

505, Fifth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300 Email: info@aycompany.co.in

INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION (As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Greenhitech Ventures Limited
Dear Sir.

We have examined the attached Restated Audited Financial Information of Greenhitech Ventures Limited (hereinafter referred as "the Company" which was incorporated pursuant to conversion of "Greentech Hydrocarbons" (erstwhile Partnership Firm) comprising the Restated Audited Statement of Assets and Liabilities as at January 31, 2024, May 13, 2023, March 31, 2023, March 31, 2022 & March 31, 2021, the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for stub period ended on January 31, 2024, May 13, 2023 and for the financial year ended March 31, 2023, March 31, 2022 & March 31, 2021, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on March 25, 2024 for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");;
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Kanpur in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the stub period ended on on January 31, 2024, May 13, 2023 and for the financial year ended March 31, 2023, March 31, 2022 & March 31, 2021 on the basis of preparation stated in ANNEXURE – IV to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated September 30, 2023. in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and ,
- d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

- a) Audited financial statements of company as at and for the period ended stub period ended on January 31, 2024prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India.
- b) Audited Financial Statement for the stub period ended on May 13, 2023 & for financial year ended March 31, 2023, March 31, 2022 & March 31, 2021 prepared in accordance with the Accounting Principles generally accepted in India



505, Fifth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300 Email: info@aycompany.co.in

by making adjustments for Indian GAAP as applicable to corporates to the audited financial statements for the stub period ended on May 13, 2023 & Financials year ended March 31, 2023, 2022 & 2021 which was prepared as per Indian GAAP as applicable to non-corporates and which have been approved by the board of directors.

For the purpose of our examination, we have relied on:

- a) Auditors' Report issued by the statutory Auditor i.e. M/s Goel Vinay & Associates (the "statutory Auditors") dated January 31, 2024, August 18, 2023, July 19, 2023, September 28, 2022 & December 09, 2021 for the Stub Period ended on January 31, 2024 & May 13, 2023 & Financial year ended 31st March 2023, 31st March 2022 & 31st March 2021 respectively.
- b) The audit were conducted by the Company's statutory auditor, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement") examined by them for the said years.
- c) We have audited the special purpose financial information of the Company for the stub period ended on January 31, 2024, May 13, 2023 & financial year ended March 31, 2023 prepared by the Company in accordance with the AS for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the "Peer Review Board" of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report dated March 25, 2024 on these special-purpose financial information to the Board of Directors who have approved these in their meeting held on March 25, 2024.

The modification in restated financials were carried out based on the modified reports, if any, issued by statutory auditor which is giving rise to modifications on the financial statements as at and for the years ended January 31, 2024, May 13, 2023, March 31, 2023, March 31, 2022 and March 31, 2021. There is no qualification of statutory auditor for the Financial Statement of July 31, 2023, May 13, 2023, March 31, 2023, March 31, 2023 and March 31, 2021.

The audit reports on the financial statements were modified and included following matter(s) giving rise to modifications on the financial statements as at and for the period ended on January 31, 2024, May 13, 2023, March 31, 2023, March 31, 2022 and March 31, 2021.:-

- a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments;
- c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;
- d) There were no qualifications in the Audit Reports issued by M/s Goel Vinay & Associates for the stub Period Ended on January 31, 2024 and May 13, 2023 & Financial Year Ended March 31, 2023, 2022 and 2021 which would require adjustments in this Restated Financial Statements of the Company;
- e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE IV to this report;
- f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,
- g) There was no change in accounting policies, which needs to be adjusted in the Restated Financial Information or Restated Summary Financial Statement;



505, Fifth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300 Email: info@aycompany.co.in

- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement
- i) The Company has not made provision for gratuity, leave encashment and other retirement benefits as prescribed by Accounting Standard 15 on "Employee Benefits" issued by the Institute of Chartered Accountants of India.
- i) The Company has not paid any dividend since its incorporation.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

- a) The "Restated Statement of Assets and Liabilities" as set out in ANNEXURE I to this report, of the Company as at Stub Period Ended on January 31, 2024 & May 13, 2023 & Financial Year Ended March 31, 2023, 2022 and 2021 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE IV to this Report.
- b) The "Restated Statement of Profit and Loss" as set out in ANNEXURE II to this report, of the Company for Stub Period Ended on January 31, 2024 & May 13, 2023 & Financial Year Ended March 31, 2023, 2022 and 2021 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE IV to this Report.
- c) The "Restated Statement of Cash Flow" as set out in ANNEXURE III to this report, of the Company Stub Period Ended on January 31, 2024 & May 13, 2023 & Financial Year Ended March 31, 2023, 2022 and 2021 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE IV to this Report.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the Stub Period Ended on January 31, 2024 & May 13, 2023 & Financial Year Ended March 31, 2023, 2022 and 2021 proposed to be included in the Draft Prospectus ("Offer Document") for the proposed IPO.

Restated Statement of Share Capital, Reserves And Surplus	Annexure – I.1 & Annexure – I.2
Restated Statement of Long Term Borrowing	Annexure – I.3
Restated Statement of Deferred Tax (Assets) / Liabilities	Annexure – I.4
Restated Statement of Short Term Borrowing	Annexure – I.5
Restated Statement of Trade Payables	Annexure – I.6
Restated Statement of Other Current Liabilities And Short Term Provisions	Annexure – I.7 & Annexure – I.8
Restated Statement of Fixed Assets	Annexure – I.9
Restated Statement of Inventories	Annexure – I.10
Restated Statement of Trade Receivables	Annexure – I.11
Restated Statement of Cash & Cash Equivalents	Annexure – I.12
Restated Statement of Short Term Loans & Advances	Annexure – I.13
Restated Statement of Other Current Assets	Annexure – I.14
Restated Statement of Revenue from Operations	Annexure – II.1
Restated Statement of Other Income	Annexure – II.2
Restated Statement of Cost of Material Consumed	Annexure – II.3
Restated Statement of Employee Benefit Expenses	Annexure - II.4



505, Fifth Floor, ARG Corporate Park Gopal Bari, Ajmer Road, Jaipur (Raj.) TEL NO. - +91-9649687300

Email: info@aycompany.co.in

Restated Statement of Finance Cost	Annexure - II.5
Restated Statement of Depreciation & Amortisation	Annexure - II.6
Restated Statement of Other Expenses	Annexure - II.7
Restated Statement of Deferred Tax Asset / Liabilities	Annexure - II.8
Material Adjustment to the Restated Financial	Annexure – V
Restated Statement of Tax shelter	Annexure – VI
Restated Statement of Capitalization	Annexure – VII
Restated Statement of Contingent Liabilities	Annexure – VIII
Restated Statement of Accounting Ratios	Annexure – IX
Restated statement of related party transaction	Annexure – X

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – IV are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, M/s. A Y & Company, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India ("ICAI") and hold a valid peer review certificate issued by the "Peer Review Board" of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – I to X of this report read with the respective Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s A Y & CO. Chartered Accountants

Firm Registration Number: - 020829C

Peer Review No. -013225

CA Arpit Gupta (Partner)

Membership No.421544

UDIN - 24421544BKFPIX2989

Date: 27.03.2024 Place: Varansi

Greenbliech Ventures Limited (FORMERLY Greentech Hydrocarbons)

ANNEXURE - 1: RESTATED STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	1	A STATE OF THE STA		Partner	(Rs. in Lak		
31.110	rationals	Note No.	As At 31st January 2024	As at May 13	A	at 31st Ma	rch	
A.	Pauls and LLAWA	T. Harris	Nim - 196	2023	2023	2022	2021	
î	Equity and Liabilities						2021	
	Shareholders' Funds							
_	Share Capital	1.1	344.00	415.31	315.45	322.45	140.0	
	Reserves & Surplus	1.2	112.64		515.15	322,43	140.9	
	Share application money pending allotment		1.7					
	Non-Current Liabilities							
	Long-Term Borrowings	1.3	53.07	176.06	100.00			
	Other Non-Current Liabilities		33.07	170.06	175.56	83.51	32.8	
	Deferred Tax Liabilities	1.4	-					
	Current Liabilities			-				
	Short Term Borrowings	1.5	378.64	170.60	101.01			
	Trade Payables	1.6	370.04	170.60	171.51	66.64	81.7	
	- Micro and Small Enterprises	1.0						
	-Other Than Micro and Small Enterprises	1.6	1,708.29	1 750 40	-	-	0.0	
	Other Current Liabilities	1.7	69.61	1,750.40	1,867.94	1,978.88	1814.8	
	Short Term Provisions	1.8	11.52	116.49	135.89	643.04	290.8	
10/21/07	Total	42.55	2.677.75	2.61	41.70	94.27	17.25	
B.	Assets		2,011.15	2,631,48	2,708.05	3,188.77	2,378.58	
1	Non-Current Assets							
	Property, Plant & Equipments							
	Tangible Assets	1.9	16.39	21.95	22.40	22.00		
	Intangible Assets	4.7	10.39	21.95	22.68	30.88	34.47	
	Capital Work In Progress							
	Non-Current Investments					-		
1	Deferred Tax Assets	1.4	3.20	3.89	3.65			
1	Long Term Loans & Advances		320	3.07	3.03	2.35	1.32	
	Other Non Current Assets		0.00	0.00	0.00	-	-	
		- 1	0.00	0.00	0.00			
2 (Current Assets							
i	Investments							
1	nventories	1.10	605.01	737.07	770.77	022.20		
	Trade Receivables	1.11	1,827,98	1749.56	1777.50	922.30	- 686.54	
	Cash and Cash Equivalents	1.12	4.37	6.74	6.78	2,102.80	1,490.07	
	Short-Term Loans and Advances	I.13	187.98	100.18	86.56	0.57	4.11	
	Other Current Assets	I.14	32.83	12.08	40.11	116.92	102.88	
	Total	-	2677.75	2631.48	2708.06	3188.77	59.20 2378.58	

Note: The above statements should be read with the significant accounting policies and notes to restated summary, profits and losses and cash flows appearing in Annexure IV, II, III.

As per our report of even date

For A Y & Company

Firm Registration No. 020829C

Chartered Accountants

Membership No. 421544 UDIN: 24421544BKFPIX2989

Place: Varanasi Date: 27.03.2024 For and on behalf of the Board of Directors

GREENHITECH VENTURES LIMITED

Mr. Naved Iqual
(Chairman & Managing Director

DIN: 06685505

IRECTOR M

Mr. Mohammad Nadeem

(Chief Financial Officer)

Mr. Mohammad Nadeem (Whole Time Director) DIN: 07899032 DIRECT

GREENHITECH VENTURES LIMITED

Sneha Jain

F-5

Company Secretary

DIRECTOR

Greenhitech Ventures Limited (FORMERLY Greentech Hydracarbons)

ANNEXURE - IL: RESTATED STATEMENT OF PROFIT AND LOSS

(Rs. In Lakhs)

		Note No.	from Little May	Partnership					
Sr. No Particulars	Particulars			For the Period from 01 April 2023 to 13th	For The Year Ended 31st March				
		January 2024	May 2023	2023	2022	2025			
Α.	Revenue:								
	Revenue from Operations	11.1	335.67	139 12	2504.35	6611.58	4006.9		
	Other income	11.2				-	0.71		
	Total revenue		335.67	139.12	2504.35	6611.58	4007.6		
B.	Expenses:								
	Cost of Material Consumed	11.3	190.87	50.62	2,032.27	5,870,03	3.681.09		
	Purchase of Stock in Trade		0.00	0.00	0.00	0.00	0.0		
	Changes in Inventories of Finished Goods				-	•	*		
	Employees Benefit Expenses	11.4	38.03	7.50	76.10	86.20	73.8		
	Finance costs	11.5	25.08	5.92	44.65	16.72	13.99		
	Depreciation and Amortization	11.6	5.56	0.95	13.52	11.86	11.30		
	Other expenses	11.7	28.27	66.71	240.18	398.40	187.1		
	Total Expenses		287.82	131.69	2406.72	6383.21	3967_3		
	Profit/(Loss) before exceptional items and tax		47.85	7.43	97.63	228.37	40.3		
	Exceptional Items		-		-	8			
	Profit before tax		47.85	7.43	97.63	228.37	40.3		
	Tax expense:								
	Current tax		11.52	2.61	41.70	94.27	17.25		
	Deferred Tax	11.8	0.69	(0.24)	(1.30)	(1.03)	(1.32		
	Profit/(Loss) for the period/ year		35.64	5.05	57.23	135.14	24.39		
	Earning per equity share in Rs.:								
	(1) Basic		1.06	6.32	71.53	168.93	30.48		
	(2) Diluted		1.06	6.32	71.53	168.93	30.48		

As per our report of even date

For A Y & Company

Firm Registration No. 020829C

Chartered Accounts

Partner
Membership No. 421544
UDIN: 24421544BKFPIX2989

Place : Varanasi Date : 27.03.2024 GREENHITECH VENTERES LIMITED

Mr. Naved Iqual (Chairman & Managing Mirector) DIN: 06685505

Sneha Jain Company Secretary Mr. Mohammad Nadeem (Chief Financial Officer)

(Whole Time Director) DIN: 07899032

Mr. Mohammad Nadeet

DIRECTOR

fraka Join

For and on behalf of the Board of Directors

Greenhitech Ventures Limited (IWRMERLY Greentech Hydrocarbons)

ANNEXURE - HIL: RESTATED STATEMENT OF CASH FLOWS

			Partners	hlp		
Particulars	For the Period from 14th May to	For the Period from Ol April 2023 to 31st July	For The Year Ended 31st March			
	31st January 2024	2023	2023	2022	2021	
A. CASH FLOW FROM OPERATING ACTIVITIES						
Profit (Loss) before tax	47.85	7.43	97.63	228_37	40.3	
Adjustments for:		77.0	77103	22027	40.2	
Depreciation	5.56	0.95	13.52	11.86	11.30	
Interest Expense	24.60	5.69	41.13	13.97	9.0	
Operating profit before working capital changes	78.02	14.07	152.28	254.20	60.69	
Movements in working capital:	(143.90)	(60.90)	(138.05)	(300.11)	(219.29	
(Increase) Decrease in Trade Receivables	(78.42)	27.94	325.30	(612.73)	(1,334.10	
(Increase)/Decrease in Inventories	132.06	33.70	151.53	(235.76)	(654.34	
(Increase)/Decrease in Other Current Assets/ Non Current Assets	(20.75)	28.03	(27.15)	46.24	(59.20	
(Increase) Decrease in Short Term Loans & Advances	(87.79)	(13.62)	30.36	(14.04)	(60.56	
Increase/(Decrease) in Trade Payables	(42.11)	(117.55)	(110.93)	163,99	1.641.54	
Increase/(Decrease) in Other Current Liabilities	(46.88)	(19.39)	(507.15)	352.18	247.36	
Cash generated from operations	(65.89)	(46.83)	14.23	(45.91)	(158.60	
Income tax paid during the year /period	2.61	41.70	94.27	17.25	(100.00	
Net cash from operating activities (A)	(68.50)	(88.53)	(80.04)	(63.17)	(158.60	
B. CASH FLOW FROM INVESTING ACTIVITIES		``				
turchase of Fixed Assets		(0.22)	(5.31)	(8.28)	(25.14)	
Net cash from investing activities (B)	-	(0.22)	(5.31)	(8.28)	(25.14)	
C. CASH FLOW FROM FINANCING ACTIVITIES						
iterest paid on borrowings	(24.60)	(5,69)	(41.13)	(13.97)	(9.07)	
rocceds/(Repayment) of Borrowings	85.04	(0.40)	196.92	35.55	106.33	
roceeds from Share Capital & Securities Premium	421.00	(0.10)	170.72	33.33	100.33	
roceeds/Repayment of Share Capital/Partners Capital	(415.31)	94.80	(64.22)	46.31	58.40	
iet cash from financing activities (C)	66.12	88.71	91.57	67.88	155.66	
et increase in cash and cash equivalents (A+B+C)	(2.38)	(0.04)	6.22	(3.56)	(28.08)	
ash and cash equivalents at the beginning of the year	6.74	6.78	0.57	4.11	32.19	
ash and cash equivalents at the end of the year	4.37	6.74	6.78	0.57	4.11	
ash and eash equivalents Comprises of:						
sb in Hand	3.76	6.42	6.27	0.41	3.22	
sh at Bank	0.61	0.32	0.51	0.16	. 0.89	

Note: The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets & liabilities & profits and losses appearing in Annexure IV, I, II.

As per our report of even date

For A Y & Company

Firm Registration No. 020829C

Chartered Accountants

Martner Membership No. 421544

UDIN: 24421544BKFPIX2989

Place: Varanasi Date: 27.03.2024 For and on behalf of the Board of Directors

GREENHITECH VENTURES LIMITED

Mr. Naved Labal (Chalrman & Managing a

DIN: 06685505

Sneha Jain Company Secretary GREENHITECH VENTURES LIMITED

Mr. Mohammad Nadeem (Whole Time Director) DIN: 07899032

DIRECTOR

Mr. Mohammad Nadeem (Chief Financial Officer)

Prehar Join

SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED

A. COMPANY INFORMATION

Our Company was originally formed as a Partnership Firm under the Partnership Act, 1932 ("Partnership Act") in the name and style of "Greentech Hydrocarbons" pursuant to Deed of Partnership dated November 18, 2011. Greentech Hydrocarbons was thereafter converted from Partnership Firm to a Private Limited Company under Part I chapter XXI of the Companies Act, 2013 with the name and style of "Greenhitech Ventures Private Limited" and received a Certificate of Incorporation from the Registrar of Companies, Kanpur dated May 14, 2023. Subsequently our Company was converted into Public Limited Company and name of company was changed from "Greenhitech Ventures Private Limited" to "Greenhitech Ventures Limited" vide fresh certificate of incorporation dated October 10, 2023 issued by the Registrar of Companies, Kanpur. The Corporate Identity Number of our Company is U19201UP2023PLC182123.

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statements are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 and with the relevant provisions of the Companies Act, 2013 and rules made there under.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

4. Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

5. Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition /deletion as the case may be.

6. Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

GREENHITECH VENTURES LIMITED

BIRECTOR .

GREENHITECH "INTUINES LIMITED Mohammad Wadden DIRECTOR.

Scanned with CamScanner

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

7. Inventories

The Inventories are valued at Cost or Net Realizable Value whichever is lower.

8. Revenue Recognition

Revenue from the operations is recognized on generally accepted accounting principal and when it is earned and no significant uncertainty exists as to its ultimate collection and includes taxes, wherever applicable.

The capital gain on sale of investments if any are recognized on completion of transaction. No notional profit/loss are recognized on such investments.

Revenue from sale of product is recognized, net of trade discounts. Sales exclude indirect taxes.

Interest income is recognized on time proportion basis, when it is accrued and due for payment.

9. Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

10. Employee Benefits

Short - term employee benefits are recognized as an expense at the undiscounted amount in the profit & loss account of the year in which the related service is rendered.

Post employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized.

11. Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

12. Foreign Currency Translation

- a) Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year end are restated at closing rate.
- b) Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

13. Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

B. NOTES ON ACCOUNTS

The financial statements including financial information have been prepared after making such regroupings and adjustments, considered appropriate to comply with the same. As result of these regroupings and adjustments, the amount reported in the financial statements/information may not necessarily be same as those appearing in the respective audited financial statements for the relevant years.

2. Segment Reporting

The Company at present is engaged in the Business of Manufacturing & Trading of Biodiesel. In view of above, primary and secondary reporting disclosures for business/ geographical segment as envisaged in AS -17 are not applicable to the Company.

GREENHITECH VENTURES LIMITED

PRECTOR ,

F-9 Mohammed Director.

3. Provisions, Contingent Liabilities and Contingent Assets (AS 29)

Contingent liabilities and commitments (to the extent not provided for). There are no contingent liabilities as on January 31, 2024, May 13, 2023, March 31, 2023, March 31, 2022 March 31, 2021 except as mentioned in Annexure-VIII, for any of the years/ stub period covered by the statements.

4. Related Party Disclosure (AS 18)

Related party transactions are reported as per AS-18 of Companies (Accounting Standards) Rules, 2006, as amended, in the Annexure - X of the enclosed financial statements.

Accounting For Deferred Taxes on Income (AS 22) (Rs. In Lukh								
		1	Partnerl	nsip				
Particulars	For the Period from 14th May to 31st January	For the Period from 01 April 2023 to 13th	t = at 71ct March					
	2024	May 2023	2023	2022	2021			
WDV as per Companies Act, 2013 (A)	16.39	21.95	22.68	30.88	34.47			
WDV as per Income tax Act, 1961	29.10	37.42	37.20	40.22	39.53			
(B)	(12.71)	(15.47)	(14.52)	(9.34)	(5.06)			
Difference in WDV (A-B) Deferred Tax (Asset)/ Liability '(C)	(3.20)	(3.89)	(3.65)	(2.35)	(1.32)			
Resated Closing Balance of Deferred Tax (Asset)/ Liability (C+D)	(3.20)	(3.89)	(3.65)	(2.35)	(1.32)			
Deferred Tax (Assets)/ Liability charged to Profit & Loss	0.69	(0.24)	(1.30)	(1.03)	(1.32)			

MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1. Material Regrouping:

Appropriate adjustments have been made in the Restated Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

2. Material Adjustments:

The Summary of results of restatement made in the Audited Financial Statements for the respective period/years and its impact on the profit/ (loss) of the Company is as follows:

				(Rs. In La)	chs)	
			Partn	ership		
Particulars	For the Period from 14th May 2023 to January 31, 2024	For the Period from 01 April	For The Year Ended March 31,			
		2023 to May 13, 2023	2023	2022	2021	
(A) Net Profits as per audited financial statements (A)	34.37	8.38	102.81	232.65	45.39	
Add/(Less): Adjustments on account of -						
Difference on Account of Change in Deferred Tax	(0.81)	0.24	1.30	1.03	1.32	

DIRECTOR .

GREENHITECH VENTURES LIMITED

Scanned with CamScanner

2) Difference on Account of Change in	1.20	1	Ī	ř.	W
Depreciation Method	1.39	-0.95	-5.18	-4.28	-5.06
3) Difference on Account of Provision for					-5.00
Income Tax	0.67	(2.61)	(41.70)	(94.27)	(10.00)
Total Adjustments (B)	1.26	(2.55)		(74.27)	(17.25)
Restated Profit/ (Loss) (A+B)		(3.33)	(45.58)	(97.51)	(21.00)
(A+B)	35.64	5.05	57.23	135.14	-
				122,14	24.39

Notes on Material Adjustments pertaining to prior years

(1) Difference on Account of Change in Deferred Tax
Deferred Tax Assets is not recognized in Audited Financials which has been recognized in Restated Financial

(2) Difference on Account of Change in Method of Depreciation Since Partnership Firm is converted into company w.e.f. 09th September 2022, So that all the depreciation charged for earlier period has been restated as per the Method Provided in Schedule II.

(3) Difference on Account of Change in Provision for Income Tax
Since the Restated Profit is changed so that Provision for income Tax also got changed.

Reconciliation Statement between Restated Reserve & Surplus affecting Equity due to Adjustment made in Restated Financial Statements:

	2. 以他工具的		Partn	(Rs. I ership	n Lakhs)
Particulars	For the Period from 14th May 2023 to January 31, 2024	For the Period from 01 April 2023 to May 13, 2023		Year Ended N	1arch 31, 2021
(A) Total Equity as per audited financial statements (A)	455.37	429.50	368.02	423.70	161.99
Add/(Less): Restatement Adjustments	1.26	(14.19)	(52.57)	(101.25)	(21.00)
Total Equity as per Restated Finanical Statements (A+B)	456.64	415.30	315.45	322,45	140.99

6. Trade Payable Ageing Summary

31.01.2024

Particulars		Outstanding	Total			
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) 1	MSME	142	-	5		15%
(ii) C	thers	590.20	345.65	377.01	395.43	1708.29
(iii) D	isputed dues - MSME			+ :	(4)	
(iv) I	Disputed dues - Others		ш.	-		
Total						1800.40

13.05.2023 (Partnership)

	Outstanding t					
Particulars	Less than 1 year		2-3 years	More than 3 years	Total	
(i) MSME	55.	; # 8 1			(#):	
(ii) Others	632.31	345.65	377.01	395.43	1750.40	
(iii) Disputed dues - MSME	1 025	-	189	¥ 1	-	
(iv) Disputed dues - Others	•		(5)	:-		
Total			-	-	1750.40	

GREENHITECH VENTURES LIMITED

PRECTOR

ERGENHITECH VENTURES LIMITED

Mohammad Dadeen .

DIRECTOR

" freha Join

11.03.2023 (Partnerhsip)

31,03,2025 (Farmer 1986)	Outstanding t	ate of payment /	Total			
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	LOINI	
(i) MSME	-	DO 180	•	-		
(ii) Others	681.47	370.89	401.05	414.53	1867.94	
(iii) Disputed dues - MSME			(8)	•	× .	
(iv) Disputed dues – Others	-	-	-			
Total		-			1867.94	

31.03.2022 (Partnership) Outstanding for following periods from due date of payment / Invoice date Total **Particulars** More than 3 Less than 1 2-3 years 1-2 years years уеаг **MSME** (i) 1978.88 437.58 489.29 375.88 676.13 (ii) Others Disputed dues - MSME (iii) Disputed dues - Others (iv) 1978.88 Total

31.03.2021 (Partnership)

31.03.2021 (Partnership)	Outstanding t	Total				
Particulars	Less than 1 year	1-2 years 2-3 years More than 3 years			2 3 3 3	
(i) MSME		(-)	183			
(ii) Others	866.21	562.42	332.52	53.73	1814.88	
(iii) Disputed dues - MSME		•	-			
(iv) Disputed dues - Others			-	-		
Total		(€)	2	•	1814.88	

Trade Receivable Ageing Summary	Outstanding for following periods from due date of payment						
Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years		
31.07.2023							
(i) Undisputed Trade Receivable – considered good	335.11	414.40	375.89	365.40	337.18	1827.98	
(ii) Undisputed Trade Receivable – considered	ŧ	:¥:	*	-	-	-	
(iii) Disputed Trade Receivable – considered	-	-	30	•		<u>\$</u>	
(iv) Disputed Trade Receivable – considered doubtful				290	-	-	
13.05.2023 (Partnership)							
(i) Undisputed Trade Receivable – considered	275.45	387.31	349.19	349.97	387.62	1749.56	
(ii) Undisputed Trade Receivable – considered	<u> </u>	*	-	-	-		
(iii) Disputed Trade Receivable – considered	ė	-	-		-	•	
(iv) Disputed Trade Receivable – considered doubtful	2		я	-	-	Ħ	

GALLMHITECH RENTURES LIMITED DIRECTOR

Mohammad Dadeen,
DIRECTOR.

from Tim

31,03,2023 (Partnership) (i) Undisputed Trade Receivable – considered	279.85	389,85	350.19	359.98	397.62	1777.50
cood (ii) Undisputed Trade Receivable – considered doubtful	•			; <u></u> ;	2	2
(iii) Disputed Trade Receivable – considered good	(*)	⊘ •0		==	-	, F
(iv) Disputed Trade Receivable - considered doubtful	-	-	(m)	-		
31.03.2022 (Partnership)						
(i) Undisputed Trade Receivable - considered good	379.85	450.46	475.54	380.55	416.40	2102.80
(ii) Undisputed Trade Receivable – considered doubtful	2	*		0 € 2	ē	•
(iii) Disputed Trade Receivable - considered good	-	Ħ				*
(iv) Disputed Trade Receivable - considered doubtful		Ħ.		9	-	
31.03.2021(Partnership)						
(i) Undisputed Trade Receivable – considered good	228.86	265.21	252.65	341.12	402.23	1490.07
(ii) Undisputed Trade Receivable – considered doubtful		(a)	2	•)	-	
(iii) Disputed Trade Receivable – considered		(# 0	₩)	4	:-	•
(iv) Disputed Trade Receivable – considered doubtful		:•:		-		-

8. Restated Statement of Accounting Ratios:

45			A Market		Partnership					
S. No.	Particular	Numerator	January 31, 2024	May 13, 2023	March 31, 2023	March 31, 2022	March 31, 2021	Reason for Movements		
		Denominator			01,505	-		The state of the series		
		Current Assets	1.23	1.28	1.21	1.13	1.06	Reason is not required since movement is no more than 25%		
(a)	Current Ratio	Current Liabilities		1,20	1.2.					
(b)	Debt-Equity Ratio	Debt Equity	0.95	0.83	1.10	0.47	0.81	This Ratio has been decreased in the year 2022 due to increase in Equity. Further the same has been increased in the year		
		Nucleonic						2023 due to increase in Borrowings This has been		
	Debt Service	Net Operating Income		35.46	-0.79	-7.23	-0.61	decreased & increased due to Increase &		
(c)	Coverage Ratio	Total Debt Service	-0.92	33,40	-0.77	-7.23	-0.01	Decrease in Borrowings		
		Profit After Tax						This Ratio is decreased		
(d)	Return on Equity Ratio	Average Shareholders Equity	8.17	1.38	17.94	58.32	58.92	significantly due to increase in Equity Shareholders fund		
(e)	Trade Receivables turnover ratio (in times	Net Credit Sales Average Trade Receivables	0.19	0.08	1.29	3.68	4.87	This Ratio is decreased due to increase in Average Trade Receivable		

GREENHITECH VENTURES LIMITED

Mohammad DiRECTOR

from Join

	Trade Payable	Net Credit Purchases	0.03	0.01	0.98	3.22	4.36	This Ratio is decreased due to
(f)	Turnover Ratio (in times)	Average Trade Payables		0.01 0.98 3.22 4.36 decrease increase Trade Pa 0.25 5.39 17.74 29.02 This Increased due to working a this Ratio due to profitability. 3.63 2.29 2.04 0.61 This fluctuated fluctuation Employed. This fluctuated fluctuation Employed.	increase in Average Trade Payables			
	Net capital	Turnover	0.68					This Ratio
(g)	turnover ratio (in times)	Net Working Capital		0.25	5.39	17.74	29.02	due to changes in working capital
	Ā	Profit After Tax		7.73	2.20	2.04	0.61	
(h)	Net profit ratio	Total Sales	10.62	3.03	2.29	2,04	0.01	
(i)	Return on Capital	Operating Profit	17.19	3.44	49.39	79.69	46.53	This Ratio is fluctuated due to fluctuation in Capital Employed & EBITDA
(1)	employed	Total Capital Employed			3.44 47.37 77.07			
<i>d</i> .	Interest Service	EBIT	2.91	2,26	3,19	14.66	3.88	fluctuated due to fluctuation in EBIT & Interest Service
(k)	Coverage Ratio	Total Interest Service		2.20				During the year

Other Information in terms of the amendment in schedule III of the companies Act vide notification dated 24th March, 2021

a) The Company does not have any Benami Property, and no proceeding has been initiated or pending against the Company for holding any Benami Property.

b) The Company does not have any transactions with companies which are struck off.

c) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

d) The Company have not traded or invested in crypto currency or virtual currency during the financial

e) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

(ii) Provide any Guarantee, Security, or the like to or on behalf of the Ultimate Beneficiaries

f) The Company have not received any fund from any Person(s) or Entity(ies), including Foreign Entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or

(b) Provide any Guarantee, Security, or the like on behalf of the ultimate beneficiaries.

g)The Company has no such transaction which is not recorded in the Books of Accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

h) The Company have not been declared willful defaulter by any Banks or any other Financial Institution at

any time during the financial year.

i) The company has utilized the borrowings from banks and financial institutions for the specific purpose for which it was taken during the financial year.

ANNEXURE - 1.1 1 Restated Statement of Share Capital, Reserves & Surplus

		Parinership				
h. d. 6	As at 31st January	As Al May 13	Ass	Slot March		
Particulare	2014	1023	2023	2022	2021	
Shareholders Eung						
(A) Partner's Capital Account						
Opening Balance	415.11	315 45	322 45	140 99	58.2	
Add - Fresh Capital Introduced during the year	9 (10)	96 60	94 27	251 97	126 5	
Leur Capital Withdrawn during the year	0 00	3.60	188 49	255.66	1011	
Add Remuneration/Salary	0.00	2.00	30 00	50.00	40 0	
Add Interest on Partners Capital	0 (01)	0.00	0 00	0.60	0.00	
Add : Share of Profit from the firm	0.00	5 0 1	57 23	135 14	24 31	
Less: Adjustment due to change in method of Depreciation	0.00	0.00	0.00	0.00	0.00	
Add Deferred Las Assets upto 31 03 2018 Transferred to Capital	0.00	0.00	0.00	0.00	0.00	
Lene Prior Period Heme	0 00	0.00	0.00	0 00	0.00	
Less Capital Converted into Equity during the Period	1 00	0.00	0.00	0 00	0.00	
Leur: Transferred to Socurety Premium	0.00	0.00	0.00	0.00	0.00	
Loss: Capital Converted unto Louis during the Period	41431	0.00	0.00	0.00	0.00	
Total	0.60	4(53)	315.45	312.45	140,99	

Annexare 1.1.2 Restated Statement of Share Capital Account

AT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Partnership					
As at Hat January	As Al May 13	As of 31st March				
2024	2023	(01)	1011	2021		
				_		
	0.00	0.00	0.00	0.00		
300 00	010			- 3		
			0.00	0.00		
344 (8)			The state of the s	8.01		
344.80	1.81	4.00				
Reserve & Serples						
77.00	0 00	0 00	0.00	0.00		
	4.00	0.00	0.00	0.00		
35.64						
112 44	0 (0)	0 (40	0.00	0 00		
	500 00 344 m 344 m (corres & harpton	As at 21st January 2024 At At May 13 2025 2024 2025 2025 2025 2025 2025 2025	At at 31st January 2023 As a At May 13 As a 2023 2023 2023 2023 2023 2023 2023 20	As at 31st January 2924 As At May 13 As at 31st March 3925 2923 2922 2023 2022 2023 2022 2020 300 00 0 00		

A 1 3 Restated Standalone Statement of Reconcidents of 1	Control of Control		Partnershi	9	1000
Particulars	As at 31st January	As At May 13	And	a 31st March	
	2024	1023	2023	1011	2671
Shareholders Fund					
(A) Partner's Capital Account	10.000 =0				
Shares constanding at the beginning of the Period	10,000 90				
Shares mayed during the Period	34,30,000,00				
User outstanding at the end of the Period	34,40,000,00				

1) The Company has been formed from conversant of Partnership firm into company vale a confe, ate of encorporation slated 13 05 2023. The company has been converted with paid up quity above expect of Ra. 1,60,600 devided with 10,000 expelly aboves of Ba. 10 each. The platin of company prize to 13 05 2023 was that of partnership firm. Hence LPS, AVV per share of all your has been calculated by considering number of shares constanting paid survivatant of partnership firm unto company i.e. 10,000 Equity shares of Ra. 10 cm.h.

2) The status of the company up to 13 05 2023 was partnership farm. For the purpose of Restated Financial Statements, the accounts of the partnership farm for the year ended on March 31 2021, 2022, 2023, and for the period resided on 13 05 2022 have been receast in accordance with the requirements of Schedule III of the Companies Acc, 2013. Thus Share Capital docknot for these years represents Partners' Capital in the Partnership Ferm.
3) The above tatements should be read with the significant accounting policies and notes to restated summary statements of assets & liabilities and statement of profit & loss appearing in Annexister IV, 1, II III.

GREENHITECH VENTURES LIMITED

DIRECTOR

Mahaninad Pakelin

F-15

DIRECTOR

Scanned with CamScanner

ANNEXURE - 1.3 : Restated Statement of Long Term Burrowings

			Partnership	P				
	As at 3 let Jenuary	As At May IJ	As at 31st March					
Particulars	2014	1023	2023	2022	2021			
Secured	1.00	501	5,01	6.46	7.82			
From Banks & NBI'C	4.50	301	5.01	0.0				
Unsecured Louis		157.79	168 90	110 94	26.95			
From Banks & NBFC	110 40		100 10	11071				
From Promotors & Promotor Group	150	•		8 67	10.67			
From Others	12.50	83 92	73 92	807	19.07			
Less. Current Maturities of Long Term Debts	74.33	70 65	72.28	42.56	12.51			
Total Nate 1.3.1 The above statements should be road with the significan	53.07	176.06	175.54	13.51	32.86			

4575644000	Partnership .					
As at 11st January	As At May 13	As el	As at 31st March			
2024	2023	2023	2022	2021		
		(3.65)	(2 35)	(1.52		
(3 20)	(1.19)	(3 65)	(2.35)	(1.12		
8.00	0.00	8,00	0.60	0.00		
3.20	3.89	3.65	2.35	L profits and		
	(3 20)	As at 11st January 2024	Ax at 11st January 2024 2 2023 2023 2023 2023 2023 2023 20	Ax at 31st January 2024 As At May 13 As at 31st March 2024 2023 2022 2023 2023 2023 2023 2023		

ANNEXURE - 15 : Restated Statement of Basic 14th Busics				(Re. In Lakha)	erclanelle
and the second s	Sandard Vision	STATE OF THE PARTY AND ADDRESS OF THE PARTY AN	Parisership		(American)
PARTAMENTAL SERVICES OF THE PARTY OF THE PAR	As at 31st Jeausry 2024	As At May 13	Arel	Stat March	
Particulars		2023	2023	2022	2011
TOTAL CONTROL OF THE PROPERTY					
Secured	122.09	99 45	99.23	24.08	69.16
From Bunks & NBFC	74.33	70 65	72 28	42.56	12.58
Current Maturates of Long Term Dobt					
				0.00	
insecured Lunns	182 21	0.00	0.00		81.74
FORM PROTESTS & Relative Total Total	378.64	170.60	171.51	66.64	

Anna Stat January	As At May 13	As at 31st March			
2024	2023	2023	2022	2021	
		14			
1 701 29	1,750 40	1,867.94	1,978 84	18148	
10000000	1,750.40	1,867.94	1,978.88	1,814.81	
10000000	1.250.40	1 867 94	1.978.88	ia, pr	
	1,7411 29	2024 2025 1,70# 29 1,75# 40	2024 2023 2023 2023 1,75H 29 1,75H 40 1,867.94	As at 31st January 2023 2023 2022 2023 2022 2023 2022 2023 2023 2022 2023 20	

GREENHITECH VENTURES LIMITED

Mohammad Director.

GREENHITECH VENTURES LIMITED

F-16

Scanned with CamScanner

	MARKET THE PROPERTY.		Partnership		
Particulars	As at 31st Jeausry	As At May 13	As at	31st March	
Drugalita	2024	2023	2023	1022	2011
Advance from Customers	65.46	108.27	127 67	625 (8)	286.7
Other Passibles	3 65	0.80	O RO	2.60	0.30
Scientisty Dies Payable	0.50	7.42	7 42	15.34	3.79
Great Total	69.61	(16,49	135.89	643.84	290.85

ANNEXURE - 1.4 : Restated Statement of Short Term Provisions

the let akker

		I SUID IN	Pertnerahl		
Particulars	As at 31st January	As At May 13		: Harch	
	2024	1023	1013	1921	1011
Provision for Income Tax*	11.52	261	41,70	94 27	17.25
Grand Total	11.52	2.61	41.79	94.27	17.2

Note L.B.1: The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and labelities, profits and lessess and cash flows appearing in American IV, 1, 11 III.

ANNEXURE - 1.10: Restated Statement of Inventories

(Ro. In Lukha)

THE PROPERTY OF THE PROPERTY O	AHRUR YOUNG	in Superior do	Partnership	DEPOSIT	1000
Perticulars	2024	2024 2023	Ase	31st Morch	
			2023	2022	2021
			770.77	922.30	686.54
Clining Stock	605.01		The second second second second	922.30	686.5
For all Note 1.18.1: The above statements should be read with the significant	605,01	737.07	770,77		-

ANNEXURE - 1.11 : Restated Statement of Trade Recrivables

(Rs. In Lukhs)

The second secon	1 4 C - 4 (4 (5 5 C)	SOFT THE STREET SETS	Partnership		1000	
CHARLE SHEET AND BUILD BARRIES	As at 31st Journey 2	As At May 13	Ase	31st March		
Particulars		2023	2923	2022	2021	
Outstanding for a period exceeding six months (Unsecured and considered Good)						
Frum Directors Tramoters/Promoter Group/Associates/ Relatives of				- 3		
Directors/ Group Companies	1,492.87	1,474.11	1,497.65	1,722.95	1,261.21	
Others	1,772.71					
Outstanding for a period aut exceeding 6 months (Unsecured and considered Good)						
From Directors Promoters Promoter Group Associates/ Relatives of			-			
Directors' Group Companies	335 11	275.45	279 85	379.85	228 86	
Others*	333.11					
Total	1,827.98	1,749.56	1.777.50	2,102.80	1,490.07	

Note 1.11.1: The above eletements should be read with the and losses and cash flows appearing in American IV, I, II III.

ANNEXURE - 1.12 : Restated Statement of Cush and Cash Equivalents

	-1.14-1.4		Partnership	12-1-1	1,122,00	
Particulars	As at 3(st January	As At May 13	As at 31st Murch			
	2024	2023	2023	1022	2021	
Cash & Cash Equivolents		4.44	6.27	041	3 22	
Cash in hand (As Certified by the management)	3.76	6.42	0.47	- 041		
Bulunces with Banks:	244	0 32	0.51	0.16	0.89	
Current Accounts	0.61	932	971	- 0.0		
Deposits Accounts Tutal Note 1.12.1: The above statements should be read with the significa-	4,37	6.74	6.78	0.57	4.11	

ANNEXURE - 1.11 : Restated Statement of Short Term Lunas & Advances

(Re. In Lakhe)

			Partnership		
Particulars	As at 31st January	At At May 13	Aunt 31st March		
	2024	2023	2023	2022	2021
	187.98	100 IX	86.56	116.92	102 84
anna & Advances to Others Total	187.98	100.1#	86.56	116.92	102,88

ANNEXURE - 1.14 : Resisted Statement of Other Current practs

DIRECTOR

		7 - 7 - 7 - 7	Partnership		
Particulars	At at 31st January	munry As At htay 13 As at Slat N		31st March	
	2024	2023	2023	2022	2011
Halanie Wall Revenue Authornies	27 84	12 08	4911	15.42	59.20
Prepail I spenies	4 94	-		100	0.00
Intal	32.83	12.09	40,11	15.44	59 10

GREENHITECH VENTURES LIMITED

GREENHITECH VENTURES LIMITED

Mahammad Wadelin.
DIRECTOR.

Provision for Income Tax is calculated in Statement of Tax Shelter considering the Allowance & Disallowance of Income & Expenditure in the Discome Tax Return filed by the company

ANNEXURE - H.1 | Restated Statement of Revenue from Operations

(Rs. In Labbe)

	For the Period		As at	31st March	
Particulars	from 14th May to 31st January 2024	2023 to 13th May	2013	2031	2011
Formever from the sole of Products		13912	2504 35	6,611.58	4006 9
Domests	335.67				
Export	335.47	139.12 N of Partnership firm du	2504.35	6411.58	4004.7

Revenue from operations

Neet ILL1: Revenue for the stub period ended on July 31 was actually made in the GSTN of Partnership firm due to transition period of confirm into company but the same has been considered in the books of the company ance there were no existence of partnership after conversion.

Note 11.1.2. The above statements should be read with the significant accounting policies and notes to restated numbers, statement of assets and liabilities, profits and bases and each flown appearing in Annexure IV, 1, II II.

AMNEXURE - 11.1 : Restated Statement of Other Laconse

(Rs. in Lakhs)

Particulars	For the Period		For the Period from 61 April		a at 3 (at March	- 10
	from 14th May to 31st January 2024	1973 to 13th May	1013	2022	2021	
Other Incomes Total Note U.2.1 The above stakements should be read was the agmifica		and sairs to restand to	mmary, eletroten	of assets and liabil	nies, profits	

ANNEXURE - 113: RESTATED STATEMENT OF COST OF MATERIAL CONSUMED

(Rs. In Laihs)

Perdeslare		For the Period	Ass	31st March	H-SA			
		from 14th May to	from 14th May to	from 14th May to	from #1 April 2023 to 13th May	2623	2027	2021
			922 30	686.54	32.2			
	737.68	770.77	1860.74	6,105.79	4335.4			
Opening Stock of Raw Material	58.81	16,92		922.30	686.			
	605.01	737.08	770.77					
The same of Figure Material				5,870,03	3,681.9			
Tatal	140.87	50.61	2,032.27	and todalite	es, profits			

Note 11.3.1: The above statements should be read with the significant occur and knoes and cesh flows appearing in American IV, L 0 10.

ANNEXURE - IL4: Restated Statement of Employee Benefit Expense

(Rs. In Lukhe)

WAS THE STATISTICAL WAS ARRESTED AND THE BELL OF THE B	G-1411E-01	For the Period	Are	31st March	
	from 14th May to 2023 to 13	For the Period from 01 April			
Particulars		2023 to 13th May 2023	1913	2022	2021
Participant	31613624113		41.92	33.19	31.0
	211 64	4.80	2.94	0.75	0.0
Salaries & Wages	263		30.00	50.00	40.0
Contribution to Statutory Fund	6:00			2.27	1.8
Director/Partnert Remainmentson	U.76	0.26	1.24	86.20	73,90
Staff Welfare Total	38.03	7,58 and notes to restated su	76.19	and liabelit	en ecofitu

Nutr II.4.1 : The above statements should be read with the aignificant account loses and cash flows appearing in Annexine IV. 1, II III.

GREENHITECH VENTURES LIMITED

Mohammed Dadum.

DIRECTOR

from Jan.

GREENHITECH VENTURES LIMITED

F-18

A WYFXLIRE - II.5 : Restated Statement of Flaunce Cost

	S 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	FF 0.781	Partnerski	2	
	- 0.5 44	For the Period	Asa	t 3 fet March	
Particulars	For the Period from 14th May to 31st January 2024	From 81 April 2023 to 13th May 2023	2023	2012	2021
	14 60		41 13	13 97	v
aterest on Burrowings			3.52	2.75	45
Quali Charges	048	7.03	44.65	16.72	13.91
Tets Note 11.5.1: The above statements should be read with the signific	25.08	3,12		nevers need highlights	es, profits

ANNEXURE - 11.6: Restated Statement of Depreciation & Amuritzation

1	Rs.	In	1.0	ife
		-	_	-

	TOTAL TERROLIS	A Collection Selling	W. Late Science	Partnershi		A STATE OF THE PARTY OF THE PAR
20 COM 11 CO - 2 12	N N	For the Period	For the Period from #1 April	Ata	(31st March	11.75
Particulars			2021 to 13th May	2623	2021	2021
		WANTED TO SEE		13.52	11.86	11:30
		5.56		-	11.50	11.30
Deprocution	Total hould be read with the significa	5.56	0.95	13.52	nergie and hebiliti	cs, profits

ANNEXURE - 117 : Restated Statement of Other Expenses

(Rs. In Lakbe)

	For the Period	For the Period Iron 91 April		Stat March	# 157
	from 14th May to	2023 to 13th May		2022	2021
Particulars	31st January 2014	2023	1923	0.00	12.13
Street Street Street	0.00	0.00		155 60	33 15
Diesel Expenses	0.00	0.00	30 15	1.20	1.20
Freight & Transport	1.00	0.10	137		0.0
Accounting Charges	0 00	0 (0)	14 13		0.0
Labour Contract	0.00	0.00	62 17	0.50	0.3
Riomess Fuct	0.00	0.00	0.40	1.80	0.0
Audit Feet	1.15	0.35	3 79	0.00	0.0
Rent Expenses	0.00	0.00	0,00	157.25	89.5
Sundry Halance Written Off	0.00	0.00	21 66	4 15	3.0
Communication Paid	0.76	0.13	2.50	901	11.0
Conveyance Expenses	0.00	0.67	5.84	0.00	0.0
Conveyance Experience	0.00	0.00	0.31	0.00	0.0
Diesel Expenses Tusts & Equipments Expenses	0.00	2.56	14 74	0.00	0.0
	0.00	0.09	0.54	0.00	0.0
Factory Expenses	0.00	54 94	0.00	0.00	0.0
Dap Uru	9.12	619	1.02	0.00	0.0
GST Absorbed	0.00	0.00	19.96	21.78	0.00
Chemical Enperiors	0.00	0.00	0.00	0 18	0.00
Ganganagur Related Expenses	0.00	0.00	0.00	0.00	0.1
Material Supervision Charges	0.00	0.00	0.00	-	0.7
Inspection Clurpes		0.10	1 47	0.97	0.0
Flecincal Expenses	0.58	0.00	2 26	0.16	0.3
Festival Exposes	6 00	0.00	0 30	0 34	U.64
Late Fees	0.00	0.00	0.00	1.11	0.0
Health Insurance	0 (8)	0.00	2.79	0.54	0.0
Insurance Charges	1 57	0.00	0.00	0 02	4.0
Interest on TDS	0.00	0.00	10.52	6.46	
WIFI Servace Charges	3.46	0.00	0.00	1.16	0.0
Legal & Professional Expenses	0.00	0 85	9.39	11.04	14.0
Haliage Clurges	0.00	0.00	0.24	0.00	0.0
Machinery Hirary Expenses	633	900	1.73	0.00	0.0
Salt Expenses	0.00	-	2.20	0.00	0.0
Donation Expenses	0.00	0.00	0.00	0.55	0.0
Hiring Charges	0.00	The second secon	0.00	0.85	1.3
Discount Paul	0.00	0.00	0.42	0 66	0.5
Penalty under VAT	10)	0.17	20.74	1.95	1.6
Printing & Stationary	0.04	0.31	2.04	3.45	2.2
Repair & Maintenance	0.77	0 17	0.00	0.04	0.1
Office Expenses	0.00	0.00	0.63	0.52	0.4
Software Expenses	0.21	0 011	3.90	4 68	2.7
Telephone charges	0.27	0.00	2.99	11.90	7.70
Fraveling Expenses	0.00	0.00		348.40	187.18
Vehicle Running & Maintenance Tota Note II.7.1: The above statements should be read with the signific	28.27	66.71	200.12	to and bedulate	er neofita

ANNEXURE - 11.0: Restaired Statement of Deferred Tax (Americal Liabilities

(Re. in Lakhs)

ANNEXURE - 11.0 : Restated Statement of Determine			Partnership		
MACHINES OF FIRE Ashine a SESSIONAL	For the Puriod from 16th May to	For the Period from 01 April 1023 to 13th May	As ad	31st March	
Particulars	31st January 2024	2023	2023	1011	2021
C T A CONTRACTOR OF THE CONTRA		21.95	72.68	30.88	34.47
DV as per Companes Act, 7013 (A)	16.39	17.42	37 20	40.22	39.53
DV as per Income tax Act, 1961 (B)	20.10	(15.47)	(14.52)	(9.34)	(5.06)
ifference in WDV (A-B)	(12.71)	(3.89)	(3.65)	(2 35)	(1 32)
elerred Tax (Asset) Liability (C1	(1.29)	(3 42)		12.25	(1.32)
	(3,20)	(3.89)	(3.65)	(2.35)	(1.32)
esited Claning Bulance of Deterrid Tax (Asset) Liability (C+D) elerred Tax (Assets) Liability charged to Profit & Love of ELLE: The above statements should be read with the sagnific	U 69	(0.24)	(1.30)	(1.03)	(1.32)
CHARAL MENTINES I WITED	F.	GREENHI	TECH VEN	TURES	LIMITE
HITECH VENTURES LIMITED		GREENHI -19 MG		DII	RECTO

BREENHITECH VENTURES LIMITED

Scanned with CamScanner

	19: Restated Statement of	SIONERAL LIBERT			As at 31 01 2	024 A	ccumulated D	epreclation		Net	block
Sr	Name of the	Balance on 14th May	Gress	Black Deletions	Balance on Stat January	Balance on 14th May 2023	Additions		Balance on Jist January 2024	Balance on Siet January 2024	Malanco o (4th May 2023
No.	eares	2023			2024				0.99	9.3%	0.5
					1.37	0.81	0.18	-	1.56	0.63	0.26
	Air Conditioner	1.37			2 19	1.42	0.13	-	0.33	0.44	0.54
1	Air Conditions	2.19			0.77	0.23	0.10		0.36	0.04	0.06
1	Furniture & Foctores	0.77		-	0.41	0.34	σ 02	1	0.13	0.15	UIA
1		0.41			0.28	010	0.03		-	1.94	3.56
4	Generator Set	0.28			-	676	1.63		# 39	0.30	0.55
5	Invertor Banerys	10.32			10.32	1.63	0.26		1.00	1.00	1.60
6	Computers	2.18			2.18	8.61	0.52		8.13	7.46	9.17
7	Mobile Phones	10.22		i.e.	10.22	12.33	1.71		14.04	3.80	4.67
8	Motor Car	21.50			21.50	4.83	0.87		5.70	0.14	0.20
u	Plant & Machinery	9.50		(4)	9.50		0.07	× 1	0.50	0.05	0.09
10	Tanker	9.63		- N.	0.63	0.43	0.04		0.16	-	31.94
11	Office Equipments			79.7	0.21	0.12	5.56		43.19	16.39	
12	Conlet	0.21			59.58	37.63	3.54		-	-	
	Total	59,58				•					
_	Previous Year		-	-							

					at 13.05.2023 (Pa	rtnerthip)	1.10	preciation		Net	Belance
			Gruss		B(13.03.201-1		ccumulated De		Balance of	Balance on	at April
5r	Name of the	Balance on	Additions	Deletions	Balance on May 13, 2023	Balance on 01 April 2022	Additions	Destions	May 13, 2023	0.54	0
Ne	gasti	01 April 2023			1.37	0.7#	0.03		0.23	9.76 9.54	U
1	Air Conditioner	1.37			2 19	0.22	0.02		0.23	0.06	0
-	Electrical Fittings	2.19 0.77			0.77	0.34	0.00	-	0.10	0.18	- 3
3	Furniture & Fixtures	0.41			0.41	0.09	0.01		6.76	3.56	0.
4	Generator Set	0.28		- 4	10.32	6.47	0,28	-	1.63	0,55	- 1
5	Invertor Batterys	10.32			2.18	1.58	0.05		8.61	1,40	V
6	Computers	1.96	0.22		10.22	8.52	0.09	-	12.33	9.17	4
7	Mobile Phones	10.22	-	-	21.50	12.05	0.25		4.83	9,20	0
N	Motor Car	21.50	*	-	9.50	4.69	0.01		0.43	0.09	0.
٧	Plant & Machinery	9.50			0.63	0.42	0.01		0.12	21.95	22.
10	Tanker	0.63		-	0.21	0.11	0.95		37.63	-	
11_	Office Equipments	0.21		-	59,58	36,68	0.77				
12	Cooks	59.36	0.22								

	Total					evenuent =				Net b	lock
			Gress		At 31 03 2023 (Pa		secumulated De	Deletions	Balance on 31 March	31 March 2023	31 March 2022
-	Nume of the	Balance on	Additions		Dalaget on 31 March 2023	Balence on 61 April 2022	Additions	Determent	2023 0.7H	0 59	0.1
Sr Na	peset	01 April 2022	/44		1,37	0.34	0.44		1.40	0.78	0.
[46		0.73	0.64		2.19	1 08	0.33	-	0.72	0 55	0
-	Air Conditioner	2 19	7.	E=7.0		0.08	0.14	-	0.34	0 07	
-	Electrical Finings	-	0.34	287	0.77	0.28	0.06		0.09	0.19	0.
2	Furniture & Fintures	0.43			041	0.95	0.05	-	6.47	3.85	4
3		0.41	0.10		0.28	1.23	5.24	- 4		0.38	- 1
4	Generator Sct	0.18	-	-	10.32	-	0.64	- 41	1.58	1 69	3.
5	Invertor Banerys	6.20	4.12	-	1.96	0.94	1.39	-	8.52	The second secon	12.
6	Computers	1.96		_	10.22	7.13	3.30		12.05	9,45	6
7	Mobile Phones	10 22			21.50	B 74	100000000000000000000000000000000000000		4.69	4 81	0
×	Mutor Car	21.50	•		9.50	3.00	1.68		0.42	0.22	The second second
9	Plant & Machinery	9.50	96.7		0.63	0.24	0.18	-	0.11	0.10	0
10	Tanker	0.63	- 10 H		0.03	0.04	0.07		36,68	22.68	30.
10	Office Equipments	0.10	0.11			23,16	13.52		204		
12	Cooler	54.04	5.31	-	59.36	-					

GREENHITECH VENTURES LIMITED

Mohammad Dadeler

DIRECTOR

F-20

					at 31 03 2022 (Pa	A	completed De	preclation		Net	block
Sr	Name of the	Balance on	Gress	Deletlotts	Balance on	Balance on QI April 2021	Addition	Dekilona	Balance on 31 March	31 March 2022	31 March 2021
No.	msset	91 April 2021	Vanuene	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	31 March 1022				0 34	0.39	0.0
			0.9		0.73	0 12	0.22	1.65	13335	111	11
-	Air Conditioner	0.19		-	2.19	0.59	0 4x	(e :	1.08		0.0
÷	Electrical Entings	1.74	0.44		0.43	0.02	0.06	(a)	OUN	0.35	0 22
-	Furniture & Fixtures	0.09	0.34		7 01.100	0.18	0.10		0.28	0 12	
1		0.41		•	0.41	0.00	0.05		0.05	0.13	0 13
4	Generator Set	0 13	0.05	-	0.18	***************************************	0.75		1 23	4 97	0.77
5	Invertor Batterys	1.25	4 95		6 20	0.48			0.94	1 02	0.45
6	Computers	0.74	1.22		1.96	0.29	0.65		7.13	3 08	5.61
7	Mobile Phones		1.4.		10 22	4 60	2 53		8.74	12.76	17.21
	Motor Car	10.22			21.50	4.29	4 46			6.50	B.77
9	Plant & Machinery	21.50			9.50	0.73	2 27		3 00	0.39	
_	Tanker	9.50					0.24	- 2	0.24	The second secon	
10			0 63		0 63		0.04	- 20	0.04	0.06	34.47
11	Office Equipments		0.10		0.10	-	11.86		23.16	30.88	34,47
12	Cooler	45,77	8.28		54.04	11.30	11.89				
	Total	43.77							,		

				Δ.	at 31 03 2021 (Pa	rtnership)		- inthe		Net	lock
		1	Gross			^	ccumulated De	preciation	Halance wa	31 March	31 March
Sr	Name of the	Bulance on	Additions	Deletions	Balance on	Balance on 01 April 2020	Additions	Deletions	31 Murch 2021	2021	2020
Ne	asset	01 April 2020	Additions		31 March 2021	At telemann	0.12		0.12	0 07	0.7
				-	0.19		0.59		0.59	1.15	
1	Air Conditioner	0.19	0.98	-	1.74				0.02	0.07	0.4
,	Electrical Fittings	0.76			0.09		0.02	-	0.18	0.22	0.5
<u>-</u>	Furniture & Fixtures		0.09		0.41		0.18	-	0.00	0.13	
-	Generator Set	0.41	•	-	013		0.00	-	0.48	0.77	
•			0.13		The second second		0.48	-	0.29	0.45	0.1
- 5	Invertor Batterys	-	1.25		125		0.29	- 8	-	5.61	10.2
6	Computers	0.14	04.0		0.74		4.60	→ 3	4.60	17.21	8.9
7	Mobile Phones			-	10.22		4.29	- 1	4.29	N.77	
Ж	Mator Car	10 22	12.60	-	21.50	10.0	0.73		0.73		20.6
- 0	Plant & Machinery	8.91	12.59		9.50		and the second s		11.30	34.47	- 20.
4			9.50	-	45.77		11.30				
10	Tanker	29.63	25.14	-	43,77						

GREENHITECH VENTURES LIMITED
Mahammad Dadeen

DIRECTOR

GREENHITECH VENTURES LIMITED

MARECTOR

AND A DE TRANSPORT DE MANAGE LETTER AT OF PRINCIPAL DE MANAGE Acordo de Londor	Perpent	Name to st Amount	Rate of Interest	Securities Officed	No Payment Schedule	Ater	a for topic	g month g month and fast y g month 31 84 36
Plants of India	Arthy call Calmed	340.00	# 15	Promary Highesthean of Laters Current Assets of the unit including recommission decumenta, excluding talk of goals, Celleral Securities. Expende Markegrad discharged Hall A.Z.B. R.V. all of Markeys Renadors Destroy Held Deliver, A.S. Markento Core Vol. Pice Nov. 254 p. 354 in Market Versyshe. Pagean D. has Amanda, Maria Helger Various.	Renewel Date after 1 year	МÍ	NIL GOO	122 09
			10 112	Hy way of Hyperbacation of	Repayable in \$4 EMI of Re 16216	0.00	000	126.19
	Vehicle Lond	10.00	10.62	Valuels				- 4-07197
test of Rentile		_	1		to the market and Lancy &	of cash flows	Wilderson	M don -
tent of Roman Intel The above statements should be raid to a Y, L R III ANYELERE - 1.3.5 ELECTRICAL OF FRANCE CONDITION								
V, C 8 40		DIOANS Reporter	nerval from C	bighter Transper Prompter Cester			har enros	hatrionding amount no on (on per Book ti
ANTALRE - 1.3.5 VESTING NEW YORK ON DETERMINE CONDITION ALD Petrits of Lineary and Lineary and American as a	S OF USSECT RE	D LOANS H Reporting !	nerval from C	biggion themsers Promotes Group:	Asia: eers Relativas ut Deerstan Graag	(angunasi)	har enros	Date landing amount on on (so per Book 1) 3(st 3078
NYTHERE - 1.3.5 ITATIVITY OF THRANS & CONDITION (I Details of Lineary and Line		DIOANS Reporter	nerval from C	bighter Transper Prompter Cester	Resources to December Session No Payment Schoolsle	Moretec	har enros	Substanding amount of on (so per Books) 31 01 3024
NYTHER - 1.3.5 INTEREST - 1.3.5 INTEREST OF TRANSPORTION (Details of Unanaport Laura publisheding as a	S OF USSECT RE	Baselion Amount	person from C	bighter Transper Prompter Cester	Annu unta Belaives al Derricas Catago No Perment Schodule	Maratari NIL	har enros	hallstanding amount as as (ep per Book t) 3(01 Julia 11 16 12 56
NEAR = 1.3.5 [ATPM N O TERMINA CONDITION [Details of Unaccepted I come administratory or a	S OF USSECT RE	Baseline Amount	person from D prote of set IS OMs	Sea writher Uthered	Report sette Relations of Decreases Consequently Payment Relations of Decreases Consequently and the American Report of the LAMIC CONSEQUENT OF THE PAYMENT OF T	Adverted NIL NIL	har enros	Date Conding
NETALE # - 1.3.5 INTEREST OF THANN & CONDITION (Distance of Launtered Launt cardinating as a launce of Launter	S OF CONSECURE the end of the later Forgune (houseway	Baselion Amount	person from C	Sacwilla Utterpl NII. NII.	Anno see Babelova of Dervices Crision He Payment Schoolsk Republic to to LAM of Re 2004 LEVE SCHAME	Maratari NIL	har enros	Americanding Americanding American and Lee per Broak 11 31 w1 30/4 17 16 12 56 20 11 47 14
NATURE -1.3.5 INTENT AT OF THAM A CONDITION (Defente of Users good I was particularlying as a factor of Leader Acting this E. S. Robeltown Leaded (L. S. Robeltown Leaded)	S OF UNSECT HE the end of the loter Purpose Discional Biomess	Baseline Amount 24-00 No.	person from C	Securithe Exempers Français Criston Securithe Effernis NH	Republic to 1 March 18 (1994)	Adverted NIL NIL	har enros	I haterbooking account on on (on per Book ti 3(wt 3w2d 11 16 12 56 20 71 17 14 1) 5w
NOTATE C - 1.3.5 INTENDED OF THE MAY & CONDITION (The fact of The more of the may published up a condition of the more of Lender Acting think & Enclosive more of the more	S OF UNSECT BE the end of the lone Purpose (Decisions (Bostons	Baseline Amount 24.00	person from D	San within Endodors Promotes Cooker - San within Lettered NII. NII. NII. NII. NII.	His Premiest Scholists His Premiest Scholists His Premiest Scholists His Premiest Scholists His Drawning His	Moratori NIL NIL	har enros	Date (and ding amount as an (ee per Book 1) 3) w1 20 24 11 16 12 56 20 11 15 15 15 15 15 15 15 15 15 15 15 15
TATELET = 1.3.5 INTENDED OF THANK & CONDITION (Ordering of Venezioned I wass publisheding on a Marine of Lander Analysis finds & E. industrial Institute Analysis finds Ana	Forputs Business Business Business Business Business	Baseline Amount 24-00 No.	Rate of Mil. 15 (Mil. 17	Security University Prompter Code - Security University PUL NUL NUL NUL NUL NUL	Report of Schedule Report	Adventorial NIL NIL NIL	har enros	habitonding amount on on lee per Book 11 51 of 12 for 20 11 12 for 13 for 13 for 20 12 14 11
TATE RE = 1.3.5 INTERES OF THE MAN & CONDITION (Details of Them you'd been publishing as a faces of Lender Acting thinle 2 below beyon broked May Finde Land thinle La	For pure Chesteria Construct C	Executing (Executing (Execution Amount 24 00 8 01 24 90 20 03	Rate of Mil. 15 00% NIL. 15 10% 18 10% 19 10%	Sacwellal Utlevel NII. NII. NII. NII. NII. NII. NII. NI	His Perment Scholists. of Durence Groups His Perment Scholists. Requests on to 141 of Ra books. Requests on to 141 of Ra books. Requests on the Marie Ra books. Requests on the Marie Ra books. Requests on the Marie Ra 2004.	Adventorio	har enros	19 (19 (19 (19 (19 (19 (19 (19 (19 (19 (
NATION CONDITION NATION OF THE MAN & CONDITION Details of Thomson of some publishing or a lease of Lander Addy finite E to be better Landed Light Finite Tournel of the some publishing or a light finite Landed Use of the Landed	Forpoid the end of the later Forpoid thesenes thesenes thesenes thesenes thesenes thesenes thesenes	Bapeling Sanction Amount 25 00 NH. 2 09 Sp. 30 00 Sp. 20 09 Sp. 30 00 Sp. 30	PLANT OF SERVICE OF SE	Sacwelled Utilized NII NII NII NII NII NII NII N	Report ones Belations of Decourse Group- His Payment Schedule Reports on the LAM of the State of the State of the LAM of the State of	Murabel NIL	har enros	Date (and day a more of the first of the fir
TATIVE TO TERMY & CONDITION [Details of Unaccord I may publishing as a faces of Lender Aday finite E labely-lener lenked Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces) Log Finite 1 faces (Lenked Log Finite 1 faces)	Forpular (business business b	Baparling & Southern Amount 24.00 Not. 24.90 Solid 36.00 Solid 36.00 3	Bate of Int. If Some, If	Sacwiths Uttered NII. NII. NII. NII. NII. NII. NII. NI	His Perment Scholiste. Reported to by Marie Ra books. Reported to the Marie Ra books.	Morates NIL NIL NIL NIL NIL NIL NIL NIL NIL NI	har enros	1 Chairman ding 2 Million ding 2 Mil
TATEMENT OF THEM IN A CONDITION (Threate of Times upped I many published upper faces of Lender Acting them I maked Acting them Acting them Acting them I maked Acting them I maked I m	Forpose Designed Forpose Chesions Bosons Society Character	Boardon Amount 25 08 NO. 24 56 20 18 NO. 14 00	Rate of Mil. 15 Orb. 515. 15 Sill. 15 Sill. 15 Sill. 15 Sill. 16 Sill. 16 Sill. 17 Sill. 18 Sill.	Seawiths Orlevel NII. NII. NII. NII. NII. NII. NII. NI	Repursed Schedule Repursed Schedule Repursed Schedule Repursed on 1-140 of 85 stools (FOR MANY) Repursed on 10-140 of 85 stools (FOR MANY) Repursed on 10-140 of 85 stools Repursed on 10-140	Morths: NIL NIL NIL NIL NIL NIL NIL NIL NIL NI	har enros	Destroyed in
TATEMENT OF THEM IN A CONDITION (Threate of Times upped I many published upper faces of Lender Acting them I maked Acting them Acting them Acting them I maked Acting them I maked I m	Forpute the end of the later Forpute the ends the overs	B 1 O A S S S S S S S S S S S S S S S S S S	Blade of left If John, Pill. 18 Sohn, Pill. 18 Sohn, 18 Sohn, 18 Sohn, 19 Sohn	Caewilla Uttervil NE	Requested Schedule Requested to be less as foreign Requested to	Murahel NIL	har enros	(Palestanding about the control of t
NATAL RE - 1.3.3 TATEMENT OF THEM A CONDITION (1) Define of Union and darking as a figure of Londer Actor finite A E look-abovers Linkshill (high finite Chaine) (high finite C	For punk Por punk Boundary Bounda	Bapellon Amount 25 08 NH 20 0	Rate of Mil. 15 Ohn. NII. 15 Sin. 18 Sin. 19 Giffs.	Seawiths Orlevel NII. NII. NII. NII. NII. NII. NII. NI	His Perment Schoolsk Requests on to January Group His Perment Schoolsk Requests on to January His DEMANN Requests on SCHOOLSK Republic on the Salar Ha Societ ON IN MAND ON IN MAND	Murahari NIL NIL NIL NIL NIL NIL NIL NIL NIL NIL	har enros	Destroyed in
NATURE - 1.3.3 TATEMENT OF THIMN & CONDITION (TO Trains of Transport I same authorizing as a function of Transport I same authorizing as a function of Transport I same authorizing as a function of Transport I same (Trainsport I same)	For install the later the end of the later the end of the later the later the end of the later the end of the	5 our flow Amounted 25 00 Nil. 24 50 Nil. 24 50 10 00 10 00 Nil. 30 00 Nil. 45 00 Nil. 4	Blade of left If John, Pill. 18 Sohn, Pill. 18 Sohn, 18 Sohn, 18 Sohn, 19 Sohn	Canvilla Utilizzak Nii Nii Nii Nii Nii Nii Nii Nii Nii N	Requested Schedule Requested to be less as foreign Requested to	Morabet NIL NIL NIL NIL NIL NIL NIL NIL NIL NI	har enros	19 (19 pt) (19
NATALE 1.3.3 TATEMENT OF THRAVE CONDITION (I Obtain of Venezone) I some out-danking as a frame of Londor Andry finite R Industry Londor (I Advanced Londor (I Advan	Forputs Designer Bostone Bo	Boardon Boardon Boardon Boardon Boardon Boardon 24 08 Nr. 24 08 Nr. 20 182 Nr. 00		Sacwellah Uriterek NII. NII. NII. NII. NII. NII. NII. NI	Republic to Expendent of Decorate Grace Republic to the LAM of Resource Republic to the LAM of Republic to the Republic to the LAM of Republic to the L	Morethold NIL NIL NIL NIL NIL NIL NIL NIL NIL NIL	han	19 (2014) Annual of the per second of the per se
N.N. N.	Forputs Designer Bostone Bo	Boardon Boardon Boardon Boardon Boardon Boardon 24 08 Nr. 24 08 Nr. 20 182 Nr. 00		Sacwellah Uriterek NII. NII. NII. NII. NII. NII. NII. NI	His Perment Schoolsk Requests on to January Group His Perment Schoolsk Requests on to January His DEMANN Requests on SCHOOLSK Republic on the Salar Ha Societ ON IN MAND ON IN MAND	Morethold NIL NIL NIL NIL NIL NIL NIL NIL NIL NIL	han	19 Dath tanding assumed on on ten per Rend 11 1 10 12 50 11 12 50 11 12 50 11 13 14 11 11 11 11 11 11 11 11 11 11 11 11

GREENHITECH VENTURES LIMITED

Mahannad Andrews

DIRECTOR,

GREENHITECH VENTURES LIMITED

/

freta Tain

1.1.3 Details of Shareholding more than 5% of the aggregate shares in the company

Partnership	31.03.2022	Nos % of Holding Nos % of Holding Nos % of Holding	- 50.00 - 50.00	Note: The above expressed 11 to 2000 - 50.00 - 50.00 - 50.00 -	
13 06 3013	13.03.4043	Nos Kof	20.00	20.00	
31.01.2024		Nos % of Holding	16.59.000.00 48.20	11 (6 000 00 48.20	90,000,01,00

1.1.3 Details of Shareholding of Promoters

Nos % of Holding Nos H	Name of Shareholds	31 01 4014				Partnership	rshin			
aved Iqbal Nos % of Holding Nos % of Holding Nos % of Holding Nos % of Holding Nos 10.103 olasmmad Nadeem 16.58,000.00 48.20 50.00 <th></th> <th>P707'10'10</th> <th>13.05.</th> <th>2023</th> <th>31.03</th> <th></th> <th></th> <th>000</th> <th></th> <th></th>		P707'10'10	13.05.	2023	31.03			000		
Naved Idbal Naved Idbal Nos Statement of assetts and notes to restated summarry, statement of assetts and light in the significant accounting policies and notes to restated summarry. Nos Holding (Nos 16,00) (30 %			. 31.03.	770	31.0	31.03.2021
Nadeem 16,58,000,00 48,20 50,00	aved Jobaj			Holding		% of Holding	Nos	% of Holding	Nos	% of Holding
otal 50.00 150.0	Iohammad Nadeem		300	0000					1	
ote: The above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities and accounting policies and notes to restated summary, statement of assets and liabilities and the significant accounting policies and notes to restated summary, statement of assets and liabilities and the significant accounting policies and notes to restated summary, statement of assets and liabilities and statement of assets and liabilities and statement of assets and	otal		2.20	20.00		20.00		50.00		
above statements should be read with the significant accounting policies and notes to restated summary, statement of assets and liabilities and inhibitive a	000	33.16.000.00	2000	20.00	•	20.00	•	0000		1
100.00 library statement of assets and libritime months.	are the above statements should be read with the significant account	untino policies and nesses	0.40	100.00	•	100 00		20.00	1	50.00
The Mary Date County of the Co		with powers and notes to restated sun	mary, statement of	assets and liabi	lities, profits	and losses and en	oh Osmi	100.00	•	

1.1.3 Change in Shareholding of Promoters

Name of Shareholder 31.01.2024 13.05.2023 31.03.2023 Partnership 31.03.2022 31.03.2023 31.03.2023 31.03.2022 31.03.2023 <

GREENHITEGH VENTUR 3 LIM.TED

GREENHITECH VENTURES LIMITED

My alrowment (producery)

OIRECTOR,

frot for

ANNEXURE - V: MATERIAL ADJUSTMENT TO THE RESTATED FINANCIAL STATEMENT

1 Material Regrouping

Appropriate adjustments have been made in the Restated Standalone Financial Statements of Assets and Liabilities, Profit and Losses and Cash Flows, wherever required, by reclassification of the corresponding items of income, expenses, assets and liabilities in order to bring them in line with the regroupings as per the audited financial statements of the company and the requirements of SEBI Regulations.

The Summary of results of restatement made in the Audited Standalone Financial Statements for the respective years and its impact on the profit/(loss) of

he Company is as follows:	3		Partners	hip	
And the second second second	For the Period from 14th May	For the Period from 01 April	For The Y	ear Ended Mar	ch 31,
Particulare	2023 to January 31, 2024	2023 to May 13, 2023	2023	2022	2021
	34.37	8.38	102.81	232.65	45.39
(A) Net Profits as per audited financial statements (A)					1.32
Add//Less) : Adjustments on account of -	(0.81)	0.24	1,30	1.03	-5.0
Difference on Account of Change in Delerred 18x	1.39	-0.95	-5.18	-4.28	- Commission of the Commission
ay Defference on Account of Change in Depreciation Method		(2.61)	(41.70)	(94.27)	(17.25
3) Difference on Account of Provision for Income Tax	0.67		(45,58)	(97.51)	(21.00
	1.26	(3.33)	57.23	135.14	24.39
Total Adjustments (B)	35.64	5.05	3/123		
Restated Profit/ (Loss) (A+B)					

3. Notes on Material Adjustments pertaining to prior years

(1) Difference on Account of Change in Deferred Tax

Deferred Tax Assets is not recognized in Audited Financials which has been recognized in Restated Financial Statements

(2) Difference on Account of Change in Method of Depreciation

Since Partnership Firm is converted into company w.c.f. 14th May 2023, So that all the depreciation charged for earlier period has been restated as per the Method Provided in Schedule II.

(3) Difference on Account of Change in Provision for Income Tax

Since the Restated Profit is changed so that Provision for income Tax also got changed.

Reconciliation of Equity	La de la marcha de la	Salarus Compress	Partners		
The constant of the second constant of the se	NAME OF TAXABLE PARTY.		For The Y	ear Ended Mar	ch 31,
Partículars		from 01 April	2023	2022	2021
	455,37	429,50	368.02	423.70	161.99
(A) Total Equity as per audited financial statements (A)	1.26	(14.19)	(52.57)	(101.25)	(21.00
A LAGI Pastatement Adjustments	456.64	415.30	315.45	322.45	140.99
Total Equity as per Restated Financial Statements (A+B)	430.04	112.00			

GREENHITECH VENTURES LIMITED

Mohammad Wadeen
DIRECTOR

(make Toin

	IRE - VI . NE	As At January	As At May 13, 2023	Partner Aı	at 31st March	
r. No	Particulars	2024	2023	2023	2022	2021
		47.85	7.43	97.63	228.37	40
٨	Restated Profit before tax	47.03		-	(*7	
/	Short Term Capital Gain at special rate	25.17%	31.20%	34.94%	34.94%	31.20
_	Normal Corporate Tax Rates (%)		15.60%	15.60%	15.60%	15.609
	Short Term Capital Gain at special rate	15.60%	0.00%	0.00%	0.00%	0.00%
	MAT Tax Rates (%)	15.60%	0.0078			
В	Tax thereon (including surcharge and education	-		34.11	79.79	12.58
	cess)	12.04	2.32	34.11		
	Tax on normal profits Short Term Capital Gain at special rate	-	-		79.79	12.58
		12.04	2.32	34.11		
	Total					
	Adjustments:					
C	Permanent Differences		:			-
	Deduction allowed under Income Tax Act	7(*)				
	Exempt Income				-	2
	Allowance of Expenses under the Income Tax Act		7:			
	Disallowance of Income under the Income Tax Act			7.20	2.34	1.38
	Angle Income Tox Act		•	7.20	3543:	
	Disallowance of Expenses under the Income Tax Act			7.20	2.34	1.38
			•	7.20		
	Total Permanent Differences			5,18	4.28	5.06
D	Timing Differences Difference between tax depreciation and book	(2.09)	0.95	3.10		
	Difference between tax depreciation and deep		0.95	5.18	4.28	5.06
	depreciation	(2.09)	0.95	12.38	6.62	6.44
	Total Timing Differences Net Adjustments E= (C+D)	(2.09)	0.30	4.33	2.31	2.01
E	Tax expense/(saving) thereon	(0.52)	8.38	110.01	234.99	46.77
F	Total Income/(loss) (A+E)	45.76		-	-	
G	Taxable Income/ (Loss) as per MAT	47.85	2.61	38.44	82.11	14.59
	Tax or per normal provision	11.52				
	Top under Minimum Alternative 122	7.46				
J	under Section 115 JB of the Income Tax Act		2.61	38.44	82.11	14.59
	Net Tax Expenses (Higher of I or J)	11.52			-	
	Net 14x Expenses (ringues	•		38.44	82.11	14.59
K	Relief u/s 90/91 Total Current Tax Expenses	11.52	2.61	3.27	12.16	2.66
	- I	2		41.70	94.27	17.25
L	Total Current Tax Expenses above statements should be read with the significant account of the statement of	11.52	2.01	- statement (of assets and lia	bilities,

GREENHITECH VENTURES LIMITED

Mohammad Wadem

DIRECTOR.

ANNEXURE - VII : RESTATED STATEMENT OF CAPITALISATION

Sr. No	Particulars	Pre Issue	(Rs. In Lakh
51110	Debts	176 18806	Post lasue
٨	Long Term Debt*	53.07	53.07
В	Short Term Debt*	378.64	378.64
С	Total Debt	431.71	431.71
	Equity Shareholders Funds		
	Equity Share Capital*	344.00	470.00
	Reserves and Surplus*	112.64	521.64
D	Total Equity	456.64	991.64
Е	Total Capitalization	888.35	1,423.35
	Long Term Debt/ Equity Ratio (A/D)	0.12	0.05
	Total Debt/ Equity Ratio (C/D)	0.95	0.44
lotes :			
The amo	ounts are consider as outstanding as on Janu	ary 31, 2024	

GREENHITECH VENTURES LIMITED

Mohammad Director

(Rs. In Lakhs)

		Partne			The state of the s
	As at 31st January	As at 31st January As at 13th May 2023		31st March	
Particulars	2024	At at 15th May 2025	2023	2022	2021
Bank Guarantee/ LC Discounting for which FDR margin money has been given to the bank as Security	*	, 5	(= :	*	•
2. Capital Commitment			*)	(BH)	
3. Income Tax Demand		-	Ħ	(⊕);	
4. TDS Demands	(4)	•	U.S.		
Total		-	-		- 7 <u>*</u>

ANNEXURE - IX: RESTATED STATEMENT OF ACCOUNTING RATIOS

The state of the s	5/4/ 10 10 10 10 10 10 10 10 10 10 10 10 10	Partnership				
A PER PROPERTY OF A PERSON OF	As at 31st January	The state of the s	As at 3	1st March		
Particulars	2024	As at 13th May 2023	2023	2022	2021	
Restated PAT as per P& L Account (Rs. in Lakhs)	35.64	5.05	57.23	135.14	24.39	
Actual No. of Equity Shares outstanding at the end of the year	34,40,000	10,000	10,000	10,000	10,000	
Weighted Average Number of Equity Shares at the end of the Year (Note -2)	33,62,681	80,000	80,000	80,000	80,000	
Net Worth	456.64	415.31	315.45	322.45	140.99	
Current Assets	2658.17	2605.63	2681.72	3155.54	2342.80	
Current Liabilities	2168.05	2040.11	2217.05	2782.82	2204.73	
Earnings Per Share			672.24	1351.40	243.87	
Eps (Pre Bonus)	1.04	50.54	572.26	168.93	30.48	
Eps (Post Bonus)	1.06	6.32	71.53	256.95	65.61	
EBIDTA	78.50	14.30	155.80	41.91%	17.30%	
Return on Net Worth (%)	7.80%	1.22%	18.14%		1,409.88	
Net Asset Value Per Share (Rs)	13.27	4,153.08	3,154.50	3,224.47		
Current Ratio	1.23	1.28	1.21	1.13	1.06	
Nominal Value per Equity share after Share split (Rs.)	10	10	10	10	10	

* The Company does not have any diluted potential Equity Shares. Consequently the basic and diluted profit/earning per share of the company remain the same.

Notes:

The ratios have been calculated as below:

- a) Basic Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Equity Shares outstanding during the six months/year.
- b) Diluted Earnings Per Share (Rs.) = Restated PAT attributable to Equity Shareholders/ Weighted Average Number of Diluted Potential Equity Shares outstanding during the six months/year.
- c) Return on Net Worth (%) = Restated PAT attributable to Equity Shareholders/ Net Worth X 100
- d) Restated Net Asset Value per equity share (Rs.) = Restated Net Worth as at the end of the six months/year/ Total Number of Equity Shares outstanding during the six months/year.
- Weighted Average Number of equity shares is the number of equity shares outstanding at the time of conversion of partnership firm i.e. May 13, 2023 increased with effect of bonus made on July 17, 2023.
- 3) Earnings Per Share calculation are in accordance with Accounting Standard 20- Earnings Per Share, notified under the Companies (Accounting Standards) Rules 2006, as amended.
- Net Worth = Equity Share Capital + Reserve and Surplus (including surplus in the Statement of Profit & Loss) Fictitious Assets

The figures disclosed above are based on the Restated Financial Statements of the Company.

UKEENHITECH VENTURES LIMITED

GREENHITECH VENTURES LIMITED Mohammad Dedeem
DIRECTOR.

F-27

As required under Accounting Stand	STATEMENT OF RELATED PARTY DISCLOSURES AS RESTATED lard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, during the year with related parties of the company as defined in AS 18.
List of Related Parties and Nat	ture of Relationship :
Relationship with Related party	Name of related parties
	Naved Iqbal
Cey Managerial Personnel	Mohammad Nadeem
	Biolium CBG Private Limited
Associate Concerns	Greenkashi Bio Energy Private Imited
	India Paints & Chemicals be read with the significant accounting policies and notes to restated summary, statement of assets and

SACENHITECH VENTURES LIMITED

Mohammad Waden

GREENHITECH VENTURES LIMITED

freta Tain

				Parte	ership	(Rs. In Lakh
Nature of Transactions	Name of Related Parties	As at 31st	As at 13th May		As at 31st March	
		January 2024	2023	2023	2022	2021
Partners/Directors Remuneration	Naved Iqbal	3.00	1.00	1.25	25.00	20.00
1. Partners/Directors Remuneration	Mohammad Nadcem	3.00	1.00	1.25	25.00	20.00
Total		6.00	2.00	2.50	50.00	40.00
		l .				
	•					
	Biolium CBG Private Limited					57.69
, Purchases	Greenkashi Bio Energy Private Imited	á)		-	*: N	17.61
	India Paints & Chemicals	-			66.70	31.07
4, Loans & Advances	Greenkashi Bio Energy Private Imited	21.00				
					66.70	
	Naved Iqbal					
	Opening Balance		78.			
Ţ	Add Loan Received during the year	192.98		300		
	Less : Loan Repaid during the year	2.61				
	Closing Balance	190.37			*	
4. Unsecured Loans	Mohammad Nadcem			/.		
	Opening Balance					
	Add: Loan Received during the year	2.83				
	Less : Loan Repaid during the year	0.49			•	
-	Closing Balance	2.34		•		

GREENHITECH VENTURES LIMITED

Mohammad DIRECTOR.

						(Rs. In Lakh)
				Partne	rship	
	Name of Related Party	31.01.2024	13.05.2023	31.03.2023	31.03.2022	31.03.2021
	Naved Igbal	190.37	304.22	252.93	303.07	141.06
1	Mohammad Nadcem	2 34	125.28	115.09	120,63	12.58
Payables/(Receiva	Biolium CBG Private Limited	57.69	57 69	57.69	57.69	57.69
ble)	Greenkashi Bio Energy Private Imited	(21.63)	(0.63)	(0.63)	(0.63)	(21.15
DIC)	India Paints & Chemicals	5.35	5.35	5.35	92.51	59.45
Total	India 1 anns & Chemicais	234.13	491.91	430.43	573.28	249.63

appearing in Annexure IV, I, II III,

GREENHITECH VENTURES LIMITED

GREENHITECH VENTURES LIMITED

Mohammad

DIRECTOR