

AUDITORS REPORT

We have audited the attached Balance Sheet of OM ENERGY GENERATION PRIVATE LIMITED, 167, St. Mary Road, Alwarpet, Chennai – 600018 (Tamilnadu), as at 31st March 2015. 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.

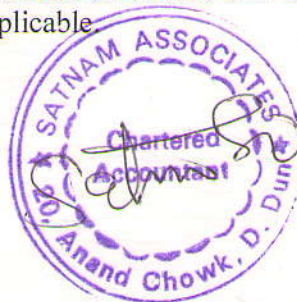
We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Provisions of the Companies (Auditor's Report) Order, 2003, issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Companies Act, 1956, are not applicable in case of the company because

- a) it is a private limited company with a paid-up capital and reserve not more than Fifty Lac rupees; and
- b) does not have loan outstanding exceeding Twenty five Lac rupees from any bank or financial institution; and
- c) does not have a turnover exceeding Five Crore rupees at any point of time during the financial year.

Further to our comments in paragraph (3) above and read together with notes to accounts, we report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of accounts as required by law have been kept by the company, so far as it appears from our examination of those books.
3. In our opinion, the Profit & Loss Account and the Balance Sheet comply with the Accounting Standards referred to in Sec. 211(3C) of the Companies Act, 1956, to the extent applicable.

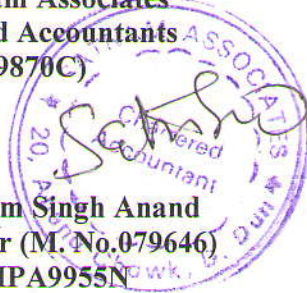


4. According to the information & Explanation given to us and on the basis of written representations received from the Directors as on 31st March 2015 and taken on record by the Board of Directors, we report that none of the director is disqualified from being appointed as director u/s 274(1) (g) of the Companies Act, 1956.
5. In our opinion, and to the best of our information and according to the explanation given to us, the said accounts give the information required by the Companies Act 1956, in the manner so required and give a true and fair view:-

In the case of the Balance Sheet, of the state of affairs of the Company at 31st March, 2015, and

As the Company has decided to capitalise the expenses incurred during the construction period, the profit & loss account is not drawn up.

For Satnam Associates
Chartered Accountants
(FRN: 009870C)



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

Place: Chennai
Date: 09.08.2015

OM ENERGY GENERATION PRIVATE LIMITED

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

NOTES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31st MARCH 2015

NOTE 18: SALIENT ACCOUNTING POLICIES

1) Basis of preparation of Financial Statements:

- i. The financial statements are prepared under the historical cost convention, on accrual basis of accounting, in accordance with the generally accepted accounting standards notified by Companies (Accounting Standards) Rules 2006 and the relevant Provisions of the Companies Act, 2013.
- ii. Capital Work in Progress is stated at cost and revenue expenditure incurred during pre-operative period had been included under the head to be capitalised at the time of commencement of plant.
- iii. Depreciation: The depreciation on fixed assets has been provided on written down value method at the rates prescribed under the Companies Act, 1956 on pro-rata basis. The depreciation on fixed assets under use has been capitalised.
- iv. Accounting for Taxes on Income: Provisions for current tax are made after taking into consideration benefits admissible under the Income Tax Act 1961. There are no deferred taxes assets or liabilities
- v. Preliminary Expenses: Preliminary Expenses are to be amortized over a period of five years after commencement of operations.
- vi. Provisions: Provisions are recognized when the company has a present legal obligation, because of past events, for which it is a probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of obligation.

2) Payment to Statutory Auditors:

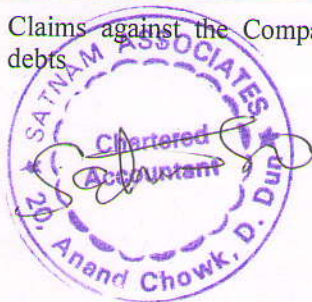
S. No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1.	For Statutory Audit	10,000/-	5,000/-

3) Provision for Taxation:

No provision for taxation is required as the total income for the year is Nil

4) Contingent Liabilities (not provided for):

S. No.	Particulars	Amount (Current Year)	Amount (Previous Year)
1.	Claims against the Company, not acknowledged as debts.	Nil	Nil



5) **Related Party Disclosure:**

As per accounting Standard 18 related party disclosure as prescribed under the companies (Accounting Standards) Rules 2006, The Company's related parties and Transaction are disclosed below:

a) Parties Where Control Exists:

Krishna Hydroprojects (P) Limited
Rohtang Transmission (P) Limited

b) Other Related parties with whom Transaction have taken place during the year.

i. Names of related parties and description of relationship:

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

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	18,00,000	6,00,000	-
2.	Project Management	-	-	12,00,000

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

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

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)**

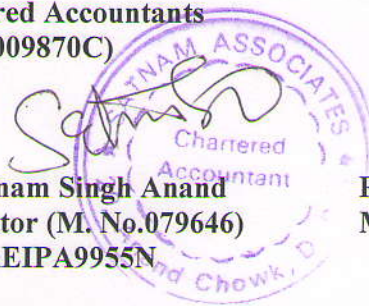
**CA Satnam Singh Anand
Proprietor (M. No.079646)
PAN: AEIPA9955N**

**Place: Chennai
Date: 09.08.2015**

For and on behalf of the Board of Directors

**Ravi Gupta
Managing Director**

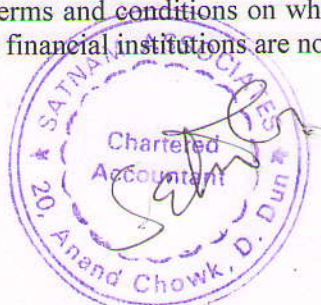
**Dalip Dua
Director**



ANNEXURE TO THE AUDITOR'S REPORT

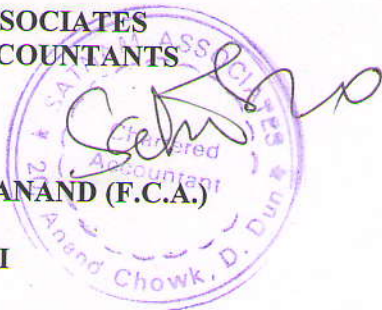
Annexure referred to in paragraph 1 of our report

- (1) (a) The Company maintained proper records showing full particulars including quantitative details and situation of fixed assets.
(b) Some of the fixed assets were physically verified during the year by the management in accordance with a program of verification, which in our opinion provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on such verification.
- (2) As per information & explanations give to us, there are no stocks of manufactured goods, raw materials & component stores & spares.
- (3) According to the information and explanations given to us, the Company has not granted or taken any loans, secured or unsecured to/from companies, firms or other parties covered in the register maintain under Section. 301 of the Companies Act, 1956.
- (4) In our Opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business for the purchase of inventory and fixed assets and for the provide services and we have not observed any continuing failure to correct major weaknesses in such internal controls.
- (5) (a) According to the information and explanations given to us, we are of the opinion that the transactions that need to be entered into the register maintained under Section 301 of the Companies Act, 1956 have been so entered.
(b) In our opinion and according to the information and explanations given to us, the transactions made in pursuance of contracts or arrangements entered in the register maintained under Section 301 of the Companies Act, 1956 have been made at prices which are reasonable having regard to prevailing market prices at the relevant time.
- (6) In our opinion the internal audit functions carried out during the year by a firm of Chartered Accountants appointed by the management have been commensurate with the size of the Company and the nature of its business.
- (7) (a) According to the information and explanations given to us, the Company has been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-Tax, Sales-Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess and any other material statutory dues with the appropriate authorities during the year.
(b) According to the information and explanations given to us, no undisputed amounts payable in respect of Income-Tax, Sales-Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Cess were in arrears, as at 31st March, 2015 for a period of more than six months from the date they became payable.
(c) According to the information and explanation given to us, there are no dues of Sales Tax, Income Tax, Customs Duty, Wealth Tax, Excise Duty and Cess, which have not been deposited on account of any dispute.
- (8) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of dues to financial institutions or banks.
- (9) In our opinion, the terms and conditions on which the company has given guarantees for loans taken by others from banks or financial institutions are not prejudicial to the interest of the Company.



- (10) To the best of our knowledge and belief and according to the information and explanations given to us, the term loans availed by the Company were prima facie, applied by the Company for the purpose for which they were raised.
- (11) According to the information and explanation given to us and on and overall examinations of the Balance Sheet of the Company, no funds raised on short-term basis have been used for long-term investment. No long-term funds have been used to finance short-term assets except permanent working capital.
- (12) According to the information and explanations given to us, no fraud on or by the company has been noticed or reported during the course of our audit.
- (13) The nature of the Company's business/activities during the year is such that clauses (vi), (x), (xiii), (xiv), (xvii), (xix), (xx) of paragraph 4 of the Companies (Auditor's Report) Order, 2003 are not applicable to the Company.

**FOR SATNAM ASSOCIATES
CHARTERED ACCOUNTANTS**



SATNAM SINGH ANAND (F.C.A.)

DATE: 09.08.2015

PLACE: CHENNAI

Om Energy Generation Private Limited

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

BALANCE SHEET AS AT 31ST MARCH, 2015

Particulars	Note No.	As at 31 March, 2015	As at 31 March, 2014
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	101,600,000	37,100,000
(b) Reserves and Surplus	2	19,409	19,409
		101,619,409	37,119,409
(2) Share Application money pending allotment	3	-	19,009,000
(3) Non-Current Liabilities			
Long-Term Borrowings	4	57,096,244	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities	5	35,000,000	-
(d) Long Term Provisions		-	-
		92,096,244	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	99,900	-
(b) Trade Payables	7	436,326	1,383,199
(c) Other Current Liabilities	8	1,384,779	17,600
		1,921,005	1,400,799
Total Equity & Liabilities		195,636,658	57,529,208
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	9	16,013,563	14,231,108
(ii) Intangible Assets		-	-
(ii) Capital Work in Progress	9	51,326,917	35,951,542
(iv) Intangible Assets Under Development		-	-
(b) Non-current investments	10	99,900	-
(c) Long term loans and advances	11	56,512,294	1,767,097
(d) Other non-current assets	12	1,842,423	1,836,923
		125,795,097	53,786,670
(2) Current Assets			
(a) Cash and Bank Balances	13	43,915,636	765,951
(b) Short-term loans and advances	14	25,925,925	2,976,587
		69,841,562	3,742,538
Salient Accounting Policies	18		
Total Assets		195,636,658	57,529,208

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

(Handwritten signature)

Ravi Gupta

Director

DIN: 00163450

Place: Chennai

Dated: August 9, 2015

Dalip Dua

Director

DIN: 00774414

Om Energy Generation Private Limited

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

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2015

Srl.	Particulars	Note No.	For the year ending 31 March, 2015	For the year ending 31 March, 2014
I	Revenue from operations		-	-
II	Other Income	15	5,500	5,087
III	III. Total Revenue (I +II)		5,500	5,087
IV	<u>Expenses:</u>			
	Project Related Expenses	15	4,169,838	1,640,090
	Employee Benefit Expense	15	4,298,071	1,850,000
	Other Administrative Expenses	15	4,010,396	1,681,928
	Financial Costs	16	2,707,079	1,061,146
	Depreciation and Amortization Expenses	17	93,702	250,847
	Total Expenses (IV)		15,279,086	6,484,011
V	Profit before exceptional and extraordinary items and tax	(III - IV)	(15,273,586)	(6,478,924)
VI	Exceptional Items/ Prior Period Items			-
VII	Profit before extraordinary items and tax (V - VI)		(15,273,586)	(6,478,924)
VIII	Incidental Expenses during construction period for capitalisation		(15,273,586)	(6,478,924)
IX	Profit before tax (VII - VIII)		-	-
X	<u>Tax expense:</u>			
	(1) Current tax			
	(2) Deferred tax			
XI	Profit(Loss) from the period 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.

Ravi Gupta

Director

DIN: 00163450

Place: Chennai

Dated: August 9, 2015

Dalip Dua

Dalip Dua

Director

DIN: 00774414

Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 1 Share Capital

		₹	₹
Srl.	Particulars	Current Year	Previous Year
A	AUTHORIZED CAPITAL 15000000 Equity Shares of Rs. 10/- each	15,00,00,000	5,00,00,000
		15,00,00,000	5,00,00,000
B	i) ISSUED CAPITAL 10160000 Equity Shares of Rs. 10/- each	10,16,00,000	3,71,00,000
	ii) Subscribed and Fully Paid 10160000 Equity Shares of Rs. 10/- each	10,16,00,000	3,71,00,000
	iii) Subscribed but not fully paid	-	-
	Total in ₹	10,16,00,000	3,71,00,000

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

		Current Year	Previous Year
Srl.	Particulars		
	No. of Share outstanding at the beginning (A)	37,10,000	10,000
	ADD: No. of Share issued during year (B)	64,50,000	37,00,000
	Less: No. of Share bought back during the year (C)	-	-
	No. of Share out standing at the end (D)=(A+B-C)	1,01,60,000	37,10,000
	Total in ₹	1,01,60,000	37,10,000

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

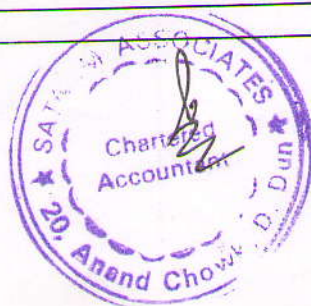
There is no additional rights or restrictions attaching to any class of share including restriction on the distribution of dividend and repayment of capital. Hence all class of share are pari passu to each other

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

		Current Year Holding %	Previous Year Holding %
Srl.	Name of Shareholders		
1	Ravi Gupta	34%	0%
2	Vandana Gupta	16%	0%
3	OPG Holdings India (P) Limited	38%	20%
4	Others	12%	80%
	Total in %	100%	100%



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

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	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)	-	-
	Total in ₹	19,409	19,409

Note : 3 Share Application money received pending for allotments

Srl.	Particulars	Current Year	Previous Year
	Equity Share*	-	1,90,09,000
Shares proposed to be allotte at Premium of Rs.....		
	with in		
	Preference Share	-	-
	Total in ₹	-	1,90,09,000

Note : 4 Long Term Borrowings

Srl.	Particulars	Current Year	Previous Year
1	Term Loan		
	- From Bank	5,70,96,244	-
	- From Other Parties (Unsecured)	-	-
2	Loans & Advances From Related Parties (Unsecured)	-	-
	Total in ₹	5,70,96,244	-

Additional Information

Term loan from Bank includes Rs. 570.96 Lac (previous year Rs. Nil) 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. 3835.0.0 Lac (previous year Rs. Nil). The loan carries interest of 13.25 % and is repayable in 120 monthly installments commencing from Dec, 17. 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.

Note : 5 Other Long Term Liabilities

Srl.	Particulars	Current Year	Previous Year
1	Trade Payables	-	-
2	Others	3,50,00,000	-
	Total in ₹	3,50,00,000	-



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 6 Short Term Borrowings

Srl.	Particulars	Current Year	Previous Year
1	<u>Loan Repayable on Demand</u>		
	- From Bank	-	-
	- From Other Parties	-	-
2	Loans & Advances From Related Parties	-	-
3	Deposits	-	-
4	<u>Others</u>	99,900	-
	Unpaid consideration against purchase of Shares		
	Total in ₹	99,900	-

Note : 7 Trade Payables

Srl.	Particulars	Current Year	Previous Year
1	For Materiel/Supplies	2,757	-
2	For Services	4,33,569	13,83,199
	Total in ₹	4,36,326	13,83,199

Note : 8 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	-	-
1	Others		
	a) Outstanding Cheques	-	-
	b) Statutory Dues	12,66,644	12,600
	c) Employees	1,08,135	-
	c) Provisions for Expenses	10,000	5,000
	Total in ₹	13,84,779	17,600



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 9 Fixed Asset

Sri.	Particulars	Rate	Gross Block			Depreciation			Net Block			
			Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV as on 31.03.2015	WDV as on 31.03.2014
1	Tangible Assets											
A	Land & Buildings	0%										
	Free Hold Land	(A)	1,40,37,115	17,71,938	-	1,58,09,053	-	-	-	-	-	1,40,37,115
	Sub Total		1,40,37,115	17,71,938	-	1,58,09,053	-	-	-	-	-	1,40,37,115
B	Office Equipments	45.07%										
	Office Equipments	(B)	2,67,875	34,000	-	3,01,875	60,793	60,793	2,14,910	86,965	86,965	1,13,758
	Sub Total		2,67,875	34,000	-	3,01,875	60,793	60,793	2,14,910	86,965	86,965	1,13,758
C	Computer Hardware	63.17%										
	Computer Hardware	(C)	93,475	-	-	93,475	8,117	8,117	88,725	4,750	4,750	12,867
	Sub Total		93,475	-	-	93,475	8,117	8,117	88,725	4,750	4,750	12,867
D	Furniture & Fixture	25.89%										
	Furniture	(D)	1,35,445	70,219	-	2,05,664	24,792	24,792	92,869	1,12,795	1,12,795	67,368
	Sub Total		1,35,445	70,219	-	2,05,664	24,792	24,792	92,869	1,12,795	1,12,795	67,368
	Total (1) (A+B+C+D+E)		1,45,33,910	18,76,157	-	1,64,10,067	93,702	93,702	3,96,504	1,60,13,563	1,60,13,563	1,42,31,108
2	Intangible Assets											
	Total (2)		-	-	-	-	-	-	-	-	-	-
3	Capital Work in Progress											
	Construction under Progress		1,24,840	1,01,788	-	2,26,628	-	-	-	2,26,628	-	1,24,840
	Exps pending capitalisation		3,58,26,702	1,52,73,586	-	5,11,00,289	-	-	-	5,11,00,289	-	3,58,26,702
	Total (3)		3,59,51,542	1,53,75,374	-	5,13,26,917	-	-	-	5,13,26,917	-	3,59,51,542
4	Intangible Assets Under Development											
	Total (4)		-	-	-	-	-	-	-	-	-	-
	Grand Total (1+2+3+4)		5,04,85,452	1,72,51,531	-	6,77,36,984	93,702	93,702	3,96,504	6,73,40,480	6,73,40,480	5,01,82,650
	Previous Year		4,38,66,297	73,19,155	7,00,000	5,04,85,452	1,33,574	(1,17,273)	3,02,802	5,01,82,650	5,01,82,650	4,38,14,342



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 10 Non Current Investments*

		₹	₹
Srl.	Particulars	Current Year	Previous Year
A	Trade Investments		
B	Other Investments		
1	Investment in Property	-	-
2	Investment in Equity Instrument	99,900	-
3	Investment in Preference shares	-	-
4	Investment in Government or Trust Securities	-	-
5	Investment in Debentures & Bonds	-	-
6	Investment in Mutual Fund	-	-
7	Investment in Partnership Firm	-	-
8	Other	-	-
	Total in ₹	99,900	-

* Other Disclosers- Reffer Annexure-1

Note : 11 Long Term Loans and Advances

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	Capital Assets		
	a) Secured, Considered Good :	-	-
	b) Unsecured, Considered Good :	5,56,97,294	10,17,097
	c) Doubtful	-	-
2	Security Deposit		
	a) Secured, Considered Good :	8,15,000	7,50,000
	b) Unsecured, Considered Good :	-	-
	c) Doubtful	-	-
	Total in ₹	5,65,12,294	17,67,097

Note : 12 Other Non Current Assets

Srl.	Particulars	Current Year	Previous Year
1	Others	18,42,423	18,36,923
	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)	18,587	13,087
	d) Prepaid Expenses	-	-
	Total in ₹	18,42,423	18,36,923



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 13 Cash & Bank Balances

Srl.	Particulars	Current Year	Previous Year
A)	Cash & Cash Equivalents		
1	Cash in hand	2,30,816	24,843
2	Balances with Banks (Current Accounts)	4,36,84,820	7,41,108
3	Balances with Banks (Deposits with maturity of less than 3 months)	-	-
4	Cheques/Drafts in hand	-	-
	Sub Total (A)	4,39,15,636	7,65,951
B)	Imprest	-	-
C)	Fixed Deposits with banks maturing before 12 months	-	-
	Total in ₹	4,39,15,636	7,65,951

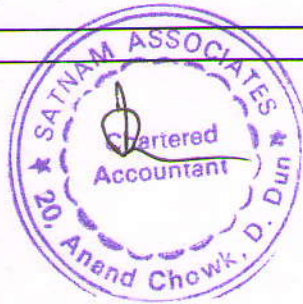
Note : 14 Short Terms Loans and Advances

Srl.	Particulars	Current Year	Previous Year
1	Loans & Advances to related parties		
a)	Secured, Considered Good :		
b)	Unsecured, Considered Good :	1,74,79,123	51,919
2	Others		
	<i>Advance Recoverable in cash or in kind or for value to be considered good</i>		
a)	Advance Income Tax/Refund Due	-	-
b)	Balance With Revenue Authorities (Indirect Taxes)	-	-
c)	Advance to suppliers/Service Providers	84,46,802	29,24,668
	Total in ₹	2,59,25,925	29,76,587

Disclosers of Non- Current Investments
Investment in Equity instruments

Annexure -1

Srl.	Name Of Company	Current Period ₹	Previous Period ₹
1	Bee Electric (P) Limited, Subsidiary Company	99,900	-
	Total in ₹	99,900	-



Om Energy Generation Private Limited

Notes Forming Integral Part of the Balance Sheet as at the end of 31st March, 2015

Note : 15 Other Administrative Expenses

		₹	₹
Srl.	Particulars	Current Period	Previous Period
A)	<u>Project related Expenses</u>		
1	Project Development Expenses - Sanctions & Approvals	7,14,400	16,40,090
2	Survey & Technical Consultancy Charges	34,55,438	-
		41,69,838	16,40,090
B)	<u>Administrative & Other Expenses to be capitalised</u>		
1	Salaries, Allowances & Other Employee Benefits	24,98,071	1,50,000
2	Rent	3,34,300	1,14,400
3	Printing & Stationery	37,376	37,738
4	Telephone & Internet Expenses	1,82,505	36,999
5	Travelling Expenses (incl. Foreign Travel)	17,91,623	8,18,002
6	Professional Fee/Consultancy Charges	68,109	-
7	Accounting & Internal Audit Charges	2,52,000	2,52,000
8	Auditors' Remuneration - Statutory Auditors	10,000	5,000
9	Legal & Licence Fee	7,73,829	21,500
10	Advertisement & Business Promotion Expenses	-	1,41,825
11	Seminar, Conference & Membership Fee	34,365	6,000
12	Other Administrative Expenses	5,09,754	2,46,818
13	Directors' Remuneration	18,00,000	17,00,000
14	Expenses disallowable under Income-tax Act	16,535	1,646
		83,08,467	35,31,928
C)	<u>Less: Income set off against expenditure</u>		
1	Interest on Fixed Deposit held as security deposit	5,500	5,087
		5,500	5,087
	Total in ₹	1,24,72,805	51,66,931

Note : 16 Financial Cost

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	Interest Expenditure	21,892	
2	Other Borrowing Cost		
3	Applicable net Gain/Loss on Foreign Currency Transactions		
4	Financial Closure Expenses	26,85,187	10,61,146
	Total in ₹	27,07,079	10,61,146

Note : 17 Depreciation & Amortized Cost

		₹	₹
Srl.	Particulars	Current Year	Previous Year
1	Depreciation	93,702	2,50,847
2	Preliminary Expenses W/O		
	Total in ₹	93,702	2,50,847



Om Energy Generation Private Limited
GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2015

GROUP OF NOTE 1: Share Capital

Srl.	Name of Share holders	₹	₹
		Current Period	Previous Period
1	Ravi Gupta	3,40,00,000	50,000
2	Varidana Gupta	1,66,00,000	50,000
3	Gita Renewable Energy Limited	-	1,10,00,000
4	Gita Energy Generation (P) Limited	-	1,85,00,000
5	OPG Holdings India (P) Limited	3,90,00,000	75,00,000
6	Sonal Vyapar Limited	25,00,000	-
7	A. Power Himalayas Limited	25,00,000	-
8	Dalip Dua	20,00,000	-
9	Hemant Kumar Mehendiratta	40,00,000	-
10	Veea Fiscal Services Private Limited	10,00,000	-
Total in ₹		10,16,00,000	3,71,00,000

GROUP OF NOTE 3: Share Application Money Received Pending for Allotment

Srl.	Particulars	Current Period	Previous Period
1	Gita Energy Generation Private Limited	-	99,30,000
2	OPG Holdings India (P) Limited	-	30,79,000
4	Veea Fiscal Services Private Limited	-	10,00,000
5	Vandana Gupta	-	50,00,000
Total in ₹		-	1,90,09,000

GROUP OF NOTE 4: Long Term borrowings

GR-4.1 LT Borrowings From Bank

Srl.	Particulars	Current Period	Previous Period
1	SBI, Chennai - TL A/c no. 0034840654466	5,70,96,244	-
Total in ₹		5,70,96,244	-

GROUP OF NOTE 5: Other Long Term Liabilities

GR-5.2 LT- Other Liability

Srl.	Particulars	Current Period	Previous Period
1	P & R Infraprojects - Deposit against PBG	3,50,00,000	-
Total in ₹		3,50,00,000	-



Om Energy Generation Private Limited

GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2015

GROUP OF NOTE-6: Short Term Borrowings

GR-6.4 ST- Other Loan and advances

Srl.	Particulars	Current Period	Previous Period
1	Swiss Park Vanijya (P) Limited	99,900	-
Total in ₹		99,900	-

GROUP OF NOTE-7: Trade Payables

Srl.	Particulars	Current Period	Previous Period
A)	For Materials/ Suppliers		
1	Kumar Stores, Dehradun	2,757	
	Sub-Total (A)	2,757	-
B)	For Services		
1	Bharat Sanchar Nigam Ltd. - Telephone Exp. Payable	3,498	
2	CA Arun Kumar	1,17,200	94,200
3	CRISIL Limited	1,01,124	
4	Garg Tour & Travels, Dehradun	24,514	
5	Hanuman Singh Yadav, Delhi	44,429	
6	M. S. Printers & Creators, Dehradun	2,193	
7	Ravi Ranjan Pathak C/A	420	
8	Rawat Associates, Dehradun	22,034	
9	Sanjay Kumar (Rent - Wireless Tower)	800	
10	Skynet Broadbank - Internet Exp. Payable	1,600	
11	Venkateshwarlu C/A	2,100	
12	Payable against ICICI Credit Card	97,936	
13	Provision for Expenses	15,721	
14	Others		12,88,999
	Sub-Total (B)	4,33,569	13,83,199
Total in ₹		4,36,326	13,83,199

GROUP OF NOTE-8: Other Current Liabilities

GR-8.1 ST- Others

Srl.	Particulars	₹ Current Period	₹ Previous Period
A)	Outstanding Cheques	-	-
B)	Statutory Dues	12,66,644	12,600
1	TDS Payable	12,60,652	12,600
2	EPF Payable	5,992	-
C)	Staff Salaries Payable	1,08,135	-
D)	Provision for Expenses	10,000	5,000
	Auditor's Remuneration Payable	10,000	5,000
Total in ₹		13,84,779	17,600



Om Energy Generation Private Limited

GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2015

GROUP OF NOTE-10: Non-current Investments

GR-10.B2 LT- Investment in Equity instruments

Srl.	Particulars	Current Period	Previous Period
1	Equity shares in Bee Electric (P) Limited	99,900	-
Total in ₹		99,900	-

GROUP OF NOTE-11: Long Term Loans and Advances

GR-11.1 LT Capital Assets

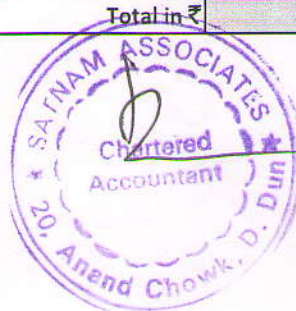
Srl.	Particulars	Current Period	Previous Period
1	Flovel Energy (P) Limited	94,69,954	10,00,000
2	Kamal Kumar, Transport Operator	15,15,000	
3	P & R Infra Projects Limited	3,75,17,480	
4	Rohtang Transmission (P) Limited, Dehradun	71,94,860	
5	Others	-	17,097
Total in ₹		5,56,97,294	10,17,097

GR-11.2 LT Security Deposits

Srl.	Particulars	Current Period	Previous Period
1	Security Deposit for Sales-tax (Fixed Deposit)	50,000	50,000
2	Security Deposit - Directorate of Energy, Shimla	7,00,000	7,00,000
3	Security Deposit for lease of Chamba Office	65,000	-
Total in ₹		8,15,000	7,50,000

GR-12 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)	18,587	13,087
D)	Prepaid Expenses	-	-
Total in ₹		18,42,423	18,36,923



Om Energy Generation Private Limited
GROUPING OF NOTES ATTACHED TO BALANCE SHEET AS AT 31ST MARCH, 2015

GROUP OF NOTE-13: Cash & Bank Balances

Srl.	Particulars	Current Period	Previous Period
A)	Cash & Cash Equivalents		
a)	Cash in hand		
1	Cash in hand - Chennai	9,843	24,843
2	Cash in hand - Dehradun	2,20,973	-
	Sub Total (1)	2,30,816	24,843
b)	Balances with Banks in Current Accounts		
1	Punjab National Bank, Chamba - CA 1362002100001844	9,945	-
2	Punjab National Bank, Chennai - CA 0343002100536650	7,536	14,282
3	State Bank of India, Chennai - CA 33615460230	1,09,451	7,26,826
4	State Bank of India, Dehradun - CA 33832368746	4,35,57,888	
	Sub Total (2)	4,36,84,820	7,41,108
	Total in ₹	4,39,15,636	7,65,951

GROUP OF NOTE-14: Short Term Loans and Advances

GR-14.1 ST Loan And Advances to Related Parties

Srl.	Particulars	Current Period	Previous Period
1	Dalip Dua - C/A	1,75,000	
2	Gita Renewable Energy (P) Limited, Chennai	51,919	51,919
3	Krishna Hydro Projects (P) Limited, Dehradun	11,14,807	
4	Rohtang Transmission (P) Limited, Dehradun	36,43,897	
5	Sonal Vyapar Limited	1,00,00,000	
6	Soniya Dua C/A	9,93,500	
7	Shree Rukmani	15,00,000	
	Total in ₹	1,74,79,123	51,919

GR-14.2C Advance to suppliers/Service Providers

Srl.	Particulars	Current Period	Previous Period
1	Anju Industries	27,50,000	27,50,000
2	Flovel Energy (P) Limited	10,70,314	
3	P & R Infra Projects Limited	7,50,350	
4	Satlink Solutions, New Delhi (Adv for V-Sat)	69,680	69,680
5	Synergics Hydro India (P) Limited, New Delhi	1,50,563	
6	Advances against Salaries	-	
7	Advances against Expenses	20,15,675	
8	Prepaid Insurance Premium	16,40,220	
10	Others		1,04,988
	Total in ₹	84,46,802	29,24,668

