



## Independent Auditor's Report

We have audited the accompanied financial statements of **Om Energy Generation Private Limited, Regd Office: 'Knowledge Tower', New no. 36, Little Mount, Saidapet, Chennai - 600015, TN**, which comprise the balance sheet as at 31<sup>st</sup> March 2017, the statement of profit and loss and the cash flow statement for the year then ended and a summary of the significant accounting policies and other explanatory information. These financial statements are the responsibility of the management of the Company. Our responsibility is to express an opinion on these financial statements based on our audit.

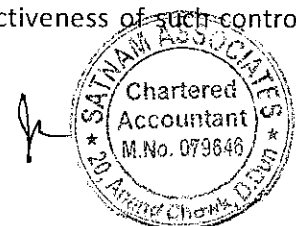
### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance and the 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, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company; 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.
2. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
3. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.



An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

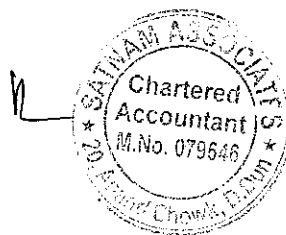
4. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

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 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 31 March 2017, and its profit/loss and its cash flows for the year ended on that date.

### Report on Other Legal and Regulatory Requirements

- 1) As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give statement on the matters specified in paragraphs 3 and 4 of the Order in the Annexure 'A'.
- 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 purpose 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 financial statements 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 (as amended);
  - e. on the basis of the written representations received from the directors as on 31 March 2017 and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2017 from being appointed as a director in terms of Section 164(2) of the Act;
  - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we have annexed our separate report in Annexure 'B';



- 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, in our opinion and to the best of our information and according to the explanations given to us:
- i. the Company does not have any pending litigations which would impact its financial position;
  - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
  - iii. The Company did not have any holdings or dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 as per the disclosure made in clause 6 of Note 19 attached to the balance sheet.

For Satnam Associates  
Chartered Accountants  
(FRN: 009870C)



CA Satnam Singh Anand  
Proprietor (M. No.079646)  
PAN: AEIPA9955N



Place: Chennai  
Dated: 27<sup>th</sup> August, 2017

## Annexure 'A'

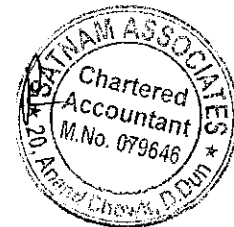
### Annexure to the Independent Auditor's Report of even date to the members of Om Energy Generation Private Limited on the financial statements for the year ended 31st March 2017

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

- (i)(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - (b) The major fixed assets of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
  - (c) According to the information and explanation given to us, the title deeds of the immovable properties are held in the name of the company.
- (ii) The Company does not have any inventory. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (iii) The Company has granted interest free secured/unsecured loans to companies, firms, or other parties covered in the register maintained under Section 189 of the Act; and with respect to the same:
  - (a) The schedule of repayment of the principal amount and the payment of the interest have not been stipulated and hence we are unable to comment as to whether receipt of the principal amount and the interest is regular.
  - (b) As the schedule of repayment of principal amount and interest is not stipulated, we are unable to comment on whether the said amount is overdue or not.
- (iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit.
- (v) The Company has not accepted any deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

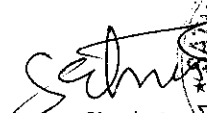


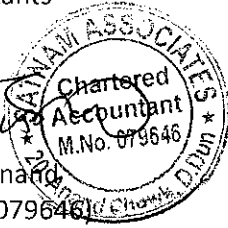
- (vii) (a) The Company **has delayed** in depositing undisputed statutory dues including income-tax, service tax, value added tax with the appropriate authorities. Undisputed amounts payable in respect thereof as **outstanding at the year-end for a period of more than six months from the date they became payable are to the tune of Rs. 56,18,644/-**.
- (b) There are no dues in respect of income-tax or sales-tax or service tax or duty of customs or duty of excise or value added tax that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) In our opinion, the Company has not defaulted in repayment of dues to any financial institution or a bank or to debenture-holders during the year.
- (ix) The Company has not raised any money by way of initial public offer or further public offer (including debt instrument) and the Company has applied the term loans for the purpose for which these loans were obtained.
- (x) No fraud by the Company and on the Company by its officers or employees has been noticed or reported during the period covered by our audit.
- (xi) According to the information and explanations given to us, the Managerial Remuneration has been paid or provided by the company in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act, 2013.
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company.
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) The company has made private placement of shares under review and the requirement of section 42 of the Companies Act, 2013 have been complied with and according to information and explanations given to us, the amount raised have been used for the purposes for which the funds were raised.
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.



(xvi) According to the information and explanations given to us, we are of the opinion the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and accordingly the provisions of clause 3(xvi) of the Order is not applicable.

For Satnam Associates  
Chartered Accountants  
(FRN: 009870C)

  
CA Satnam Singh Anand  
Proprietor (M. No.079646)  
PAN: AEIPA9955N



Place: Chennai  
Dated: 27<sup>th</sup> August, 2017

## Annexure 'B'

Annexure to the Independent Auditor's Report of even date to the members of Om Energy Generation Private Limited on the financial statements for the year ended 31st March 2017

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 **Om Energy Generation Private Limited** ("the Company") as of 31st March 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### Management's Responsibility for Internal Financial Controls

The Company's management 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 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 Companies Act, 2013.

### Auditors' Responsibility

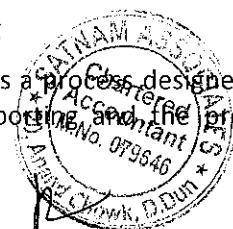
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform 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 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 exists, 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 misstatement of the financial statements, whether due to fraud or error.

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 purposes in accordance with generally accepted accounting principles. A 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 receipts 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 disposition of the company's assets that could have a material effect on the financial statements.

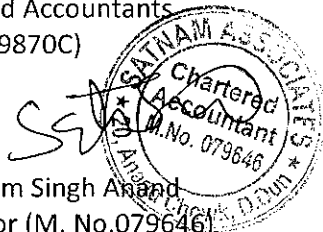
#### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

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, 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 31st March 2017, 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 issued by the Institute of Chartered Accountants of India.

For Satnam Associates  
Chartered Accountants  
(FRN: 009870C)



CA Satnam Singh Anand  
Proprietor (M. No.079646)  
PAN: AEIPA9955N

Place: Chennai  
Dated: 27<sup>th</sup> August, 2017



## Om Energy Generation Private Limited

CIN: U40109TN2008PTC068498; Regd Office: 'Knowledge Tower', New no. 36, Little Mount, Saidapet, Chennai - 600015, TN

### BALANCE SHEET AS AT 31 March, 2017

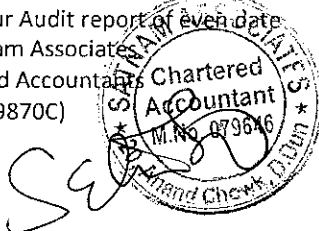
Particulars	Note No.	As at 31 March, 2017	As at 31 March, 2016
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	2004,50,000	1402,00,000
(b) Reserves and Surplus	2	250,19,409	19,409
		<b>2254,69,409</b>	<b>1402,19,409</b>
<b>(2) Share Application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	2741,89,485	1764,58,889
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	4	505,26,620	466,45,225
(d) Long Term Provisions		-	-
		<b>3247,16,105</b>	<b>2231,04,114</b>
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	5	91,18,192	69,83,554
(b) Trade Payables	6	87,67,252	310,14,799
(c) Other Current Liabilities	7	91,65,135	40,27,538
		<b>270,50,579</b>	<b>420,25,892</b>
<b>Total Equity &amp; Liabilities</b>		<b>5772,36,093</b>	<b>4053,49,415</b>
<b>II. ASSETS</b>			
<b>(1) Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets	8	210,05,534	214,39,565
(ii) Intangible Assets		-	-
(ii) Capital Work in Progress	8	4262,78,397	2646,32,248
(iv) Intangible Assets Under Development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (Net)		-	-
(c) Long term loans and advances	9	808,03,932	992,83,142
(d) Other non-current assets	10	18,62,574	18,48,423
		<b>5299,50,437</b>	<b>3872,03,378</b>
<b>(2) Current Assets</b>			
(a) Cash and Bank Balances	11	9,25,758	8,19,511
(b) Short-term loans and advances	12	463,59,899	173,26,525
		<b>472,85,656</b>	<b>181,46,037</b>
<b>Total Assets</b>		<b>5772,36,093</b>	<b>4053,49,415</b>

*See accompanying notes to the financial statements*

As per our Audit report of even date

For Satnam Associates

Chartered Accountants  
(FRN: 009870C)



CA Satnam Singh Anand, FCA  
Proprietor (M.No. 079646)

*Jyoti Sharma*  
Ms. Jyoti Sharma  
Company Secretary  
M. No. 44037

For Om Energy Generation Private Limited

*Ravi Kumar Gupta*  
Ravi Kumar Gupta  
Managing Director  
DIN: 00163450

*Dalip Dua*  
Dalip Dua  
Director  
DIN: 00774414

Place: **Chennai**  
Dated: **August 27, 2017**

## Om Energy Generation Private Limited

CIN: U40109TN2008PTC068498; Regd Office: 'Knowledge Tower', New no. 36, Little Mount, Saidapet, Chennai - 600015, TN

### PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31 March, 2017

Srl.	Particulars	Note No.	For the year ending 31 March, 2017	For the year ending 31 March, 2016
			₹	₹
I	Revenue from operations		-	-
II	Other Income	13	45,110	5,68,040
III	<b>III. Total Revenue (I +II)</b>		<b>45,110</b>	<b>5,68,040</b>
IV	<b>Expenses:</b>			
	Project Related Expenses	14	14,77,645	26,44,725
	Employee Benefit Expense	15	83,76,181	76,64,989
	Other Administrative Expenses	16	84,89,372	96,19,261
	Financial Costs	17	339,64,272	144,74,059
	Depreciation and Amortization Expenses	18	6,72,957	5,49,928
	<b>Total Expenses (IV)</b>		<b>529,80,427</b>	<b>349,52,962</b>
V	Profit before exceptional and extraordinary items and tax	(III - IV)	<b>(529,35,317)</b>	<b>(343,84,922)</b>
VI	Exceptional Items/ Prior Period Items		-	-
VII	Profit before extraordinary items and tax (V - VI)		<b>(529,35,317)</b>	<b>(343,84,922)</b>
VIII	Incidental Expenses during construction period for capitalisation		<b>(529,35,317)</b>	<b>(343,84,922)</b>
IX	Profit before tax (VII - VIII)		-	-
X	<b>Tax expense:</b>			
	(1) Current tax			
	(2) Deferred tax			
XI	Profit(Loss) from the perid from continuing operations	(IX-X)	-	-
XII	Profit/(Loss) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV	Profit/(Loss) for the period (XI + XIV)		-	-
XVI	Earning per equity share:			
	(1) Basic			
	(2) Diluted			

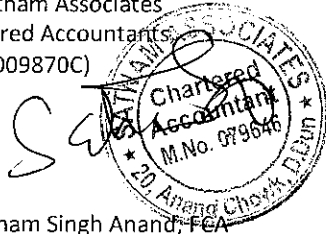
**See accompanying notes to the financial statements**

As per our Audit report of even date

For Satnam Associates

Chartered Accountants

(FRN: 009870C)



CA Satnam Singh Anand, FCA  
Proprietor (M.No. 079646)

For Om Energy Generation Private Limited

*Jyoti Sharma*  
Ms. Jyoti Sharma  
Company Secretary  
M. No. 44037

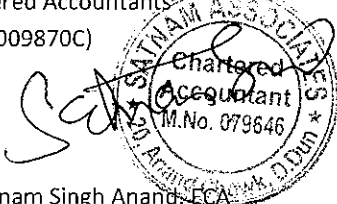
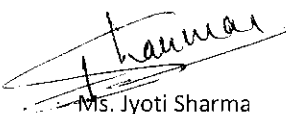

*Ravi Kumar Gupta*  
Ravi Kumar Gupta  
Managing Director  
DIN: 00163450

*Dalip Dua*  
Dalip Dua  
Director  
DIN: 00774414

Place: **Chennai**  
Dated: **August 27, 2017**

## Om Energy Generation Private Limited

Cash Flow Statement for the year ended 31 March, 2017

Particular	Year ended March 31, 2017	Year ended March 31, 2016
<b>A. Cash flow from (used in) operating activities</b>		
Net Profit / (Loss) before extraordinary items and tax	(529,35,317)	(343,84,922)
Adjustments for:		
Depreciation	6,72,957	5,49,928
Finance costs	339,64,272	144,74,059
Interest income	(45,110)	(5,68,040)
<b>Operating profit / (loss) before working capital changes (a)</b>	<b>(183,43,198)</b>	<b>(199,28,975)</b>
<b>Changes in working capital:</b>		
<i>Adjustments for (increase) / decrease in operating assets: (b)</i>	<b>(322,37,824)</b>	<b>(61,00,826)</b>
Inventories	-	-
Trade receivables	-	-
Short-term loans and advances	(290,33,373)	(61,15,161)
Long-term loans and advances	(31,90,300)	20,335
Other current assets	-	-
Other non-current assets	(14,151)	(6,000)
<i>Adjustments for increase / (decrease) in operating liabilities: (c)</i>	<b>(132,28,555)</b>	<b>448,66,458</b>
Trade payables	(222,47,547)	305,94,194
Other current liabilities	51,37,597	26,27,038
Other long term liabilities	38,81,395	116,45,225
Short-term provisions	-	-
Long-term provisions	-	-
Cash flow from extraordinary items - Expenses to be capitalised (d)	529,35,317	343,84,922
Cash generated from operations {Total of (a) to (d)}	(108,74,260)	532,21,578
Net income tax (paid) / refunds	-	-
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(108,74,260)</b>	<b>532,21,578</b>
<b>B. Cash flow used in investing activities</b>		
Capital expenditure on fixed assets	(1618,85,075)	(2192,81,261)
Advances for Capital Expenditure	216,69,510	(280,76,622)
Interest received	45,110	5,68,040
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(1401,70,455)</b>	<b>(2467,89,843)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity shares	602,50,000	386,00,000
Part payment of Capital Intensive Subsidy received	250,00,000	-
Long Term Borrowings - Amount disbursed during the year	1187,22,493	1193,62,645
Repayment of long-term borrowings	(209,70,005)	-
Net increase / (decrease) in working capital borrowings	-	-
Finance cost to the extent paid	(318,51,526)	(74,90,505)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1511,50,962</b>	<b>1504,72,140</b>
<b>D. Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>1,06,246</b>	<b>(430,96,125)</b>
E. Cash and cash equivalents in the beginning of the period	8,19,511	439,15,636
F. Cash and cash equivalents at the end of the period	9,25,758	8,19,511
G. Net Increase/(decrease) in Cash and Cash equivalents (E-F)	1,06,246	(430,96,125)
H. Difference (G-D)		
As per our Audit report of even date		
For Satnam Associates	For Om Energy Generation Private Limited	
Chartered Accountants	Ravi Kumar Gupta	
(FRN: 009870C)	Managing Director	
		
CA Satnam Singh Anand, FCA	Ms. Jyoti Sharma	Dalip Dua
Proprietor (M.No. 079646)	Company Secretary	Director
	M. No. 44037	DIN: 00774414
	Place: Chennai	
	Dated: August 27, 2017	

## Om Energy Generation Private Limited

*Notes Forming Integral Part of the Balance Sheet as at the end of 31 March, 2017*

**Note : 1 Share Capital**

Srl.	Particulars	₹ Current Year	₹ Previous Year
A	<b>AUTHORIZED CAPITAL</b> 25000000 Equity Shares of Rs. 10/- each	2500,00,000	1500,00,000
		2500,00,000	1500,00,000
B	<b>i) ISSUED CAPITAL</b> 20295000 Equity Shares of Rs. 10/- each	2029,50,000	1402,00,000
	<b>ii) Subscribed and Fully Paid</b> 20045000 Equity Shares of Rs. 10/- each	2004,50,000	1402,00,000
	<b>iii) Subscribed but not fully paid</b>	-	-
	<b>Total in ₹</b>	<b>2004,50,000</b>	<b>1402,00,000</b>

**Note : 1A Par Value Per Share**

Equity Shares Rs. 10/- (Rupees Ten Only) each

**Note : 1B Reconciliation of Equity share outstanding at the beginning and at end of reporting period**

Srl.	Particulars	Current Year	Previous Year
	No. of Share outstanding at the beginning (A)	140,20,000	37,10,000
	ADD: No. of Share issued during year (B)	62,75,000	103,10,000
	Less: No. of Share bought back during the year (C)	-	-
	No. of Share out standing at the end (D)=(A+B-C)	202,95,000	140,20,000
	<b>Total in ₹</b>	<b>202,95,000</b>	<b>140,20,000</b>

**Note : 1C The Right and restriction attaching to each class of share**

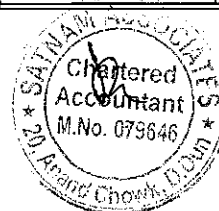
There is no additional rights or restrictions attaching to any class of share including restriction on the distribution of dividend and repayment of capital. Hence all class of share are pari passu to each other

**Note : 1D Share holding by its holding or its ultimate holding company**

The company is not a subsidiary of any company thus the share of the company are not held by any holding company either supply or through its subsidiaries or associates

**Note : 1E List of share holders holding more than 5% of shares**

Srl.	Name of Shareholders	Current Year Holding %	Previous Year Holding %
1	Sonal Vyapar Limited	47%	27%
2	OPG Holdings India (P) Limited	19%	28%
3	Ravi Gupta	17%	24%
4	Vandana Gupta	8%	12%
5	Others	9%	9%
	<b>Total in %</b>	<b>100%</b>	<b>100%</b>



## Om Energy Generation Private Limited

**Notes Forming Integral Part of the Balance Sheet as at the end of 31 March, 2017**

**Note : 1F Share Reserved for issue under option and contract for sale of share**

There are no shares reserved for issue under options and contracts/ commitments for the sale of share/ disinvestment.

**Note : 1G Terms of any securities convertible into equity/ preference share issued**

There are no securities which are convertible into equity and preference share.

**NOTE : 2 Reserve & Surplus**

Srl.	Particulars	₹	₹
		Current Year	Previous Year
1	Capital Reserve (Part payment of Capital Intensive Subsidy)	250,00,000	-
2	Surplus (Profit & Loss Account)	19,409	19,409
	Balance brought forward from previous year	19,409	19,409
	Add: Profit for the period	-	-
	Less: .....(P&L Appropriation)		
	<b>Total in ₹</b>	<b>250,19,409</b>	<b>19,409</b>

**NOTE : 3 Long Term Borrowings**

Srl.	Particulars	Current Year	Previous Year
1	<b>Term Loan</b>		
	- From Bank	2741,89,485	1764,58,889
	- From Other Parties (Unsecured)	-	-
2	Loans & Advances From Related Parties (Unsecured)	-	-
	<b>Total in ₹</b>	<b>2741,89,485</b>	<b>1764,58,889</b>

**Additional Information**

Term loan from Bank includes Rs. 2741.89 Lac (previous year Rs. 1764.59 Lac) for loan taken from State Bank of India, IFB Branch, Chennai for setting up 7 MW hydroelectric plant at Holi (District Chamba). Amount sanctioned is Rs. 3835.0 Lac (previous year Rs. 3835.0.0 Lac). The loan carries interest of 11.00 % and is repayable in 120 monthly installments commencing from Dec, 19. The loan is secured against primary security of equitable mortgage of leasehold rights of land & civil structure thereon and hypothecation of Plant & Machinery and collateral security of 30% shares of promoters and personal guarantee of Mr. Ravi Gupta, director of the company. A sum of Rs. 91.18 Lac (previous year Rs. 69.84 Lac), being interest and charges due, but not serviced are shown separately as short-term borrowings.

**NOTE : 4 Other Long Term Liabilities**

Srl.	Particulars	Current Year	Previous Year
1	Trade Payables	-	-
2	Others	505,26,620	466,45,225
	<b>Total in ₹</b>	<b>505,26,620</b>	<b>466,45,225</b>

**Additional Information**

- 1 Under the terms of Contract with P & R Infratech, Civil Contractor, they have to furnish the Performance Bank Guarantee of Rs. 350 Lac (Previous Year 350 Lac). Instead of Performance Bank Guarantee, they have given a deposit of Rs. 350 Lac, till such date the Bank Guarantee is furnished.
- 2 Under the terms of Contract with the Civil Contractors, they have to furnish Retention Money. Amount outstanding at the year end is Rs. 155.27 Lac (Previous Year Rs. 116.45 Lac)



## Om Energy Generation Private Limited

*Notes Forming Integral Part of the Balance Sheet as at the end of 31 March, 2017*

### NOTE : 5 Short Term Borrowings

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	<b>Loan Repayable on Demand</b>		
	- From Bank	91,18,192	69,83,554
	- From Other Parties	-	-
2	Loans & Advances From Related Parties	-	-
3	Deposits	-	-
4	<b>Others</b>	-	-
	Unpaid consideration against purchase of Shares		
	<b>Total in ₹</b>	<b>91,18,192</b>	<b>69,83,554</b>

### NOTE : 6 Trade Payables

Srl.	Particulars	Current Year	Previous Year
1	For Material/Supplies	1,47,181	4,22,943
2	For Services	12,08,600	6,88,817
4	For Capital Work in Progress	74,11,471	299,03,039
	<b>Total in ₹</b>	<b>87,67,252</b>	<b>310,14,799</b>

### NOTE : 7 Other Current Liabilities

Srl.	Particulars	Current Year	Previous Year
1	Current Maturities of Long-Term Debt	-	-
2	Current Maturities of Finance lease obligation	-	-
3	Interest accrued but not due on borrowings	-	-
4	Interest accrued and due on borrowings	-	-
5	Income Received in Advance	-	-
6	Unpaid dividends	-	-
7	Application money received for allotment of securities	-	-
8	Unpaid matured deposits and interest accrued there on	-	-
9	Unpaid matured debenture and interest accrued there on	-	-
10	<b>Others</b>		
	a) Outstanding Cheques	1,46,044	1,275
	b) Statutory Dues	84,97,167	33,21,600
	c) Employees	4,82,888	4,52,343
	d) Vendor's Liability	4,025	4,025
	d) Provisions for Expenses	35,011	2,48,295
	<b>Total in ₹</b>	<b>91,65,135</b>	<b>40,27,538</b>

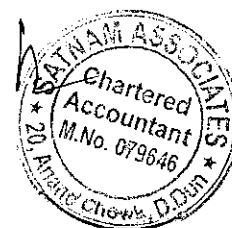


**Om Energy Generation Private Limited**

Notes Forming Integral Part of the Balance Sheet as at the end of 31 March, 2017

**NOTE : 8 Fixed Assets**

Srl.	Particulars	Rate	Gross Block				Depreciation			Net Block	
			Value at the beginning	Addition during the year	Ded during the year	Value at the end	Value at the beginning	Addition during the year	Ded during the year	Value at the end	WDV as on 31-03-2017
1	<b>Tangible Assets</b>										
	<b>A Land &amp; Buildings</b>										
	Leasehold Forest Land	-	196,34,890	-	-	196,34,890	-	-	-	196,34,890	196,34,890
	Leasehold Private Land	-	3,00,000	-	-	3,00,000	-	-	-	3,00,000	3,00,000
	Sub Total	(A)	199,34,890	-	-	199,34,890	-	-	-	199,34,890	199,34,890
	<b>B Office Equipments</b>										
	Office Equipments	0	17,34,298	1,06,840	-	18,41,138	6,56,921	5,09,915	-	11,66,836	6,74,302
	Sub Total	(B)	17,34,298	1,06,840	-	18,41,138	6,56,921	5,09,915	-	11,66,836	6,74,302
	<b>C Computer Hardware</b>										
	Computer Hardware	1	1,31,175	64,400	-	1,95,575	1,03,517	49,748	-	1,53,265	27,658
	Computer Software	1	-	49,500	-	49,500	-	25,354	-	25,354	-
	Sub Total	(C)	1,31,175	1,13,900	-	2,45,075	1,03,517	75,102	-	1,78,619	27,658
	<b>D Plant &amp; Machinery</b>										
	Tools & Equipment	0	3,09,800	-	-	3,09,800	47,750	47,475	-	95,225	2,14,575
	Sub Total	(D)	3,09,800	-	-	3,09,800	47,750	47,475	-	95,225	2,14,575
	<b>E Furniture &amp; Fixture</b>										
	Furniture	0	2,75,834	18,186	-	2,94,020	1,38,244	40,465	-	1,78,709	1,15,311
	Sub Total	(E)	2,75,834	18,186	-	2,94,020	1,38,244	40,465	-	1,78,709	1,15,311
	<b>Total (1) (A+B+C+D+E)</b>		<b>223,85,997</b>	<b>2,38,926</b>	<b>-</b>	<b>226,24,923</b>	<b>9,46,432</b>	<b>6,72,957</b>	<b>-</b>	<b>16,19,389</b>	<b>210,05,534</b>
2	<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
	<b>Total (2)</b>		-	-	-	-	-	-	-	-	-
3	<b>Capital Work in Progress</b>										
	Construction/Erection in Progress		1794,05,249	1087,10,832	-	2881,16,081	-	-	-	2881,16,081	1794,05,249
	Exps pending capitalisation		852,26,999	529,35,317	-	1381,62,316	-	-	-	1381,62,316	852,26,999
	<b>Total (3)</b>		<b>2646,32,248</b>	<b>1616,46,149</b>	<b>-</b>	<b>4262,78,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4262,78,397</b>	<b>2646,32,248</b>
4	<b>Intangible Assets Under Development</b>										
	<b>Total (4)</b>										
	<b>Grand Total (1+2+3+4)</b>		<b>2870,18,245</b>	<b>1618,85,075</b>	<b>-</b>	<b>4489,03,320</b>	<b>9,46,432</b>	<b>6,72,957</b>	<b>-</b>	<b>16,19,389</b>	<b>4472,83,931</b>
	<b>Previous Year</b>		<b>677,36,984</b>	<b>2192,81,261</b>	<b>-</b>	<b>2870,18,245</b>	<b>3,96,504</b>	<b>5,49,928</b>	<b>-</b>	<b>9,46,432</b>	<b>2860,71,813</b>



## Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31 March, 2017

### NOTE : 9 Long Term Loans and Advances

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	<b>Capital Assets</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	768,18,967	984,88,477
	c) Doubtful	-	-
2	<b>Security Deposit</b>		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	39,84,965	7,94,665
	c) Doubtful	-	-
	<b>Total in ₹</b>	<b>808,03,932</b>	<b>992,83,142</b>

### NOTE : 10 Other Non Current Assets

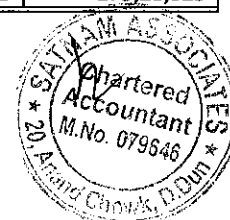
Srl.	Particulars	Current Year	Previous Year
1	Others	18,62,574	18,48,423
	a) Project Development Expenses to be capitalised	18,20,784	18,20,784
	b) Preliminary Expenses to be amortised	3,052	3,052
	c) Interest accrued on Fixed Deposit (Long Term)	38,738	24,587
	<b>Total in ₹</b>	<b>18,62,574</b>	<b>18,48,423</b>

### NOTE : 11 Cash & Bank Balances

Srl.	Particulars	Current Year	Previous Year
A)	<b>Cash &amp; Cash Equivalents</b>		
1	Cash in hand	1,44,045	4,32,835
2	Balances with Banks (Current Accounts)	3,94,260	2,54,970
3	Balances with Banks (Deposits with maturity of less than 3 months)	-	-
4	Cheques/Drafts in hand	-	-
	<b>Sub Total (A)</b>	<b>5,38,305</b>	<b>6,87,805</b>
B)	<b>Imprest</b>	3,87,453	1,31,706
C)	<b>Fixed Deposits with banks maturing before 12 months</b>	-	-
	<b>Total in ₹</b>	<b>9,25,758</b>	<b>8,19,511</b>

### NOTE : 12 Short Terms Loans and Advances

Srl.	Particulars	Current Year	Previous Year
1	Loans & Advances to related parties		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	-	-
2	Others		
	<i>Advance Recoverable in cash or in kind or for value to be considered good</i>		
	a) Advance Income Tax/Refund Due	60,086	56,204
	b) Balance With Revenue Authorities (Indirect Taxes)	-	-
	c) Advance to suppliers/Service Providers	447,04,873	149,28,251
	d) Advance to other persons	5,04,640	3,56,820
	e) Interest Receivable	-	-
	f) Prepaid Expenses	10,90,300	19,85,250
	<b>Total in ₹</b>	<b>463,59,899</b>	<b>173,26,525</b>





## Om Energy Generation Private Limited

*Notes Forming Integral Part of the Prov. Profit & Loss A/c for the period ended 31 March, 2017*

### NOTE : 13 Other Income

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	Interest on Fixed Deposit held as security deposit	6,290	6,000
2	Other Fixed Deposits for LC, BG, etc.	38,820	5,62,040
	<b>Total in ₹</b>	<b>45,110</b>	<b>5,68,040</b>

### NOTE : 14 Project related Expenses

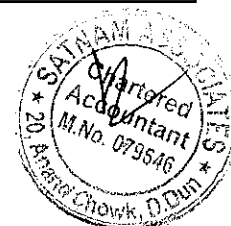
Srl.	Particulars	Current Year	Previous Year
1	Survey & Technical Consultancy Charges	14,77,645	26,44,725
	<b>Total in ₹</b>	<b>14,77,645</b>	<b>26,44,725</b>

### NOTE : 15 Employment Benefit Expenses

Srl.	Particulars	Current Year	Previous Year
1	Salaries, Bonus, PF & ESIC	53,76,181	46,64,989
2	Directors' Salary	30,00,000	30,00,000
	<b>Total in ₹</b>	<b>83,76,181</b>	<b>76,64,989</b>

### NOTE : 16 Other Administrative Expenses

Srl.	Particulars	Current Period	Previous Period
1	Rent	4,89,000	5,30,100
2	Printing & Stationery	53,462	1,02,580
3	Telephone & Internet Expenses	2,93,945	3,28,660
4	Insurance	27,23,281	31,60,656
5	Travelling Expenses (incl. Foreign Travel)	22,12,746	18,46,891
6	Legal & Licence Fee	3,20,649	7,96,495
7	Professional Fee/Consultancy Charges	3,71,865	4,90,090
8	Internal Audit Charges	7,35,000	9,40,125
9	Statutory Auditors' Remuneration	15,000	15,000
10	Advertisement & Business Promotion Expenses	38,787	1,22,395
11	Seminar, Conference & Membership Fee	20,500	1,15,045
12	Repairs & Maintenance Expenses	86,417	1,60,746
13	Conveyance & Vehicles Expenses	79,695	1,07,809
14	Guest House, Entertainment & Staff Welfare Expenses	4,53,051	4,09,344
15	Other Administrative Expenses	3,41,900	2,45,658
17	Service-tax, Entry Tax & Interest thereon	-	1,73,534
18	Expenses disallowable under Income-tax Act	2,54,074	74,133
	<b>Total in ₹</b>	<b>84,89,372</b>	<b>96,19,261</b>



## Om Energy Generation Private Limited

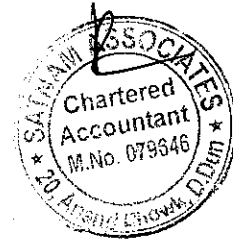
*Notes Forming Integral Part of the Prov. Profit & Loss A/c for the period ended 31 March, 2017*

**NOTE : 17 Financial Cost**

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	Interest Expenditure	293,21,528	109,79,165
2	Commitment Charges	24,43,563	25,04,389
3	Other Borrowing Cost	21,99,181	9,90,505
	<b>Total in ₹</b>	<b>339,64,272</b>	<b>144,74,059</b>

**NOTE : 18 Depreciation & Amortized Cost**

Srl.	Particulars	Current Year	Previous Year
1	Depreciation	6,72,957	5,49,928
2	Preliminary Expenses W/O	-	-
	<b>Total in ₹</b>	<b>6,72,957</b>	<b>5,49,928</b>





- a. Key Management Personnel:  
Mr. Ravi Gupta – Managing Director  
Mr. Dalip Dua – Executive Director
- b. Relatives of Key Management Personnel:  
Mrs. Vandana Gupta – Spouse of Mr. Ravi Gupta  
Mr. Alok Gupta – Son of Mr. Ravi Gupta  
Mr. O.P. Dua – Father of Mr. Dalip Dua  
Mrs. Urmil Dua – Mother of Mr. Dalip Dua  
Mrs. Soniya Dua – Spouse of Mr. Dalip Dua  
Mr. Dalip Dua – Spouse of Mrs. Sonia Dua

ii. The following transactions have been made with the related parties:

S. No.	Nature of transactions	Key Management Personnel	Relatives of Key Management Personnel	Other related Parties
1.	Salaries	30,00,000	6,00,000	-
2.	Payment for Civil Work Contract	-	-	7,79,61,596
3.	Reimbursement claimed against Explosives for Civil Work	-	-	41,51,431
4.	Reimbursement claimed against Survey, Drawings and Consultancy Fee	-	-	20,00,000

5) Disclosure under micro, small and medium enterprises development Act, 2006

There are no transactions with micro, small and medium enterprises.

6) Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December, 2016

Srl.	Particulars	SBNs	Other denomination notes	Total
1.	Closing Cash in hand as on 08/11/2016	-	118259	118259
2.	Permitted Receipts	-	156835	156835
3.	Permitted Payments	-	157921	157921
4.	Amount deposited in Banks	-	-	0
5.	Closing Cash in hand as on 30/12/2016	-	117173	117173

7) Figures for the previous year have been regrouped / rearranged wherever necessary to make them comparable for the current year.

For Satnam Associates

Chartered Accountants

(FRN: 009870C)

Chartered Accountants

M.No. 079646

CA Satnam Singh Anand

Proprietor (M.No. 079646)

PAN: AEIPA9955N

For and on behalf of the Board of Directors

Ravi Kumar Gupta

Managing Director

DIN: 00163450

Dalip Dua

Director

DIN: 00774414

Ms. Jyoti Sharma

Company Secretary

M. No. 44037

Place: Chennai

Dated: 27<sup>th</sup> August, 2017

## Om Energy Generation Private Limited

### GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31 MARCH, 2017

#### **GROUP OF NOTE 1: Share Capital**

		₹	₹
Srl.	Name of Share holders	Current Period	Previous Period
1	Sonal Vyapar Limited	932,50,000	380,00,000
2	OPG Holdings India (P) Limited	385,00,000	385,00,000
3	Ravi Gupta	340,00,000	340,00,000
4	Vandana Gupta	166,00,000	166,00,000
5	Krishna Hydroprojects (P) Limited	50,00,000	-
6	Hemant Kumar Mehendiratta	40,00,000	40,00,000
7	Shamlal Company Pvt. Ltd	31,00,000	31,00,000
8	A. Power Himalayas Limited	25,00,000	25,00,000
9	Dalip Dua	20,00,000	20,00,000
10	Veea Fiscal Services Private Limited	-	10,00,000
11	Sonal Agarwal	15,00,000	5,00,000
<b>Total in ₹</b>		<b>2004,50,000</b>	<b>1402,00,000</b>

#### **GROUP OF NOTE 3: Long Term borrowings**

Srl.	Particulars	Current Period	Previous Period
1	SBI, Chennai - TL A/c no. 0034840654466	2741,89,485	1764,58,889
<b>Total in ₹</b>		<b>2741,89,485</b>	<b>1764,58,889</b>

#### **GROUP OF NOTE 4: Other Long Term Liabilities**

##### **GR-4.2 LT- Other Liability**

Srl.	Particulars	Current Period	Previous Period
1	P & R Infraprojects - Deposit against PBG	350,00,000	350,00,000
2	P & R Infraprojects - Performance Security	111,68,813	76,21,875
3	Flovel Energy (P) Limited - Retention Money	43,51,565	40,17,108
4	Shankar Das, Contractor - Retention Money	6,242	6,242
<b>Total in ₹</b>		<b>505,26,620</b>	<b>466,45,225</b>

#### **GROUP OF NOTE-5: Short Term Borrowings**

##### **GR-5.1A ST- Loan Repayable on Demand from Bank**

Srl.	Particulars	Current Period	Previous Period
1	State Bank of India, Chennai - Interest & Charges not serviced	91,18,192	69,83,554
<b>Total in ₹</b>		<b>91,18,192</b>	<b>69,83,554</b>

BS Grouping 2016-17 OE4PL





## Om Energy Generation Private Limited

GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31 MARCH, 2017

### GROUP OF NOTE-7: Other Current Liabilities

#### GR-7.1 ST- Others

Srl.	Particulars	₹ Current Period	₹ Previous Period
A)	Outstanding Cheques	1,46,044	1,275
B)	Statutory Dues	84,97,167	33,21,600
1	TDS Payable	35,56,077	13,47,939
2	EPF Payable	11,143	10,563
3	Entry Tax Payable	-	1,28,715
4	WCT Payable	49,03,668	18,29,244
5	Service Tax Payable	26,279	5,139
C)	Staff Salaries Payable	4,82,888	4,52,343
D)	Service Tax Payable for Contractors	4,025	4,025
E)	<u>Provision for Expenses</u>	35,011	2,48,295
	Auditor's Remuneration Payable	15,000	15,000
	Provision for Accrued Expenses	20,011	2,33,295
	<b>Total in ₹</b>	<b>91,65,135</b>	<b>40,27,538</b>

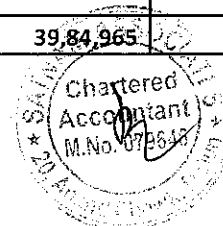
### GROUP OF NOTE-9: Long Term Loans and Advances

#### GR-9.1 LT Capital Assets

Srl.	Particulars	Current Period	Previous Period
1	Anju Industries	27,50,000	27,50,000
2	Harbanslal Mehendiratta	-	10,10,000
3	Kamal Kumar, Transport Operator	-	15,15,000
4	P & R Infra Projects Limited	147,97,320	319,64,648
5	Rohtang Transmission (P) Limited, Dehradun	77,71,647	87,48,829
6	Sonal Vyapar Limited	515,00,000	525,00,000
	<b>Total in ₹</b>	<b>768,18,967</b>	<b>984,88,477</b>

#### GR-9.2 LT Security Deposits

Srl.	Particulars	Current Period	Previous Period
1	Security Deposit for Sales-tax (Fixed Deposit)	77,077	50,000
2	Security Deposit - Directorate of Energy, Shimla	7,00,000	7,00,000
3	Security Deposit - Manikaran Power Limited	7,00,000	-
4	Security Deposit-Himachal Pradesh State Electricity Board	7,888	7,888
5	Fixed Deposit Pledged with MNRE BG	25,00,000	-
6	Others	-	36,777
	<b>Total in ₹</b>	<b>39,84,965</b>	<b>7,94,665</b>



## Om Energy Generation Private Limited

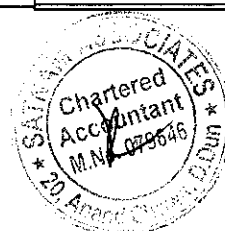
GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31 MARCH, 2017

### GR-10 Other Non Current Assets

		₹	₹
Srl.	Particulars	Current Period	Previous Period
A)	<u>Project Development Expenses to be capitalised</u>	18,20,784	18,20,784
1	Project Development Expenses BG/KG	9,93,534	9,93,534
2	Rajasthan Renewable Energy Corporation Limited	8,27,250	8,27,250
B)	Preliminary Expenses	3,052	3,052
C)	Interest accrued on Fixed Deposit (Long Term)	38,738	24,587
	<b>Total in ₹</b>	<b>18,62,574</b>	<b>18,48,423</b>

### GROUP OF NOTE-11: Cash & Bank Balances

Srl.	Particulars	Current Period	Previous Period
A)	<u>Cash &amp; Cash Equivalents</u>		
a)	<u>Cash in hand</u>		
1	Cash in hand - Chennai	1,43,466	4,16,603
2	Cash in hand - Dehradun	34	3,756
3	Cash in hand - Site	545	12,476
	<b>Sub Total (1)</b>	<b>1,44,045</b>	<b>4,32,835</b>
b)	<u>Balances with Banks in Current Accounts</u>		
1	Punjab National Bank, Chamba - CA 1362002100001844	42,795	1,28,834
2	Punjab National Bank, Chennai - CA 0343002100536650	6,955	7,254
3	State Bank of India, Chennai - CA 33615460230	1,10,650	3,931
4	State Bank of India, Chennai - CA 33966271912 Escrow	-	
5	State Bank of India, Dehradun - CA 33832368746	2,33,861	1,14,951
	<b>Sub Total (2)</b>	<b>3,94,260</b>	<b>2,54,970</b>
3	<u>Balances with Banks (Deposits with maturity of less than 3 months)</u>		
	<b>Sub Total (3)</b>	-	-
4	Cheques/Drafts in hand	-	-
B)	<u>Imprest</u>	3,87,453	1,31,706
	<b>Sub Total (B)</b>	<b>3,87,453</b>	<b>1,31,706</b>
C)	<u>Fixed Deposits with banks maturing before 12 months</u>	-	-
	<b>Sub Total (C)</b>	-	-
	<b>Total in ₹</b>	<b>9,25,758</b>	<b>8,19,511</b>





## Om Energy Generation Private Limited

GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31 MARCH, 2017

### GROUP OF NOTE-12: Short Term Loans and Advances

#### GR-12.2a Advance Income Tax/Refund Due

Srl.	Particulars	Current Period	Previous Period
A)	For Previous Year - A/Y 2016-17	56,204	56,204
1	Tax deducted at source u/s 194A	56,204	56,204
	For Current Year - A/Y 2017-18	3,882	-
1	Tax deducted at source u/s 194A	3,882	-
	Total in ₹	60,086	56,204

#### GR-12.2c Advance to suppliers/Service Providers

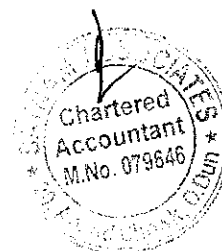
Srl.	Particulars	Current Period	Previous Period
1	Sri Manjunath Transport	1,16,275	1,16,275
2	Dalip Dua - C/A	40,05,346	34,76,367
4	Gita Renewable Energy (P) Limited, Chennai	51,919	51,919
5	Krishna Hydro Projects (P) Limited, Dehradun	25,41,022	38,90,478
6	Rohtang Transmission (P) Limited, Dehradun	329,09,694	-
7	Soniya Dua C/A	10,80,617	10,64,588
8	Sonal Irons Industry (P) Limited	20,00,000	20,00,000
9	Vandana Gupta	20,00,000	20,00,000
10	Others	-	23,28,624
	Total in ₹	447,04,873	149,28,251

#### GR-12.2d Advance to Other Persons

Srl.	Particulars	Current Period	Previous Period
A)	Staff Salary Advances		
1	C. P. Madan	3,41,740	3,13,740
2	Hari Singh	12,900	15,550
3	Sanjay Saklani	1,50,000	2,490
4	Others	-	25,040
	Total in ₹	5,04,640	3,56,820

#### GR-12.2f Prepaid Expenses

Srl.	Particulars	Current Period	Previous Period
1	Insurance	9,76,300	17,17,400
2	Others	1,14,000	2,67,850
	Total in ₹	10,90,300	19,85,250



**Om Energy Generation (P) Limited**

**Fixed Assets and Depreciation Chart for the year ended**

**31-Mar-17**

Sr.	Classification as per Companies Act, 2013/ Asset Class	Asset Description	Location	Nos.	Date of Purchase/ Put to use	Original Cost in the beginning	WDV in the beginning	Addition during the year	Remaining Life	Rate of Dep.	Dep for the Year	WDV as at the end of year
<b>A) Land</b>												
<b>Land &amp; Land Development</b>												
1	Forest Land	Lease Rent to DFO, Bharmaur	Holi		25-Mar-11	10,70,492	10,70,492	-		0.00%	-	10,70,492
2	Forest Land	CAMPA Fund a/c	Holi		25-Mar-11	43,59,923	43,59,923	-		0.00%	-	43,59,923
3	Forest Land	Cost of Trees	Holi		25-Mar-11	77,85,394	77,85,394	-		0.00%	-	77,85,394
4	Forest Land	Addl. Cost of Trees	Holi		29-Jul-13	8,21,306	8,21,306	-		0.00%	-	8,21,306
5	Forest Land	Cost of Stamps for regn.	Holi		14-Nov-14	59,700	59,700	-		0.00%	-	59,700
6	Forest Land	Lease Amt. to Sub-registrar	Holi		24-Nov-14	16,89,238	16,89,238	-		0.00%	-	16,89,238
7	Forest Land	Regn. Fee for Lease deed	Holi		06-Jan-15	23,000	23,000	-		0.00%	-	23,000
8	Forest Land	Lease Amt. to Sub-registrar	Holi		27-Jul-15	14,33,887	14,33,887	-		0.00%	-	14,33,887
9	Forest Land		Holi		28-Jul-15	16,75,000	16,75,000	-		0.00%	-	16,75,000
10	Forest Land	Addl. Cost of Trees	Holi		05-Jan-16	7,16,950	7,16,950	-		0.00%	-	7,16,950
11	Leasehold Private Land	Leasehold Land for Approach Road	Holi		27-Apr-15	3,00,000	3,00,000	-		0.00%	-	3,00,000
						<b>199,34,890</b>	<b>199,34,890</b>	<b>-</b>			<b>-</b>	<b>199,34,890</b>
<b>B) Plant &amp; Machinery</b>												
<b>Plant &amp; Machinery</b>												
1	Tools	Drill machine Bosch	Holi	1	18-May-15	4,200	3,537	-	14.13	18.12%	641	2,896
2	Generator	DG Set IP with STD panel for Holi Site	Holi	1	20-May-15	3,00,800	2,52,960	-	14.13	18.12%	45,829	2,07,131
3	Tools	Brenton Compass & Geological Hammer		1	15-Mar-16	5,600	5,553	-	14.96	18.11%	1,005	4,548
						<b>3,09,800</b>	<b>2,62,050</b>	<b>-</b>			<b>47,475</b>	<b>2,14,575</b>
<b>C) Office Equipments</b>												
<b>Office Equipments</b>												
1	Electric Equipments	Geyser		1	11-Aug-09	2,600	130	-	(1.64)	0.00%	-	130
2	Communication	Nikon Binoculars		1	20-Nov-09	7,800	390	-	(1.36)	0.00%	-	390
3	Communication	Projector		1	31-Mar-11	33,000	1,650	-	(0.01)	0.00%	-	1,650
4	Electric Equipments	Invertor (1) with Battery (2)		1	25-Apr-11	24,900	1,366	-	0.06	77.05%	121	1,245
5	Communication	EPABX		1	28-Apr-11	14,000	777	-	0.07	76.89%	77	700
6	Communication	Xerox Machine with Stand		1	20-Aug-11	1,31,075	10,117	-	0.38	67.76%	3,563	6,554
7	Communication	Polycom Sound Station		1	31-Aug-11	27,825	2,202	-	0.41	67.06%	811	1,391
8	Communication	PA wireless amplifier		1	17-Dec-11	11,775	1,149	-	0.71	61.00%	560	589
9	Canteen Items	Whirlpool Microwave Oven		1	23-Dec-11	14,900	1,468	-	0.73	60.71%	723	745
10	Air Cooling Equipments	Room Coolers		2	30-Jun-14	8,800	3,166	-	3.25	45.55%	1,442	1,724
11	Communication	Mobile Handset		1	02-Jul-14	12,500	4,514	-	3.25	45.56%	2,056	2,458
12	Canteen Items	Refridgerator		1	04-Nov-14	12,700	5,652	-	3.59	45.57%	2,575	3,077
13	Communication	Sony Digital Camera		1	02-Apr-15	9,800	5,395	-	4.00	45.08%	2,432	2,963
14	Communication	Xerox Copier Printer	Ddn	1	07-Apr-15	90,142	50,179	-	4.02	45.12%	22,641	27,538
15	Communication	Nokia 2015 Handset		1	09-Apr-15	2,200	1,230	-	4.02	45.13%	555	675
16	Electric Equipments	Water Storage heater	Holi	1	28-Apr-15	4,050	2,360	-	4.07	45.24%	1,068	1,292

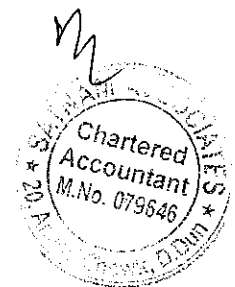


Om Energy Generation (P) Limited

Fixed Assets and Depreciation Chart for the year ended

31-Mar-17

Srl.	Classification as per Companies Act, 2013/ Asset Class	Asset Description	Location	Nos.	Date of Purchase/ Put to use	Original Cost in the beginning	WDV in the beginning	Addition during the year	Remaining Life	Rate of Dep.	Dep for the Year	WDV as at the end of year
17	Safety Equipments	Fire Extenguisher		2	30-Apr-15	15,497	9,066	-	4.08	45.28%	4,105	4,961
18	Electric Equipments	Electricity Meter		1	03-Jun-15	7,500	4,701	-	4.17	45.45%	2,136	2,565
19	Electric Equipments	UPS System with isolation SMF Battery backup for 30 min		1	10-Jun-15	30,040	19,090	-	4.19	45.48%	8,681	10,409
20	Air Cooling Equipments	Voltas Split AC+carriage		1	04-Jun-15	35,510	22,305	-	4.18	45.45%	10,138	12,167
21	Communication	VSAT-HUGES-HN 9200 Radio System		1	04-Jul-15	1,87,702	1,24,829	-	4.26	45.55%	56,855	67,974
22	Communication	Motorola UP328 Handset+Accessories		3	14-Jul-15	42,230	28,605	-	4.28	45.57%	13,034	15,571
23	Air Cooling Equipments	Bajaj Table Fan		1	15-Jul-15	2,300	1,561	-	4.29	45.57%	711	850
24	Communication	LED TV HUAWEI 40" 1, HUAWEI 30" 2, Samsung 32" 3, UPS APC 2 Nos		5	24-Sep-15	9,47,233	7,25,600	-	4.48	45.60%	3,30,908	3,94,692
25	Communication	Micromax MMX-Q338 Black Mobile		1	21-Nov-15	6,275	5,255	-	4.64	45.51%	2,391	2,864
26	Air Cooling Equipments	Voltas Split AC+stabiliser		1	01-Dec-15	36,945	31,394	-	4.67	45.49%	14,282	17,112
27	Sundries	Sundry		1	25-Dec-15	9,000	7,914	-	4.73	45.43%	3,595	4,319
28	Communication	Mobile Powerbank		1	30-Dec-15	5,999	5,312	-	4.75	45.41%	2,412	2,900
29	Sundries	DC/AC Clamp Meter		1	02-Apr-16	-	-	4,086	5.00	45.09%	1,837	2,249
30	Sundries	Water Tank		1	18-May-16	-	-	3,930	5.00	45.04%	1,542	2,388
31	Sundries	RO Water Filter		1	27-Jun-16	-	-	7,500	5.00	45.07%	2,575	4,925
32	Communication	Samsung J200-G		1	20-Jun-16	-	-	7,860	5.00	45.07%	2,766	5,094
33	Sundries	Fire Extenguisher		1	30-Jul-16	-	-	13,464	5.00	45.08%	4,074	9,390
34	Communication	Apple i-Phone 7, 128 GB Black		1	15-Dec-16	-	-	70,000	5.00	45.07%	9,249	60,751
						17,34,298	10,77,377	1,06,840			5,09,915	6,74,302
D)	Computer (End User Dev)	Computer Hardware										
1	Notebook	Sony Note Book		1	04-Feb-10	24,000	1,200	-	(3.16)	0.00%	-	1,200
2	Desktop	Computer & Printer for Site		1	30-Jun-10	39,800	1,990	-	(2.76)	0.00%	-	1,990
3	Printer	Canon Printer with Fax		1	31-Mar-11	23,500	1,175	-	(2.01)	0.00%	-	1,175
4	Ancillary	Portable Hard Drive 500 GB		1	31-Jul-13	3,675	265	-	0.33	66.73%	81	184
5	Ancillary	UPS		1	31-Dec-13	2,500	274	-	0.75	64.85%	149	125
6	Computer	Laptop-Deil		1	27-Jul-15	33,500	19,105	-	2.32	64.97%	12,412	6,693
7	Ancillary	External hard Disk		1	16-Jan-16	4,200	3,649	-	2.79	64.00%	2,335	1,314
8	Notebook	Laptop-HP		1	05-May-16	-	-	38,400	3.00	63.16%	21,994	16,406
9	Desktop	Desktop		1	21-Jun-16	-	-	26,000	3.00	63.16%	12,777	13,223
						1,31,175	27,658	64,400			49,748	42,310
E)	Computer (End User Dev)	Computer Software										
1	Accounting Software	Tally - Gold		1	09-Jun-16	-	-	49,500	3.00	63.16%	25,354	24,146
						-	-	49,500			25,354	24,146

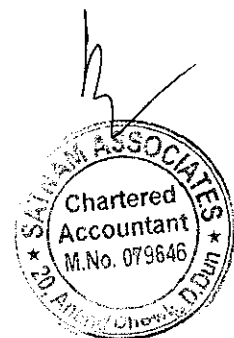


Om Energy Generation (P) Limited

Fixed Assets and Depreciation Chart for the year ended

31-Mar-17

Srl.	Classification as per Companies Act, 2013/ Asset Class	Asset Description	Location	Nos.	Date of Purchase/ Put to use	Original Cost in the beginning	WDV in the beginning	Addition during the year	Remaining Life	Rate of Dep.	Dep for the Year	WDV as at the end of year
F)	<b>Furniture &amp; Fixtures</b>	<b>Furniture and Fixtures</b>										
1	Furniture	Misc. Furniture items			31-Mar-11	1,23,695	32,679	-	4.99	28.34%	9,262	23,417
2	Office Table	Accounts Deptt.		2	01-Sep-06	4,850	437	-	0.41	75.79%	194	243
3	Office Chairs	Steel Leather Chairs for Accounts		2	01-Sep-06	3,650	329	-	0.41	75.78%	146	183
4	Office Chairs	Revolving Chairs		2	01-Sep-06	3,250	293	-	0.41	75.77%	130	163
5	Chairs	Arm Chairs		8	04-Nov-14	8,190	5,428	-	8.59	25.96%	1,409	4,019
6	Carpet	Carpets 396 sq ft		1	04-Nov-14	4,505	2,985	-	8.59	25.98%	775	2,210
7	Beds & Access	Bed Ply		2	04-Nov-14	3,300	2,187	-	8.59	25.97%	568	1,619
8	Electrical	Khaitan Fans		2	04-Nov-14	9,300	6,163	-	8.59	25.97%	1,600	4,563
9	Kitchen	Gas Stove - 2 burners		1	04-Nov-14	1,750	1,160	-	8.59	25.92%	301	859
10	Electrical	Heat Pillar		2	04-Nov-14	5,574	3,694	-	8.59	25.96%	959	2,735
11	Beds & Access	Mattresses - Victor		2	04-Nov-14	6,500	4,308	-	8.59	25.97%	1,119	3,189
12	Beds & Access	Mattresses - Ultima		4	04-Nov-14	11,000	7,289	-	8.59	25.97%	1,893	5,396
13	Beds & Access	Bed Box 6 x 6		1	05-Nov-14	8,000	5,306	-	8.60	25.97%	1,378	3,928
14	Beds & Access	Bed Box 3 x 6		2	06-Nov-14	8,000	5,310	-	8.60	25.97%	1,379	3,931
15	Almirah	Almirah 5' with mirror		1	05-Nov-14	4,100	2,719	-	8.60	25.97%	706	2,013
16	Sundries	Sundry			13-Apr-15	2,700	2,024	-	9.03	25.90%	524	1,500
17	Office Chairs	Chairs	Ddn	6	18-Apr-15	4,470	3,367	-	9.05	25.89%	872	2,495
18	Furniture	Racks & Others	Ddn	3	20-Apr-15	3,900	2,943	-	9.05	25.91%	762	2,181
19	Almirah	Almirah	Holi	3	18-May-15	11,400	8,828	-	9.13	25.93%	2,289	6,539
20	Almirah	Almirah		3	16-Jun-15	12,300	9,777	-	9.21	25.95%	2,537	7,240
21	Almirah	Almirah		1	17-Jun-15	3,800	3,023	-	9.21	25.95%	784	2,239
22	Almirah	Almirah		1	23-Jul-15	3,900	3,202	-	9.31	25.96%	831	2,371
23	Furniture	Dining Table		1	17-Aug-15	1,500	1,258	-	9.38	25.97%	327	931
24	Beds & Access	Box Bed		1	18-Aug-15	7,500	6,296	-	9.38	25.97%	1,635	4,661
25	Sundries	Furniture			14-Sep-15	5,000	4,293	-	9.45	25.97%	1,115	3,178
26	Sundries	Sundry			30-Sep-15	5,900	5,132	-	9.50	25.97%	1,333	3,799
27	Sundries	Sundry			10-Nov-15	1,650	1,483	-	9.61	25.92%	384	1,099
28	Almirah	Almirah			27-Nov-15	4,600	4,190	-	9.66	25.96%	1,088	3,102
29	Beds & Access	Bed		1	03-Feb-16	1,550	1,487	-	9.84	25.88%	385	1,102
30	Almirah	Almirah	Holi	1	06-May-16		-	5,000	10.00	25.89%	1,170	3,830
31	Sundries	Cash Safe	Holi	1	24-Jun-16		-	8,100	10.00	25.89%	1,614	6,486
32	Electric Fitting	Wall Fan & Ventilator Fan		2	29-Jun-16		-	5,086	10.00	25.90%	996	4,090
						2,75,834	1,37,590	18,186			40,465	1,15,311
		<b>Total Assets</b>				<b>223,85,997</b>	<b>214,39,565</b>	<b>2,38,926</b>			<b>6,72,957</b>	<b>210,05,534</b>



**Om Energy Generation (P) Limited**  
**Summary of SBI, Term Loan**

Srl.	Particulars	Opening	During the Year	Closing
	Disbursement -- direct	315,68,338	554,25,346	869,93,684
	Disbursement -- to Company	1448,68,659	632,97,147	2081,65,806
<b>A)</b>	<b>Sub-Total</b>	<b>1764,36,997</b>	<b>1187,22,493</b>	<b>2951,59,490</b>
	Interest	110,01,057	293,21,528	403,22,585
	Less: Serviced	65,00,000	256,22,350	321,22,350
	Less: Adjusted against subsidy	-	40,29,995	40,29,995
<b>B)</b>	<b>Unserviced Interest</b>	<b>45,01,057</b>	<b>(3,30,817)</b>	<b>41,70,240</b>
	Commitment charges	25,04,389	24,43,563	49,47,952
	Less: Reversed	-	-	-
	Less: Serviced	-	-	-
<b>C)</b>	<b>Unserviced Charges</b>	<b>25,04,389</b>	<b>24,43,563</b>	<b>49,47,952</b>
	Less: Instalment of Capital Intensive Subsidy adjusted against Principal	-	209,70,005	209,70,005
<b>D)</b>	<b>Net Principal Amount O/S</b>	<b>1764,36,997</b>	<b>977,52,488</b>	<b>2741,89,485</b>
<b>E)</b>	<b>Interest/Charges unserviced</b>	<b>70,05,446</b>	<b>21,12,746</b>	<b>91,18,192</b>
<b>F)</b>	<b>Grand Total (A+B+C)</b>	<b>1834,42,443</b>	<b>998,65,234</b>	<b>2833,07,677</b>

