1, 2022		-
Proceed from Shares issued during the year		75.00
<b>Balance as on March 31, 2023</b>		<b>125.00</b>

A. Equity Share Capital		(Rs. In Lakhs)
Particulars	As on	31-03-2022
Balance as on April 1, 2021		-
Changes in equity share capital due to prior period errors		-
Restated balance as on April 1, 2022		-
Proceed from Shares issued during the year		50.00
<b>Balance as on March 31, 2022</b>		<b>50.00</b>





## B. Other Equity

(Rs. In Lakhs)

	Share application money pending allotment	Reserves and Surplus							Money received against share warrants	Total
		Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)		
Balance as at 01/04/2022	-	(18.87)	-	-	-	-	-	-	-	(18.87)
Changes in accounting policy/prior period errors	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	-	4,077.32	-	-	-	-	-	-	-	4,077.32
Dividends	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-
Any other change (to be specified) - Received during the year	1.26	-	-	-	-	-	-	-	-	1.26
Balance as at 31/03/2023	1.26	4,058.45	-	-	-	-	-	-	-	4,059.71



## B. Other Equity

(Rs. In Lakhs)

	Reserves and Surplus							Money received against share warrants	Total
	Retained Earnings	Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Revaluation Surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (specify nature)		
Balance as at 01/04/2021	-	-	-	-	-	-	-	-	-
Changes in accounting policy/prior period errors	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the current year	(18.87)	-	-	-	-	-	-	-	(18.87)
Dividends	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-	-	-	-	-
Balance as at 31/03/2022	(18.87)	-	-	-	-	-	-	-	(18.87)

See accompanying notes to the Financial Statements

As per our report of even date  
for Prakash G Pathak and Company  
Chartered Accountants  
FRN 126975W

CA Atul Deshpande  
Partner  
Membership No: 118218  
Place :- Nashik  
Date :- 23/05/2023



for GHG Reduction Technologies Private Limited

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Director  
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Place :- Indore  
Date :- 17/05/2023



# GHG Reduction Technologies Private Limited

CIN : U31909MP2022PTC059070

Cash Flow Statement

For the year ended 31st March 2023

(Rs. In Lakhs)

Particulars	As on 31-3-2023	As on 31-03-2022
<b>Cash Flow from Operating Activities</b>		
Net Profit before tax and Extra-ordinary items	4,926.79	(18.87)
Adjustments for-		
Depreciation	120.25	4.94
Interest Income	(6.19)	(0.06)
Interest Paid	17.96	0.81
<b>Operating Profit before Working Capital Changes</b>	<b>5,058.81</b>	<b>(13.18)</b>
Adjustments for Changes in Working Capital		
Increase/(Decrease) in Trade Payables	171.69	6.47
Increase/(Decrease) in Other Current Liabilities	1,084.37	0.81
Increase/(Decrease) in Short Term Provision	(845.42)	-
(Increase)/ Decrease in Trade Receivables	(1,636.44)	-
(Increase)/ Decrease in Inventories	(1,071.55)	-
(Increase)/ Decrease in Short term Loans & Advances	-	-
(Increase)/Decrease in Other Current Assets	(971.83)	(4.69)
(Increase)/Decrease in Other non-current Assets	649.73	(9.07)
<b>Cash generated from Operations</b>	<b>2,442.27</b>	<b>(19.66)</b>
Income Tax	(662.98)	-
<b>Net Cash from Operating Activities</b>	<b>1,779.29</b>	<b>(19.66)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Property, Plant and Equipments	(719.25)	(149.36)
Proceeds from sale of PPE	-	-
Interest Received	6.19	0.06
<b>Net cash from Investing activities</b>	<b>(713.05)</b>	<b>(149.31)</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from Issue of Share Capital	75.00	50.00
Received for Share Application Money pending allotment	1.26	-
Interest Paid	(17.96)	(0.81)
Financial Liabilities	130.31	123.39
<b>Net cash from Financing activities</b>	<b>188.61</b>	<b>172.58</b>
<b>Net Increase in Cash and Cash equivalents</b>	<b>1,254.85</b>	<b>3.62</b>
Cash and Cash equivalents at the beginning of the year	3.62	-
<b>Cash and Cash equivalents at the end of the year (Refer Note 6)</b>	<b>1,258.46</b>	<b>3.62</b>

\* Basis of preparation of Cash Flow Statement - Indirect Method

As per our report of even date  
for Prakash G Pathak and Company

Chartered Accountants  
FRN 126975W

CA Atul Deshpande


Partner

Membership No: 118218

Place :- Nashik

Date :-23/05/2023

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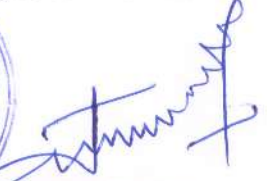
  
Mr. Mohit Agarwal  
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