Indowind Power Private Limited
Kothari Buildings, 4th Floor, Chennai - 600 034
CIN: U40103TN2010PTC077068

Balance Sheet as at 31st March, 2025

(All Amount in ₹ Lakhs)

Particulars	Notes	31-Mar-25	31-Mar-24
ASSETS			
A) Non-Current Assets			
a) Property, Plant and Equipment and Intangible assets			
--- (i) Property, Plant and Equipment	8.1	575.39	575.39
--- (ii) Capital Work-in-progress			
b) Financial Assets			
--- (i) Non Current Investments			
--- (ii) Other Financial Assets			
c) Other non-current assets			
Total Non Current Assets		**575.39**	**575.39**
B) Current Assets			
a) Inventories	8.2	126.89	207.46
b) Financial Assets			
--- (i) Trade Receivables	8.3	172.72	143.51
--- (ii) Cash and Cash Equivalents	8.4	21.54	5.00
--- (iii) Bank Balances other than above			
--- (iv) Other current financial assets			
c) Other Current Assets	8.5	92.91	28.82
Total Current Assets		**414.06**	**384.79**
Total Assets		**989.46**	**960.18**
EQUITY & LIABILITIES			
A) Equity			
a) Equity Share Capital	9.1	133.70	133.70
b) Other Equity	9.2	10.59	9.93
Total Equity		**144.28**	**143.63**
B) Liabilities			
Non - Current Liabilities			
a) Financial Liabilities			
--- (i) Long term Borrowings	9.3	528.81	528.81
b) Deferred tax liabilities		-	-
Total Non - Current Liabilities		**528.81**	**528.81**
Current Liabilities			
a) Financial Liabilities			
--- (i) Short term Borrowings			
--- (ii) Trade Payables			
total outstanding dues of micro enterprises and small enterprises; and			
total outstanding dues of creditors other than micro enterprises and small enterprises	9.4	313.97	286.02
b) Other Current Liabilities	9.5	1.95	1.72
c) Short Term Provisions	9.6	0.45	-
Total Current Liabilities		**316.36**	**287.74**
Total Equity & Liabilities		**989.46**	**960.18**

The accompanying notes form an integral part of the financial statements (Note No. 3)
As per our report of even date attached

For On Behalf of Board

for **S. Vasudevan & Associates.,**
Chartered Accountants
FRN: 004569S

S. VASUDEVAN & ASSOCIATES ★ Chartered Accountants ★ CHENNAI 600 083

CA S. Vasudevan
Partner
M No: 027228
UDIN: 25027228BMIYRM3487
Chennai., 16th May 2025

Bala Venckat Kutti
DIN: 00765036
Director

Ravindranath K S
DIN: 00848817
Director

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Statement of Profit and Loss for the Year Ended 31st March, 2025 (All Amount in ₹ Lakhs)

S No	Particulars	Notes	31-Mar-25	31-Mar-24
I	Revenue from Operations	10.1	969.86	769.80
II	Other Income	10.2	-	-
III	**Total Income (I+II)**		**969.86**	**769.80**
IV	**Expenses**			
	Cost of materials consumed	11.1	884.42	825.44
	Changes in inventories of finished goods, Stock in trade, Work in Progress	11.2	80.57	(68.28)
	Employee Benefits Expense	11.3	-	1.01
	Finance costs	11.4	0.02	0.08
	Depreciation and amortisation expense	11.5	-	-
	Other expenses	11.6	3.62	10.53
	Total Expenses		**968.62**	**768.78**
V	Profit / (loss) before exceptional items and tax		1.24	1.01
VI	Exceptional Items		-	-
VII	Profit / (Loss) before tax		1.24	1.01
VIII	Tax Expense:			
	(1) Current Tax		0.32	-
	(2) Deferred Tax		-	-
	(3) Prior period Taxes		0.26	-
IX	Profit (Loss) for the period from continuing operations		0.65	1.01
X	Profit (Loss) for the period from discontinued operations		-	-
XI	Profit (Loss) for the period		0.65	1.01
XII	Other Comprehensive Income		-	-
XIII	Total Comprehensive Income		0.65	1.01
XIV	Earnings Per Share: (In ₹)			
	(1) Basic		0.05	0.08
	(2) Diluted		0.05	0.08

The accompanying notes form an integral part of the financial statements (Note No. 3)

As per our report of even date attached

For On Behalf of Board

for S. Vasudevan & Associates.,

Chartered Accountants

FRN: 004569S

S. VASUDEVAN & ASSOCIATES CHENNAI 600 083 Chartered Accountants

CA S. Vasudevan

Partner

M No: 027228

UDIN: 25027228BMIYRM3487

Chennai., 16th May 2025

Bala Venckat Kutti

DIN: 00765036

Director

Ravindranath K S

DIN: 00848817

Director

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Cash Flow Statement for the Year Ended 31st March, 2024

(All Amount in ₹ Lakhs)

Particulars	31-Mar-25	31-Mar-24
Cash Flows From Operating Activities:		
Net Profit before Taxation	1.24	1.01
Non cash & Non - operating items		
Add:		
Depreciation & Amortisation Expenses	-	-
Finance costs	0.02	0.08
Other Comprehensive Income	-	-
Less:		
Interest received	-	-
Insurance Bonus	-	-
Compension Claim	-	-
Cash Flow Before Working Capital changes:	**1.26**	**1.10**
Change in operating assets and liabilities		
(Increase)/decrease in Other financial assets	-	-
(Increase)/decrease in Inventories	80.57	(68.28)
(Increase)/decrease in Trade receivables	-29.20	(19.71)
(Increase)/decrease in other current financial assets	-	-
(Increase)/decrease in Other assets	(64.09)	(6.12)
Increase/(decrease) in Provisions and other liabilities	0.67	(2.37)
Increase/(decrease) in Trade payables	27.95	94.66
Increase/(decrease) in Short term borrowings	-	-
Cash generated from operations	**17.15**	**(0.72)**
Less : Income taxes paid (net of refunds)	0.59	
Net Cash Generated From Operating Activities (A)	**16.57**	**(0.72)**
Cash Flow from Investing Activities:		
(Increase)/ decrease in Non Current Investments	-	
Interest received	-	
Purchase of PPE (including changes in CWIP)	-	
(Investments in)/ Maturity of fixed deposits with banks	-	
(Increase)/ decrease in Non Current Assets	-	-
Net Cash flow used in Investing Activities (B)	**-**	**-**
Cash Flow from Financing Activities:		
Proceeds from Issuance of Equity	-	-
Proceeds from/ (repayment of) borrowings	-	
Finance costs	(0.02)	(0.08)
Net Cash flow used in Financing Activities (C)	**(0.02)**	**(0.08)**
Net Increase/(Decrease) in Cash and Cash Equivalents: (A+B+C)	**16.55**	**(0.81)**
Cash and cash equivalents at the beginning of the financial year	5.00	5.80
Cash and cash equivalents at end of the year	**21.54**	**5.00**
Components of cash and cash equivalents		
Balances with banks (in current accounts)	21.54	5.00
Cash in Hand	-	-
	21.54	**5.00**

1. The cash flow statement has been prepared in accordance with the requirements of Indian Accounting Standards issued by the Institute of Chartered Accountants of India.
2. Cash flows have been reported using the indirect method, whereby the net profit is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, segregating between cash flows.
3. Significant cash and cash equivalent balances held by the enterprise are available for use by the company.

For on Behalf of Board

for S. Vasudevan & Associates.,
Chartered Accountants
FRN: 004569S

S. VASUDEVAN & ASSOCIATES CHENNAI 600 083 Chartered Accountants

CA S. Vasudevan
Partner
M No: 027228
UDIN: 25027228BMIYRM3487
Chennai., 16th May 2025

Bala Venckat Kutti
DIN: 00765036
Director

Ravindranath K S
DIN: 00848817
Director

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Schedule of Property, Plant & Equipment and Companies Act, 2013 Depreciation for the year ended 31st March 2025

(All Amount in ₹ Lakhs)

8.1) Property, Plant & Equipments

S No	Particulars	Gross Block				Depreciation				Net Block	
		As on 01-04-2024	Additions	Deletion/ Adjustments	As on 31-03-2025	As on 01-04-2024	For the period	Deduction / Adjustments	As on 31-03-2025	As at 31-03-2025	As at 31-03-2024
1	Wind Electric Generator Service Connection 57 Nos.	575.39	-	-	575.39	-	-	-	-	575.39	575.39
	Total	**575.39**	-	-	**575.39**	-	-	-	-	**575.39**	**575.39**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

8.2) Inventories

Particulars	31-Mar-25	31-Mar-24
Finished Goods		
-> Energy Stock	126.89	207.46
Stores & Spares		
-> Windmill Consumables		
Total	**126.89**	**207.46**

8.4) Cash & Cash Equivalents

Particulars	31-Mar-25	31-Mar-24
Cash on Hand		
Balances with banks		
-> In current accounts	21.54	5.00
Total	**21.54**	**5.00**

8.5) Other Current Assets

Particulars	31-Mar-25	31-Mar-24
Advances - Related Parties	70.78	6.82
Pre-operative expenses	18.87	18.87
Other Assets	3.26	3.14
Total	**92.91**	**28.82**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes on accounts _ Balance Sheet (Assets) for the Year Ended 31st March, 2025

(All Amount in ₹ Lakhs

8.3) Trade Receivables (*) Particulars	31-Mar-25	31-Mar-24
Unsecured, Considered Good:		
Receivables outstanding for less than 6 months	54.85	25.83
Receivables outstanding for more than 6 months	-	-
	54.85	**25.83**
Doubtful:		
Receivables outstanding for less than 6 months	-	-
Receivables outstanding for more than 6 months	117.87	117.69
	117.87	**117.69**
Total	**172.72**	**143.51**

* Balances are subject to confirmation and reconciliation

Trade receivables ageing schedule for the year ended as on March 31, 2025 and March 31, 2024:

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 Years	More than 3 Years	Total
Jndisputed Trade receivables - Considered good	54.85					54.85
(Previous Year figures)	(25.83)					(25.83)
Jndisputed Trade receivables - which have significant increase in credit risk						-
Jndisputed Trade receivables - credit impaired						
Disputed Trade receivables - considered good						-
Previous Year figures)						-
Disputed Trade receivables - which have significant increase in credit risk			4.91		112.96	117.87
Previous Year figures)			(2.90)		-114.79	(117.69)
Disputed Trade receivables - credit impaired	-	-	-	-	-	-
Total Trade Receivables	**54.85**	**-**	**4.91**	**-**	**112.96**	**172.72**
Previous Year figures)	(25.83)	-	(2.90)	-	(114.79)	(143.51)

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes on accounts _ Balance Sheet (Equity & Liabilities) for the Year Ended 31st March, 2025

(All Amount in ₹ Lakhs)

9.1) Equity Share Capital Particulars	31-Mar-25	31-Mar-24
Authorised Capital		
15,00,000 (Previous Year - 15,00,000 Equity Shares of ₹ 10 each)	150.00	150.00
Total	**150.00**	**150.00**
Issued, Subscribed & Paid-up Capital		
13,36,960 (Previous Year 13,36,960) Equity Shares of ₹ 10 each fully paid up	133.70	133.70
Total	**133.70**	**133.70**

Number of Equity Shares at the beginning and end of the current and previous reporting periods

Particulars	31-Mar-25		31-Mar-24	
	No. of shares	Amount	No. of shares	Amount
Balance at the beginning of the reporting period	13,36,960	133.70	13,36,960	133.70
Changes in Equity Share Capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-
Changes in Equity Share Capital during the period (*)	-	-	-	-
Balance at the end of the reporting period	**13,36,960**	**133.70**	**13,36,960**	**133.70**

Details of Shareholders holding more than 5% shares in the company

Name of Shareholder	31-Mar-25		31-Mar-24	
	No. of shares	% of Holding	No. of shares	% of Holding
Indowind Energy Limited	6,82,560	51.05%	6,82,560	51.05%

Rights, preferences and restrictions in respect of equity shares issued by the Company

The company has only one class of equity shares having a par value of Rs.10 each. The equity shares of the company having par value of Rs.10/- rank pari-passu in all respects including voting rights and entitlement to dividend.

Shareholding of Promoter as at 31/03/2025

	As at 31/03/2025		As at 31/03/2024		
Name of the Promoter	No.of Shares	% of total shares	No.of Shares	% of total shares	% Change during the year
Bala Venckat Kutti	100	0.01%	100	0.01%	0.00%
Indowind Energy Limited	6,82,560	51.05%	6,82,560	51.05%	0.00%
Soura Capital Private Limited	2,94,700	22.04%	2,96,700	22.19%	-0.15%

9.3) Long term Borrowings Particulars	31-Mar-25	31-Mar-24
Secured Term Loans:		
From Related parties	528.81	528.81
	528.81	528.81
Less: Current Maturities of Long Term Borrowings	-	-
Total	**528.81**	**528.81**

9.4) Trade Payables (*) Particulars	31-Mar-25	31-Mar-24
total outstanding dues of micro enterprises and small enterprises; and	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises (#)	313.97	286.02
Total	**313.97**	**286.02**

* Dues to micro and small enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management represents the principal amount payable to these enterprises. There is no interest due and outstanding as on the reporting date.

Balances are subject to confirmation and reconciliation.

Trade payables ageing schedule for the year ended as on March 31, 2024 and March 31, 2023:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME	313.97	-	-	-	**313.97**
Others		-	-	-	-
(Previous Year)	(286.02)	-	-	-	(286.02)
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Total	313.97	-	-	-	313.97
(Previous Year)	(286.02)	-	-	-	(286.02)

9.5) Other Current Liabilities Particulars	31-Mar-25	31-Mar-24
Employee Payables		
Statutory Dues Payable	0.59	0.82
Audit fee Payable	1.35	0.90
Other Payables	0.01	-
Total	**1.95**	**1.72**

9.6) Short term Provisions Particulars	31-Mar-25	31-Mar-24
Provision for Tax	0.45	
Provision for Operation & Maintenance Charges		
Total	**0.45**	**-**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes on accounts _ Balance Sheet (Equity & Liabilities) for the Year Ended 31st March, 2025 (All Amount in ₹ Lakhs)

9.2) a. Other Equity	Reserves and Surplus				
Particulars	General Reserve	Securities Premium Reserve	Capital Reserve	Revaluation Surplus	Total as on 31-03-2025
Balance at the Beginning of the Current Reporting Period	9.93	-	-	-	9.93
Changes in accounting Policy/prior period errors	-	-	-	-	-
Additions: Profit of Current Reporting period	0.65	-	-	-	0.65
Total Comprehensive Income for the year	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to Retained Earnings	-	-	-	-	-
Premium on Equity Shares issued during the year	-	-	-	-	-
Balance at the End of the Current Reporting Period	**10.59**	**-**	**-**	**-**	**10.59**

9.2) b. Other Equity	Reserves and Surplus				
Particulars	General Reserve	Securities Premium Reserve	Capital Reserve	Revaluation Surplus	Total as on 31-03-2024
Balance at the Beginning of the Current Reporting Period	8.92	-	0.00	-	8.92
Changes in accounting Policy/prior period errors	-	-	-	-	-
Additions: Profit of Current Reporting period	1.01	-	-	-	1.01
Total Comprehensive Income for the year	-	-	-	-	-
Any Other Change	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to Retained Earnings	-	-	-	-	-
Premium on Equity Shares issued during the year	-	-	-	-	-
Balance at the End of the Previous Reporting Period	**9.93**	**-**	**-**	**-**	**9.93**

Natue and purpose of Reserves:

i) General Reserve

Represents accumulated profits earned by the Company and remaining undistributed as on date.

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes forming part of Statement of Profit & Loss for the Year Ended 31st March, 2025 (All Amount in ₹ Lakhs)

10.1) Revenue from Operations Particulars	31-Mar-25	31-Mar-24
Sale of Products		
---> Electricity	969.86	769.80
Total	**969.86**	**769.80**

10.2) Other Income Particulars	31-Mar-25	31-Mar-24
Interest from Deposits		
Interest Income - Others		
Keyman Insurance Bonus		
Others		
Total	-	-

11.1) Cost of materials consumed Particulars	31-Mar-25	31-Mar-24
Direct Cost incurred at Power Generation Site	884.42	825.44
Total	**884.42**	**825.44**

11.2) Changes in inventories of finished goods Particulars	31-Mar-25	31-Mar-24
Opening Balance		
---> Energy Stock	207.46	139.18
Closing Balance		
---> Energy Stock	126.89	207.46
Total Change in inventories	**80.57**	**(68.28)**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes forming part of Statement of Profit & Loss for the Year Ended 31st March, 2025 (All Amount in ₹ Lakhs)

11.3) Employee Benefits Expense Particulars	31-Mar-25	31-Mar-24
Salaries and wages		0.94
Contribution to Provident and other funds		
Staff Welfare Expenses		0.07
Gratuity Paid		
Employee Mediclaim Expenses		
Total	**-**	**1.01**

11.4) Finance Costs Particulars	31-Mar-25	31-Mar-24
Interest Expenses		0.06
Bank Charges	0.02	0.02
Total	**0.02**	**0.08**

11.5) Depreciation And Amortisation Expenses Particulars	31-Mar-25	31-Mar-24
Depreciation		
Total	**-**	**-**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Notes forming part of Statement of Profit & Loss for the Year Ended 31st March, 2025 (All Amount in ₹ Lakhs)

11.6) Other Expenses Particulars	31-Mar-25	31-Mar-24
Auditors Remuneration		
--> *Statutory Audit fee*	0.50	0.50
--> *Other Services*	0.50	0.50
Insurance Expenses		
Professional Charges	0.47	7.39
Misc. Expenses	1.99	1.86
Printing and Stationery	0.01	0.07
Travelling and Conveyance	0.15	0.21
Total	**3.62**	**10.53**

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Statement of Changes in Equity for the Year Ended 31st March, 2025

(All Amount in ₹ Lakhs)

1. Equity share capital

Particulars	31-Mar-25	31-Mar-24
Authorised Capital		
14,20,00,000 (Previous Year - 10,00,00,000 Equity Shares of ₹ 10 each)	14,200.00	10,000.00
Total	**14,200.00**	**10,000.00**
Issued, Subscribed & Paid-up Capital		
8,97,41,486 (Previous Year 8,97,41,486) Equity Shares of ₹ 10 each fully paid up	8,974.15	8,974.15
Total	**8,974.15**	**8,974.15**

Number of Equity Shares at the beginning and end of the current and previous reporting periods

Particulars	31-Mar-25		31-Mar-24	
	No. of shares	Amount	No. of shares	Amount
Balance at the beginning of the reporting period	8,97,41,486	8,974.15	8,97,41,486	8,974.15
Changes in Equity Share Capital due to prior period errors	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-
Changes in Equity Share Capital during the period	-	-	-	-
Balance at the end of the reporting period	**8,97,41,486**	**8,974.15**	**8,97,41,486**	**8,974.15**

2. Other Equity

Particulars	Reserves and surplus					Total
	General Reserve	Securities Premium Reserve	Capital Reserve	FCCB Equity Portion	Revaluation Surplus	
Balance as at 1 April 2023	8.92	-	-	-	-	8.92
Profit for the year	1.01	-	-	-	-	1.01
Other comprehensive income	-	-	-	-	-	-
Total comprehensive Income for the year	-	-	-	-	-	-
Any other changes	-	-	-	-	-	-
Balance as at 31 March 2024	**9.93**	**-**	**-**	**-**	**-**	**9.93**
Balance as at 1 April 2024	9.93	-	-	-	-	9.93
Profit for the year	0.65	-	-	-	-	0.65
Other comprehensive income	-	-	-	-	-	-
Total comprehensive Income for the year	-	-	-	-	-	-
Any other changes	-	-	-	-	-	-
Balance as at 31 March 2025	**10.59**	**-**	**-**	**-**	**-**	**10.59**

For On Behalf of Board

For **S. Vasudevan & Associates.,**
Chartered Accountants
FRN: 004569S

S. VASUDEVAN & ASSOCIATES CHENNAI 600 083 Chartered Accountants

CA S. Vasudevan
Partner
M No: 027228
UDIN: 25027228BMIYRM3487
Chennai., 16th May 2025

Bala Venckat Kutti	Ravindranath K S
DIN: 00765036	DIN: 00848817
Director	Director

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Note 12 : Statement of Significant Ratios for the year ended 31st March, 2025

Particulars	Numerator/Denominator	31 March 2025	31 March 2024	Change
a) Current Ratio (in times)	Current Assets / Current Liabilities	1.31	1.34	-2.13%
b) Debt-Equity Ratio (in times)	Total Debts / Shareholder's Equity	3.67	3.68	-0.45%
c) Debt Service Coverage Ratio (in times)	Earning available for Debt Service / Interest + Installments	69.79	1.52	4492.49%
d) Return on Equity Ratio (in %)	Net Profit after Taxes / Net Worth	0.45%	0.71%	-36%
e) Inventory turnover ratio (in times)	Revenue from Operations / Average Inventories	5.80	2.23	357.58%
f) Trade Receivables turnover ratio (in times)	Total Turnover / Average Account Receivable	6.13	0.97	535.30%
g) Trade payables turnover ratio (in times)	Total Purchases / Average Account Payable	-	-	0.00%
h) Net capital turnover ratio (in times)	Total Turnover / Net Working Capital	9.93	7.93	25.15%
i) Net profit ratio (in %)	Net Profit / Total Turnover	0.07%	0.13%	-48.89%
j) Return on Capital employed (in %)	Earning before interest and taxes / Capital Employed	0.19%	0.16%	14.52%
k) Return on investment (in %)	Income generated from invested funds / Average invested funds in investment	0.10%	3.01%	-96.78%

Indowind Power Private Limited

Kothari Buildings, 4th Floor, Chennai - 600 034

CIN: U40103TN2010PTC077068

Additional Regulatory Information Required under Division II to Schedule II of the Companies Act 2013

S No	Disclosure requirement as per Amended Schedule III	Remarks for Non Disclosure (If any)
1	Title deeds of Immovable Property not held in name of the Company	There are no immovable properties are held in the name of the Company
2	Revaluation of Property, Plant & Equipment	The Company has not revalued any of the Property, Plant & Equipment. Hence, disclosure under this clause is not applicable
3	Revaluation of Intangible Assets	The Company doesn't have any Intangible Assets. Hence, disclosure under this clause is not applicable
4	Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties	The Company has not granted Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties.
5	Capital-Work-in Progress (CWIP)	There has been no Capital-Work-In Progress during the year. Hence, disclosure under this clause is not applicable
6	Intangible assets under development	NIL
7	Details of Benami Property held	The Company has no Benami Property held in its name. Hence, disclosure under this clause is not applicable
8	Borrowings from banks or financial institutions on the basis of security of current assets	The Company has no Borrowings from Banks or Financial institutions on the basis of security of current assets. Hence, disclosure under this clause is not applicable
9	Wilful Defaulter	The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender during the financial year. Hence, disclosure under this clause is not applicable
10	Relationship with Struck off Companies	The Company has no Transactions with Struck off Companies. Hence, no disclosure under this clause is applicable.
11	Registration of charges or satisfaction with Registrar of Companies (ROC)	There were no charges which were not registered / satisfied with Register of Companies
12	Compliance with number of layers of companies	The Company is a subsidiary of namely Indowind Energy Limited. The company has complied with the number of layers of the companies as per section 2 (87) of the Companies Act, 2013.
13	Analytical Ratios	Refer Note No 12
14	Compliance with approved Scheme(s) of Arrangements	No Scheme of arrangements have been approved or pending for approval by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013
15	Utilisation of Borrowed funds and share premium	(a) No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; (b) No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
16	Undisclosed Income	NIL
17	Corporate Social Responsibility (CSR)	The Company is not required to Contribute under Provisions of u/s 135 (CSR) of the Companies Act 2013. Hence, disclosure under this clause is not applicable.
18	Details of Crypto Currency or Virtual Currency	The Company has not Traded or invested in cryto currency or virtual currency, Hence disclosure under this clause is not applicable