

Depreciation is provided on the basis of straight line method and charged over useful life as per the manner prescribed in Schedule II to the Companies Act, 2013.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefit is expected to arise from the continued use of the asset. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is recognised in profit and loss in the period the item is derecognised.

In case of projects constructed on lease hold land, useful life is considered at primary lease period or estimated useful life whichever is earlier. Costs incurred for land rights are amortised over the period of primary lease.

Useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5 Leases

At inception of contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As a Lessee

Right-of-Use Assets

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

Short term leases and leases of low value of assets

The Company applies the short-term lease recognition exemption to its short-term leases. It also applies the lease of low-value assets recognition exemption that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2.6 Financial assets

A Financial asset is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

Financial assets

Initial Recognition and Measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset

Subsequent Measurement

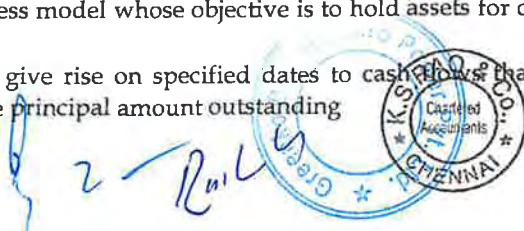
For purposes of subsequent measurement, financial assets are classified in three categories:

- Financial assets at amortized cost
- Financial assets at fair value through other comprehensive income (FVTOCI)
- Financial assets at fair value through Statement of Profit and Loss (FVTPL)

Financial assets at amortized cost

A 'Financial asset' is measured at the amortized cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding



After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss.

Financial asset at fair value through other comprehensive income (FVTOCI)

A 'Financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- The asset's contractual cash flows represent SPPI.

Financial assets included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals in the statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Statement of Profit and Loss.

Interest earned whilst holding FVTOCI Financial asset is reported as interest income using the EIR method.

Financial asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for Financial assets. Any Financial asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL.

In addition, the Company may elect to designate a Financial asset, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial asset included within FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset) is primarily derecognized (i.e. removed from the Company's balance sheet) when:

- the contractual rights to receive cash flows from the asset have expired, or
- The Company has transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the asset to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Expected credit loss

In accordance with Ind AS 109, Expected credit losses are assessed based on an evaluation of the collectability of receivables. A considerable amount of judgment is required in assessing the ultimate realization of these receivables, including their current creditworthiness, past collection history of each customer and ongoing dealings with them. If the financial conditions of the counterparties with which the Company contracted were to deteriorate, resulting in an impairment of their ability to make payments, additional expected credit loss may be required.



(i) Trade Receivables

An impairment analysis is performed at each reporting date. The expected credit losses over life time of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions. In this approach assets are grouped on the basis of similar credit characteristics such as industry, customer segment, past due status and other factors which are relevant to estimate the expected cash loss from these assets.

(ii) Other financial assets

Other financial assets are tested for impairment based on significant change in credit risk since initial recognition and impairment is measured based on probability of default over the life time when there is significant increase in credit risk.

For assessing increase in credit risk and impairment loss, the Company combines Financial assets on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified, at initial recognition as financial liabilities at FVTPL, or other financial liabilities.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to statement of profit and loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

Other financial liabilities

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of profit and loss.

Financial guarantees

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109.



Offsetting of Financial assets

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

2.7 Impairment of non-financial assets

Assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Value-in-use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of the money and risk specific to the asset or CGU.

2.8 Borrowing costs

Borrowing costs directly attributable to acquisition, construction or production of an asset that necessarily takes substantial period of time to get ready for its intended use are also included as part of the cost of such assets to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are recognized as expense in the year which they are incurred and charged to statement of Profit and Loss.

2.9 Inventories

Stores and spares, consumables are stated at cost or below. Cost is determined on weighted average basis and includes all applicable costs incurred in bringing goods to their present location and condition.

2.10 Employee Benefits

Provident fund

Retirement benefit in the form of provident fund is a defined contribution scheme and the contribution are charged to the Statement of Profit and Loss of the year when the contribution to the respective funds is due. There are no other obligations other than the contribution payable to the respective authorities.

Gratuity

Gratuity is a post employment defined benefit plan. The liability recognized in the balance sheet represents the present value of the defined benefit obligation at the balance sheet date, together with adjustments for past service costs. An independent actuary using the projected unit credit method calculates the defined benefit obligation annually. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in Other Comprehensive Income (OCI).

Compensated absences

Compensated absences are provided for based on actuarial valuation. The actuarial valuation is done as per projected unit credit method.

Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are credited or charged to the statement of profit and loss in the year in which such gains or losses arises.

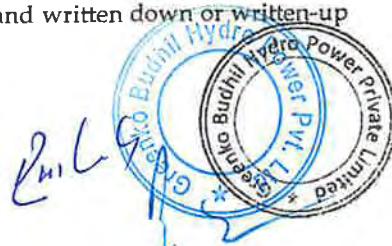
2.11 Taxes on income

Current tax

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with The Income Tax Act, 1961 of India.

Deferred tax

Deferred tax charge or credit reflects the tax effect of timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain to be realized.



2.12 Earnings per share

Basic earnings per share are calculated by dividing the net profit / (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.13 Cash and cash equivalents

Cash and cash equivalents include cash on hand and at bank, and short-term deposits with an original maturity period of three months or less.

2.14 Provisions and contingent liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as other finance expense.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

2.15 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

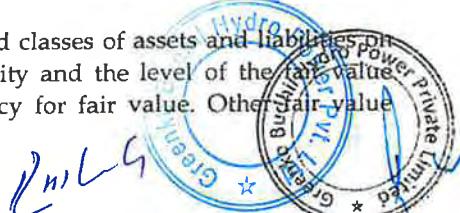
Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.



Greenko Budhil Hydro Power Private Limited

Notes annexed to and forming part of the Provisional financial statements

All amounts in ₹ Lakhs unless otherwise stated

Note 3 : Property, Plant and Equipment

Particulars	Freehold Land	Right-of-use assets	Buildings	Plant and Equipment	Furniture and Fixtures	Office Equipment	Computers	Vehicles	Total	Capital work-in-progress
Gross block										
As at April 01, 2023	87.05	2.00	8,205.78	64,015.22	26.25	64.19	8.14	25.77	72,434.40	18.23
Additions	-	-	3.56	203.71	14.41	5.22	0.84	46.10	273.84	268.06
Deletions/ Disposals	-	-	-	-	-	-	-	-	-	286.29
As at March 31, 2024	87.05	2.00	8,209.34	64,218.92	40.66	69.41	8.98	71.87	72,708.24	-
Additions	-	-	2.77	110.44	-	35.90	10.73	26.61	186.45	-
Deletions/ Disposals	-	-	-	2.39	-	-	-	-	2.39	-
Adjustments	-	-	-	0.00	1.31	(4.50)	3.18	0.00	(0.01)	-
As at March 31, 2025	87.05	2.00	8,212.11	64,326.97	41.98	100.81	22.89	98.48	72,892.29	-
Accumulated Depreciation										
As at April 01, 2023	-	0.67	2,536.96	19,527.24	24.48	60.72	6.22	23.48	22,179.77	-
Charge for the year	-	0.07	295.84	1,525.56	1.20	0.75	0.79	3.75	1,827.96	-
Deletions/ Disposals	-	-	-	-	-	-	-	-	-	-
As at March 31, 2024	-	0.74	2,832.80	21,052.80	25.68	61.47	7.01	27.23	24,007.73	-
Charge for the year	-	0.07	296.30	1,535.37	1.91	0.91	3.22	8.11	1,845.89	-
Deletions/ Disposals	-	-	-	0.21	-	-	-	-	0.21	-
Adjustments	-	-	-	(0.01)	(0.12)	0.12	-	-	(0.01)	-
As at March 31, 2025	-	0.81	3,129.10	22,587.95	27.47	62.50	10.23	35.34	25,853.40	-
Net Block										
As at March 31, 2025	87.05	1.19	5,083.01	41,739.02	14.51	38.31	12.66	63.14	47,038.89	-
As at March 31, 2024	87.05	1.26	5,376.54	43,166.12	14.98	7.94	1.97	44.64	48,700.51	-

Title deeds of immovable property are held in the name of the company

The Property, Plant & Equipment & Intangible assets have not been revalued during the year



336

Greenko Budhil Hydro Power Private Limited**Notes annexed to and forming part of the Provisional financial statements**

All amounts in ₹ Lakhs unless otherwise stated

Note 4. Tax Assets (net)

	As at March 31, 2025	As at March 31, 2024
Non-Current		
Unsecured and Considered good		
Advance Tax (Net of Provision for Tax)	124.07	87.93
Total	124.07	87.93

Note 5. Investments

	As at March 31, 2025	As at March 31, 2024
Unquoted, debt securities		
Investments in fellow subsidiaries at amortised cost		
Greenko Bagewadi Wind Energies Pvt Ltd		
1,200, 9.5% non-convertible debentures of Rs.88,000 (2024: Rs.94,000) each.	1,200.00	1,200.00
	1,200.00	1,200.00
Current (refer note below)		
Non-current		
	72.00	72.00
	984.00	1,056.00
	1,056.00	1,128.00
Aggregate market value of quoted investments		
Aggregate book value of unquoted investments	-	1,128.00
	1,056.00	

Note:

Non-convertible debentures (NCDs) issued by Greenko Bagewadi Wind Energies Private Limited are secured against immovable and movable properties of the respective issuer. These NCDs carrying the repayment of 6% p.a. for first ten years and 8% p.a. for subsequent five years. NCDs due for realization in next 12 months are classified as current.

Note 6. Other financial assets

	As at March 31, 2025	As at March 31, 2024
Non-Current		
Unsecured and Considered good		
Security Deposits		
- Others	703.72	703.72
	703.72	703.72
Current		
Deposits with remaining maturity for more than 12 months		
Interest accrued but not due on fixed deposits	79.55	100.82
Interest accrued but not due on NCDs	3.96	4.22
	83.51	105.04

Note 7. Other assets

	As at March 31, 2025	As at March 31, 2024
Non-Current		
Unsecured and Considered good		
Balance with government authorities	829.67	829.67
	829.67	829.67
Current		
Unsecured and Considered good		
Advances to suppliers	214.28	24.85
Prepaid Expenses	28.36	303.70
	242.64	328.55



Greenko Budhil Hydro Power Private Limited
Notes annexed to and forming part of the Provisional financial statements
All amounts in ₹ Lakhs unless otherwise stated

Note 8. Inventories

	As at March 31, 2025	As at March 31, 2024
Current Stores and Spares	276.90	222.35
Total	276.90	222.35

Note 9. Trade Receivables

	As at March 31, 2025	As at March 31, 2024
Current Unsecured, Considered good Refer Note.35	43.59	756.74
Total	43.59	756.74

Note 10. a) Cash and Cash Equivalents

	As at March 31, 2025	As at March 31, 2024
Cash on Hand	1.49	1.54
Balances With Banks		
In Current Accounts	98.99	148.45
Deposits with original maturity less than 3 months	1,550.13	-
Total	1,650.61	149.99

Note 10. b) Other Bank Balances

	As at March 31, 2025	As at March 31, 2024
Deposits with remaining maturity for more than 3 months but less than 12 months	1,472.43	2,424.82
Total	1,472.43	2,424.82

*Includes balances with banks held as margin money deposits against bank guarantee and other commitments for ₹1,472.43 (March 31, 2024 ₹ 2,484.82)

Note 11. Loans

	As at March 31, 2025	As at March 31, 2024
Current		
Unsecured and Considered good		
Inter-corporate loans to related parties	9,115.24	8,240.13
Refer Note.30		
Total	9,115.24	8,240.13

Loans to related parties are short-term in nature



Greenko Budhil Hydro Power Private Limited
 Notes annexed to and forming part of the financial statements
 All amounts in ₹ Lakhs unless otherwise stated

Note 12: Equity Share Capital

a. Share Capital

	As at March 31, 2025		As at March 31, 2024	
	Number	Amount	Number	Amount
Authorised Equity Shares of Rs. 10 each	55,00,00,000	55,000.00	55,00,00,000	55,000.00
Issued Equity Shares of Rs.10 each	30,71,83,472	30,718.35	30,71,83,472	30,718.35
Subscribed and Paid-up Equity Shares of Rs.10 each fully paid-up	30,71,83,472	30,718.35	30,71,83,472	30,718.35
		30,718.35		30,718.35

b. Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

	As at March 31, 2025		As at March 31, 2024	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	30,71,83,472	30,718.35	30,71,83,472	30,718.35
Issued during the year	-	-	-	-
Shares outstanding at the end of the year	30,71,83,472	30,718.35	30,71,83,472	30,718.35

c. Terms and rights attached to equity shares

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

d. Number of Shares held by Promoters

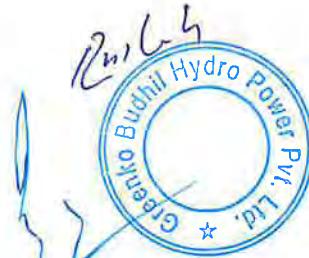
Name of the Promoter	As at March 31, 2025	% of shareholding	As at March 31, 2024	% of shareholding	% of Change during the year
Greenko Tejassarnika Hydro Energies Private Limited	30,71,83,472	100.00	30,71,83,472	100.00	-

Name of the Promoter	As at March 31, 2024	% of shareholding	As at March 31, 2023	% of shareholding	% of Change during the year
Greenko Tejassarnika Hydro Energies Private Limited	30,71,83,472	100.00	30,71,83,472	100.00	-

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

	As at March 31, 2025		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Greenko Tejassarnika Hydro Energies Private Limited #	30,71,83,472	100.00	30,71,83,472	100.00

includes 10,000 equity shares of Rs. 10 each fully paid up held by nominee.



Greenko Budhil Hydro Power Private Limited
Notes annexed to and forming part of the Provisional financial statements
All amounts in ₹ Lakhs unless otherwise stated

Note: 13. Other Equity

	As at March 31, 2025	As at March 31, 2024
Retained Earnings		
Balance as at the beginning of the year	(13,503.31)	(13,207.38)
Re-measurement losses on defined benefit obligation	18.15	(12.79)
Profit / (Loss) for the year	130.84	(283.14)
Balance as at the end of the year	(13,354.32)	(13,503.31)
Total Other Equity	(13,354.32)	(13,503.31)

Note 14. Borrowings

	As at March 31, 2025	As at March 31, 2024
Non-Current		
Secured		
9.3% Non-convertible Debentures	36,593.00	38,399.00
(43,000 Debentures of Rs.89,300 (2024: 93,500) each fully paid up)		
Total	36,593.00	38,399.00
Current		
Secured		
Non-convertible Debentures	1,806.00	1,806.00
Unsecured		
Inter corporate loans from related parties (Refer note.30)	16.39	167.06
Total	1,822.39	1,973.06

Terms of Non-convertible Debentures

The company has issued 43,000 (number of NCDs), 9.3% Unlisted, Secured, Redeemable and Non-Convertible Debentures (NCDs) of Rs. 100,000 each fully paid-up, of which 14.9% repayable in 8 structured instalments on half yearly basis with last instalment ending in March 2026 and the balance 85.10% repayable in bullet in September 2034. Interest on NCDs are payable on semi-annually.

The NCD's are secured by first ranking registered charge on all immovable (including leasehold rights) and movable property of the issuer, present and future, tangible and intangible, (but excluding the accounts receivable and related escrow accounts).

Inter corporate loans from related parties are interest free and repayable on demand.

Note 15. Provisions

	As at March 31, 2025	As at March 31, 2024
Non-Current		
Provision for Gratuity	93.34	91.90
Provision for employee compensated absence	27.46	29.98
Total	120.80	121.88
Current		
Provision for Gratuity	5.32	17.12
Provision for employee compensated absence	1.06	5.67
Total	6.38	22.79

Note 16. Deferred Tax Liabilities/(Assets) (Net)

	As at March 31, 2025	As at March 31, 2024
Deferred Tax Liability		
On Fixed assets	9,281.49	9,293.55
Deferred Tax Asset		
On Employee benefits	-	(37.61)
MAT Credit Entitlement	-	-
On Others	(4,998.55)	(5,644.23)
Total	4,282.94	3,611.71

Chethan

K.S. RAO & CO.
Chartered Accountants
CHENNAI

Greenko Budhil Hydro Power Private Limited

34/

Greenko Budhil Hydro Power Private Limited
 Notes annexed to and forming part of the Provisional financial statements
 All amounts in ₹ Lakhs unless otherwise stated

Note 17. Trade Payables

		As at March 31, 2025	As at March 31, 2024
Current			
a) Total outstanding dues of micro enterprises and small enterprises*		11.26	11.31
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		331.57	285.79
Refer Note.38		342.83	297.10
	Total		

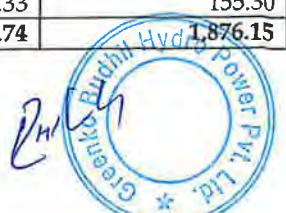
Trade payables Ageing Schedule :	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31, 2025					
i) Total outstanding dues of micro enterprises and small enterprises	11.26	-	-	-	11.26
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	92.66	10.22	8.96	219.73	331.57
iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	103.92	10.22	8.96	219.73	342.83
As at 31 March 2024					
i) Total outstanding dues of micro enterprises and small enterprises	11.31	-	-	-	11.31
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	57.11	8.96	26.48	193.24	285.79
iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	68.42	8.96	26.48	193.24	297.10

Note 18. Other Financial Liabilities

	As at March 31, 2025	As at March 31, 2024
Interest accrued but not due on borrowings	148.80	155.79
Creditors for capital goods	4.93	4.93
Total	153.73	160.72

Note 19. Other Current Liabilities

	As at March 31, 2025	As at March 31, 2024
Unsecured		
Others		
- Statutory liabilities	46.62	44.06
- Creditors for others	1,676.79	1,676.79
- Others	246.33	155.30
	1,969.74	1,876.15



Note 20. Revenue from operations

	For the year ended March 31, 2025	For the year ended March 31, 2024
Sale of electrical energy	7,810.59	7,887.18
Sale of renewable energy certificates	40.69	4.90
Less: Rebates	-	-
	7,851.28	7,892.08

Note 21. Other income

	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on deposits	369.54	234.76
Interest on investments in NCD's	105.16	112.14
Insurance claims received	-	207.42
Other non-operating income	1.28	3.39
	475.98	557.71

Note 22. Operating expenses

	For the year ended March 31, 2025	For the year ended March 31, 2024
Operating expenses		
Consumption of stores and materials	97.06	84.07
Operation & maintenance expenses	31.73	28.05
Electricity and reactive power charges	-	27.10
Insurance expense	-	208.50
Repair and maintenance expense	388.43	687.86
Vehicle hire expenses	1.95	1.65
Plant security expenses	51.87	52.01
Other operating expenses	82.23	88.50
Total	653.27	1,177.74

Note 23. Employee benefits expense

	For the year ended March 31, 2025	For the year ended March 31, 2024
Salaries, wages and bonus	817.17	923.09
Contribution to provident fund	38.22	46.31
Gratuity and compensated absence	14.89	25.48
Staff welfare expenses	49.35	45.18
	919.63	1,040.06



Note 24. Finance costs

	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on NCD	3,690.08	3,838.21
Interest - Others	102.03	0.06
Bank and other charges	7.85	17.03
	3,799.96	3,855.30

Note 25. Other Expenses

	For the year ended March 31, 2025	For the year ended March 31, 2024
Rent expenses	2.05	1.20
Legal and professional expense	138.05	73.81
Electricity charges	0.60	0.75
Insurance	1.82	1.30
Office maintenance	5.88	3.94
Repairs and Maintenance - others	92.22	3.46
Rates & taxes	30.44	30.01
Travelling and conveyance	12.29	5.88
Communication expenses	12.70	12.24
CSR expenses	2.65	3.04
Donations	1.42	50.88
Subscriptions, Seminars and Sponsorships	2.22	5.38
Payment to auditors		
- Statutory audit	4.43	4.43
- Tax audit	1.18	-
Loss on disposal of property, plant and equipment	0.35	-
Miscellaneous expenses	1.01	0.79
Total	309.31	197.11



264

Note 26. Commitments and Contingent Liabilities

a) The estimated amount of contracts remaining to be executed on capital accounts (net off advances) and not provided for is ₹ 63.46 (March 31, 2024: 13.02)

b) i) Matters under appeals

Nature of claim	As at March 31, 2025	As at March 31, 2024
Claim for Transmission line charges *	1,651.54	1,651.54
Income Tax demand	525.79	1,028.91

The Company has contested these demand in the High Court. Pending disposal of the said matter, based on internal assessment and based on legal opinion, the management is confident of favourable outcomes in this matter.

* The Company had terminated the Power Purchase Agreement (PPA) entered with PTC India Limited (PTC). Haryana Power Generation Corporation Limited (HPGCL), the ultimate beneficiary (as PTC entered into a power supply agreement with HPGCL), disputed the termination. HPGCL approached the Haryana Electricity Regulatory Commission (HERC) seeking inter alia that (i) the termination of the PPA to be declared illegal and invalid and (ii) that both the Greenko Budhil and PTC be directed to comply with their obligations qua HPGCL ("HPGCL Petition"). The Company has approached the Appellate Tribunal for Electricity (APTEL). APTEL has held that HERC does not have jurisdiction over the dispute. HPGCL and PTC both have challenged the decision of APTEL separately with Hon'ble Supreme Court of India. Petitions have been admitted by Hon'ble Supreme Court. The matter is pending with Hon'ble Supreme Court for hearing. The issue of levy of transmission charges on the Company is pending before the Hon'ble Appellate Tribunal for Electricity. The Company challenged the levy of transmission charges on the ground that it is not liable to pay transmission charges under BPTA. Based on the facts and based on the legal opinion of an independent counsel, the management is confident of a favourable outcome in this matter.

Note 27. Earnings Per Share (EPS)

	For the year ended March 31, 2025	For the year ended March 31, 2024
Loss for the year	130.84	(283.14)
Number of weighted average shares considered for calculation of basic or diluted earnings per share	30,71,83,472	30,71,83,472
Earnings per share -Basic and diluted (in Rupees)	0.04	(0.09)

Note 28. Tax expense

a. Income tax expense:

	For the year ended March 31, 2025	For the year ended March 31, 2024
Current tax expense	3.64	-
Income-tax - Earlier Years	0.75	2.61
Deferred tax expense	667.61	632.15
Total	672.00	634.76

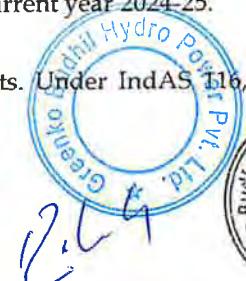
b. Reconciliation of effective tax rate :

	For the year ended March 31, 2025	For the year ended March 31, 2024
Profit/ (loss) before tax	799.20	351.62
Enacted tax rate	26.00%	26.00%
Computed expected tax (liability)/ credit	207.79	91.42
Add: Reconciliation items		
Tax effect due to tax holiday year	-	1.44
Expenses not deductible u/s 94B and other disallowances	457.49	542.62
Tax of previous years and others	6.70	(0.72)
Income tax expense	671.98	634.76

The Company has opted for tax regime under Section 115BAA during the current year 2024-25.

Note 29. Leases

The Company has taken land under lease after making advance payments. Under IndAS 116, the Company has reclassified the Leased land to right-of-use assets.



Note 30. Related party disclosures:

(a) Names of related parties and description of relationship

Description of Relationship	Name of the entity
Ultimate holding company	Greenko Energy Holdings, Mauritius
Intermediate Holding company	Greenko Energies Private Limited
Holding company	Greenko Tejassarnika Hydro Energies Private Limited

(b) Direct or indirect subsidiaries of ultimate holding company with which transactions have taken place (Contd.)

Greenko Dutch BV
Rithwik Energy Generation Private Limited
Greenko Him Kailash Hydro Power Private Limited
Ratnagiri Wind Power Projects Private Limited
Greenko Bagewadi Wind Energies Private Limited
SEI Bheem Private Limited
Technology House (India) Private Limited
SEI Diamond Private Limited
RT Renewable Energy Private Limited
SEI Aditi Power Private Limited
Greenko Solar Energy Private Limited
Greenko Solar Power Private Limited
Sandla Wind Projects Private Limited
Greenko Energy Projects Private Limited
ISA Power Private Limited
SEI Suryashakti Power Private Limited

Summary of significant transactions with related parties by the company

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Greenko Tejassarnika Hydro Energies Private Limited		
Loan given	1,000.00	-
Balance Receivable	1,000.00	-
Greenko Energies Private Limited		
Repayment of loan	69.02	-
Balance Payable	-	69.02
Greenko Dutch BV		
9.3% Unlisted, Secured, Redeemable and Non-convertible Debentures outstanding	38,399.00	40,205.00
Interest paid on NCD's	3,690.08	3,838.21
Rithwik Energy Generation Private Limited		
Loan refunded (net)	100.00	-
Balance Receivable	485.03	585.03
Ratnagiri Wind Power Projects Private Limited		
Balance Receivable	5,358.02	5,358.02
Greenko Bagewadi Wind Energies Private Limited		
Investments in Non-convertible debentures		
Investment value receivable	1,056.00	1,128.00
Interest income on Investments in NCD's	105.16	112.14
Interest receivable on Investment in NCDs	3.96	4.22
SEI Bheem Private Limited		
Loan refunded		50.00
Balance payable		-



Summary of significant transactions with related parties by the company (Contd.)

	For the Year ended March 31, 2025	For the Year ended March 31, 2024
Technology House (India) Private Limited		
Loan refunded	-	0.01
Balance receivable	-	-
SEI Diamond Private Limited		
Loan refunded	25.02	-
Balance receivable	-	25.02
RT Renewable Energy Private Limited		
Loan taken (net)	1.16	-
Balance payable	1.16	-
Greenko Solar Energy Private Limited		
Repayment of loan	-	0.05
Balance payable	-	-
SEI Aditi Power Private Limited		
Balance receivable	412.03	412.03
Sandla Wind Projects Private Limited		
Repayment of loan	98.04	-
Balance payable	-	98.04
SEI Suryashakti Power Private Limited		
Balance receivable	260.02	260.02
Greenko Solar Power Private Limited		
Loan refunded	0.01	-
Balance receivable	1,600.00	1,600.01
ISA Power Private Limited		
Loan given	0.14	-
Balance receivable	0.14	-
Greenko Energy Projects Private Limited		
Loan taken (net)	15.22	-
Balance payable	15.22	-
Greenko HimKailash Hydro Energies Private Limited		
Loan refunded	-	0.18
Balance receivable	-	-



347

Note 31. Employee benefits

a. Gratuity and Compensated Absence Plan

The following table summarizes the components of net employee benefit expense recognized in the Statement of Profit and Loss, Other Comprehensive Income and amounts recognized in the Balance Sheet and principal assumptions used for the defined benefit gratuity plan(funded) and compensated absence plan (unfunded).

Changes in Projected benefit obligations

	Gratuity		Compensated Absence	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Opening defined benefit obligation	150.24	117.28	35.65	27.89
Interest cost	9.88	8.27	2.29	1.96
Current service cost	14.26	11.72	5.85	4.35
Benefits Paid	(1.90)	-	(1.02)	(0.49)
Benefits Paid by the Company	-	-	-	-
Actuarial (gain)/loss (through P&L)	-	-	-	-
Actuarial (gain)/loss (through OCI)	(21.32)	12.97	(14.23)	1.93
Obligation at the end of year	151.16	150.24	28.54	35.64

Changes in Plan Assets

	Gratuity		Compensated Absence	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
Plan Asset at beginning of the year, fair value	41.24	38.30	-	-
Adjustment to opening plan asset	-	-	-	-
Return on plan assets	3.14	2.76	-	-
Interest income	0.47	0.18	-	-
Contributions	9.56	-	-	-
Benefits Paid	(1.90)	-	-	-
Plan Asset at the end of the year	52.51	41.24	-	-

Net liabilities for gratuity and compensated absence

	Gratuity		Compensated Absence	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
PVO defined benefit obligation	151.16	150.24	28.54	35.64
Fair value of plan assets	52.51	41.24	-	-
Net liability recognized in the balance sheet	98.65	109.00	28.54	35.64

Expenses recognized in statement of profit and loss

	Gratuity		Compensated Absence	
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
Current service cost	14.26	11.72	5.85	4.35
Net Interest	6.74	5.51	2.29	1.96
Net actuarial (gain)/loss recognized during the year	-	-	(14.23)	1.93
	21.00	17.23	(6.09)	8.24



Note 30. Employee benefits (Contd.)

Re-measurement (gain)/loss in OCI

	Gratuity		Compensated Absence	
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
Actuarial (Gain)/Loss recognized for the period	(21.32)	12.97	-	-
Return on Plan Assets excluding net interest	(0.47)	(0.18)	-	-
Total Actuarial (Gain)/Loss recognized in OCI	(21.79)	12.79	-	-

The principal assumptions used in determining gratuity/compensated absence obligations for the Company's plan are shown below:

		For the year ended March 31, 2025	For the year ended March 31, 2024
Discount rate		6.62%	6.97%
Rate of increase in compensation		7.00%	7.00%
Expected rate of return on plan assets			
Expected average remaining service		11.84	12.01
Attrition rate [Past Service (PS)]	PS : 0 - 12 PS : 12 - 22 PS : 22 - 42	5.00% 3.00% 2.00%	5.00% 3.00% 2.00%

Expected Payout

		Gratuity	Compensated Absence
Expected PVO Payouts - 1st year		5.32	1.06
Expected PVO Payouts - 2nd year		5.43	1.08
Expected PVO Payouts - 3rd year		8.79	1.54
Expected PVO Payouts - 4th year		13.30	2.44
Expected PVO Payouts - 5th year		10.03	1.98
Expected PVO Payouts - 6th to 10th year		50.28	9.43

Sensitivity Analysis - Gratuity

	Discount Rate (DR)		Salary Escalation Rate (ER)	
	PVO DR+1%	PVO DR-1%	PVO ER+1%	PVO ER-1%
Present Value Obligation	136.30	168.53	168.03	136.45

Sensitivity Analysis - Compensated Absence

	Discount Rate (DR)		Salary Escalation Rate (ER)	
	PVO DR+1%	PVO DR-1%	PVO ER+1%	PVO ER-1%
Present Value Obligation	25.78	31.72	31.63	25.81

b. Provident fund

The Company makes a contribution of provident fund as per Employees Provident Fund and Miscellaneous Provisions Act, 1952. Contributions made during the year ended March 31, 2025 is ₹ 34.04 (2024: ₹42.41)

c. Other employee benefits

In respect of the Leave Encashment, an amount of ₹ 8.13 has been recognized as expenditure in the Statement of Profit & Loss.



Greenko Budhil Hydro Power Private Limited

Notes annexed to and forming part of the financial statements

All amounts in ₹ Lakhs unless otherwise stated

Note 32. Capital Management

For the purpose of the Company capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the company. The primary objective of the Company capital management is to maximize the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants.

Note 33. Financial Assets and Liabilities

The accounting policies for financial instruments have been applied to the following line items below-

Particulars	Amortised cost	
	As at March 31, 2025	As at March 31, 2024
Financial Assets		
Non-current		
Investments(note. 5)	984.00	1,056.00
Other financial assets(note. 6)	703.72	703.72
Current		
Investments(note. 5)	72.00	72.00
Trade receivables (note. 9)	43.59	756.74
Cash and cash equivalents (note. 10.a)	1,650.61	149.99
Other bank balances (note. 10.b)	1,472.43	2,424.82
Loans (note. 11)	9,115.24	8,240.13
Other financial assets(note. 6)	83.51	105.04
Total	14,125.10	13,508.44

Particulars	Amortised cost	
	As at March 31, 2025	As at March 31, 2024
Financial Liabilities		
Non-current		
Borrowings (note. 14)	36,593.00	38,399.00
Current		
Borrowings (note. 14)	1,822.39	1,973.06
Trade payables (note. 17)	342.83	297.10
Other financial liabilities (note. 18)	153.73	160.72
Total	38,911.95	40,829.88



Note 34. Fair Value

Set out below, is a comparison by class of the carrying amounts and fair value of the Company financial instruments, those with carrying amounts that are reasonable approximations of fair values:

	Carrying Value	Fair value	Carrying Value	Fair value
	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2024
Financial assets measured at Amortised cost				
Non-current				
Investments	984.00	984.00	1,056.00	1,056.00
Other financial assets	703.72	703.72	703.72	703.72
Current				
Investments	72.00	72.00	72.00	72.00
Trade receivables	43.59	43.59	756.74	756.74
Cash and cash equivalents	1,650.61	1,650.61	149.99	149.99
Other bank balances	1,472.43	1,472.43	2,424.82	2,424.82
Loans	9,115.24	9,115.24	8,240.13	8,240.13
Other financial assets	83.51	83.51	105.04	105.04
Total	14,125.10	14,125.10	13,508.44	13,508.44

	Carrying Value	Fair value	Carrying Value	Fair value
	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2024
Financial liabilities measured at Amortised cost				
Non-current				
Borrowings	36,593.00	36,593.00	38,399.00	38,399.00
Current				
Borrowings	1,822.39	1,822.39	1,973.06	1,973.06
Trade payables	342.83	342.83	297.10	297.10
Other financial liabilities	153.73	153.73	160.72	160.72
Total	38,911.95	38,911.95	40,829.88	40,829.88

The management assessed that cash and cash equivalents, other bank balances, trade receivables, security deposits received, receivable from related parties, inter corporate loan from related party, trade payables and security deposits paid approximate their carrying amounts largely due to the short-term maturities of these instruments.

The management assessed that the fair value of the borrowings are not materially different from the carrying value presented.

The fair value of the financial assets and liabilities is included at the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at measurement date.

Note 35. Financial risk management

The Company's activities expose it to a variety of financial risks; market risk, credit risk and liquidity risk. The Company's overall risk management programme focuses to minimise potential adverse effects on the Company's financial performance. The financial instruments of the Company comprise borrowings from banks/other lenders, cash and cash equivalents, bank deposits, trade receivables and other assets, trade payables and other financial liabilities and payable.

Market risk

Market risk is the risk that the fair values of future cash flows of a financial instrument will fluctuate because of volatility of prices in the financial markets. Market risk can be further segregated into a) Foreign exchange risk and b) Interest rate risk

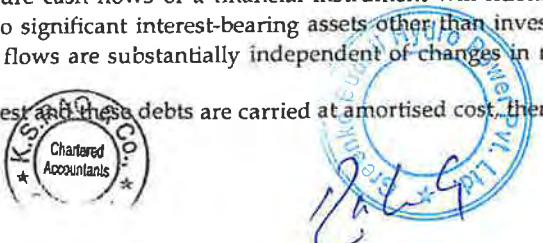
a) Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company has no significant transactions in foreign currency, hence there are no foreign currency exchange risks.

b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company has no significant interest-bearing assets other than investment in bank deposits. The Company's income and operating cash flows are substantially independent of changes in market interest rates.

As the Company's borrowing carries fixed rate of interest and these debts are carried at amortised cost, there is no interest rate risk to the Company.



Greenko Budhil Hydro Power Private Limited
Notes annexed to and forming part of the financial statements
All amounts in ₹ Lakhs unless otherwise stated

Credit risk

Company's revenue is derived from sales to state owned utilities, hence potential risk of default is predominantly a governmental one.

The company maintain banking relationships with only credit worthy banks, which it reviews on an ongoing basis.

The maximum exposure to credit risk for bank deposits and bank balances at the reporting date is the fair value of the amount disclosed in Note-10

Trade receivables that are due for more than one month are considered past due. These receivables have been considered as fully recoverable based on the evaluation of terms implicit in the contracts with customers, legal opinions and other pertinent factors.

The ageing analysis trade receivables as at the reporting date is as follows:

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
As at March 31, 2025						
(i) Undisputed Trade receivables – considered good	43.59	-	-	-	-	43.59
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
As at March 31, 2024						
(i) Undisputed Trade receivables – considered good	756.74	-	-	-	-	756.74
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

The maximum exposure to credit risk at the reporting date is the carrying value of each class of receivable mentioned above. The Company does not hold any collateral as security.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents and maintaining adequate credit facilities.

In respect of its existing operations, the Company funds its activities primarily through long-term loans secured against the power plant. The Company's objective in relation to its existing operating business is to maintain sufficient funding to allow the plants to operate at an optimal level.

The Company believes that the net cash flows expected to be generated from the operations shall be sufficient to meet the operating and finance costs.

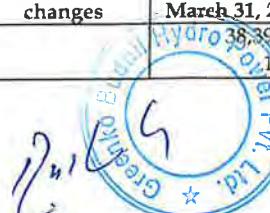
The amounts disclosed in Note No.14 represents the remaining contractual maturities and undiscounted cash flows of the Company's current and non-current borrowings at the end of the reporting period.

The table below summarizes the maturity profile of the Company's financial liabilities

Particulars	Carrying Value	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years	Total
As at March 31, 2025						
Borrowings	38,415.39	1,822.39	-	-	36,593.00	38,415.39
Interest on borrowings	148.80	3,529.12	3,403.15	10,209.45	15,200.73	32,342.45
Trade payables	342.83	342.83	-	-	-	342.83
As at March 31, 2024						
Borrowings	40,372.06	1,973.06	1,806.00	-	36,593.00	40,372.06
Interest on borrowings	155.79	3,697.07	3,529.12	10,209.45	18,603.88	36,039.52
Trade payables	297.10	297.10	-	-	-	297.10

Note 36. Reconciliation of liabilities arising from financing activities

	As at March 31, 2024	Cash Flows	Non-cash changes	As at March 31, 2025
Borrowings - Non Current	40,205.00	(1,806.00)		38,399.00
Borrowings - Current	167.06	(150.67)		16.39



352

Greenko Budhil Hydro Power Private Limited

Notes annexed to and forming part of the financial statements

All amounts in ₹ Lakhs unless otherwise stated

Note 37. Segment information

The Company operates in Single Business Segment of Generation of Power and in a Single Geography. Accordingly disclosure requirements of Ind AS 108, 'Operating Segments' as notified under Section 133 of the Companies Act, are not applicable.

Note 38. The information regarding micro and small enterprises has been identified on the basis of information available with the company. Based on the information available with the Company, there are no micro and small enterprises to whom the company has paid interest or any interest payable on outstanding (under the provisions of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006) during the year ending March 31, 2025.

Note 39. Financial ratios

Ratio	Numerator	Denominator	For the year ended March 31, 2025	For the year ended March 31, 2024	% Variance	Remarks for variation more than 25%
Current ratio (in times)	Current assets	Current liabilities	3.02	2.84	6.20%	Not Applicable
Debt equity ratio (in times)	Borrowings	Total equity	2.21	2.35	-5.66%	Not applicable
Debt service coverage ratio (in times)	EBITDA ⁽¹⁾	Interest + Principal repayment	1.75	1.57	11.08%	Not applicable
Return on equity ratio (in %)	Profit for the year	Total equity	0.75%	-1.64%	-145.81%	The ratio increase due decrease in expenses in current year.
Trade receivable turnover ratio (in times)	Revenue from operations	Average trade receivables	19.62	10.13	93.68%	This ratio increase due to realisation of trade receivables.
Net capital turnover ratio (in times)	Revenue from operations	Working capital ⁽²⁾	0.45	0.46	-1.37%	Not applicable
Net profit ratio (in %)	Profit for the year	Revenue from operations	1.67%	-3.59%	-146.45%	The ratio increase due to profit.
Return on capital employed (in times)	Earnings Before Interest and Taxes (EBIT)	Capital employed ⁽³⁾	0.08	0.07	12.87%	Not applicable

(1) EBITDA: Earnings before interest, taxes, depreciation and amortisation.

(2) Working capital: Current assets - Current liabilities

(3) Capital employed: Total equity + Total debt

(4) Inventory turnover ratio, Trade payables turnover ratio and Return on investment are not applicable/ not relevant.



12/15



353

Greenko Budhil Hydro Power Private Limited

Notes annexed to and forming part of the financial statements

All amounts in ₹ Lakhs unless otherwise stated

Note 40. Other Statutory information

- (i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company does not have any transactions with companies struck off.
- (iii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (vi) 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:
 - (a) 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
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (vii) The Company has 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.
- (viii) The Company has not any such transaction which is not recorded in the books of account 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).

Note 41. Audit trail

The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, no instance of audit trail feature being tampered with was noted in respect of the accounting software.

Note 42. Recent Pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended March 31, 2025, MCA has notified Ind AS - 117 Insurance Contracts and amendments to Ind AS 116 - Leases, relating to sale and leaseback Transactions. The Company has evaluated the amendments and there is no impact on its financial statements.



354

Greenko Budhil Hydro Power Private Limited
 Notes annexed to and forming part of the financial statements
 All amounts in ₹ Lakhs unless otherwise stated

Note 43. Corporate social responsibility expenditure

Particulars	As at March 31, 2025	As at March 31, 2024
i) Gross amount required to be spent by the	-	4.09
ii) Amount spent during the year	2.65	-
iii) Shortfall at the end of the year	(2.65)	1.06
iv) Total of previous year shortfall	(8.14)	(9.20)
v) Excess spend eligible for carry forward	(10.79)	(8.14)
vi) Reason for shortfall	-	-
vii) Nature of CSR activities	-	-
a) Constitution/ acquisition of any asset	-	-
b) On any other purposes	2.65	-
viii) Details of related party transactions	-	-

Note 44. Amount has been rounded off to nearest lakh and previous year have been rearranged, regrouped and recast wherever necessary. Figure 0.00 represent amount below ₹ 500/- rounded off.

Vide our report of even date attached.

For KS Rao & Co
 Firm Reg No: 0031095
 Chartered Accountants


 Bapati MP Kanva
 Partner
 M.No: 223870



For and on behalf of the Board of Directors
Greenko Budhil Hydro Power Private Limited
 CIN No. U40109TG2002PTC038683


 JV S.D. Prasada Raju
 Director
 DIN: 07465899


 P.A. Srinivasa Rao
 Director
 DIN: 06967726


 Priyanka Chopra
 Company Secretary
 M.No.F12901

Place: Chennai
 Date: August 25, 2025

Place : Hyderabad
 Date: August 25, 2025







ANNEXURE 8

Greenko Budhil Hydro Power Private Limited
Provisional Balance Sheet as at September 30, 2025
All amounts in ₹ Lakhs unless otherwise stated

		Note No.	As at September 30, 2025	As at March 31, 2025
I	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant and Equipment	3	46,108.20	47,038.89
	(b) Financial Assets			
	(i) Investments	5	948.00	984.00
	(ii) Other financial assets	6	703.72	703.72
	(c) Other non-current assets	7	829.67	829.67
	(d) Tax assets (net)	4	154.13	142.64
		Sub total	48,743.72	49,698.92
(2)	Current assets			
	(a) Inventories	8	269.50	276.90
	(b) Financial Assets			
	(i) Investments	5	72.00	72.00
	(ii) Trade receivables	9	3,184.41	43.59
	(iii) Cash and cash equivalents	10.a	165.18	1,650.61
	(iv) Other bank balances	10.b	1,566.52	1,472.43
	(v) Loans	11	8,045.76	9,115.24
	(vi) Others	6	37.93	83.51
	(c) Other current assets	7	537.74	242.64
		Sub total	13,879.04	12,956.92
	TOTAL ASSETS		62,622.76	62,655.84
II	EQUITY AND LIABILITIES			
A	EQUITY			
	(a) Equity Share Capital	12	30,718.35	30,718.35
	(b) Other Equity	13	(12,410.52)	(13,354.32)
		Total Equity	18,307.83	17,364.03
B	LIABILITIES			
(1)	Non-Current Liabilities			
	(a) Financial Liabilities			
	- Borrowings	14	35,690.00	36,593.00
	(b) Provisions	15	117.36	120.80
	(c) Deferred tax liabilities (Net)	16	4,581.82	4,282.94
		Sub total	40,389.18	40,996.74
(2)	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	14	1,806.00	1,822.39
	(ii) Trade payables			
	a) Total outstanding dues of micro enterprises and small enterprises	17	-	11.26
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	17	251.83	331.57
	(iii) Other financial liabilities	18	150.23	153.73
	(b) Other current liabilities	19	1,711.31	1,969.74
	(c) Provisions	15	6.38	6.38
		Sub total	3,925.75	4,295.07
	TOTAL EQUITY AND LIABILITIES		62,622.76	62,655.84



		Note No.	For the year ended September 30, 2025	For the year ended March 31, 2025
I	Income	20		
	Revenue from Operations		4,637.31	7,851.28
	Other Income		154.29	475.98
	Total Income		4,791.60	8,327.26
II	Expenses	22 23 24 3 25		
	Operating expenses		347.16	653.27
	Employee Benefits Expense		420.57	919.63
	Finance Costs		1,788.66	3,799.95
	Depreciation and Amortisation Expense		934.38	1,845.90
	Other Expenses		69.06	309.31
	Total Expenses		3,559.83	7,528.06
III	Profit /(Loss) Before Tax		1,231.77	799.20
	Tax Expenses			
	Current Tax		-	-
	Mat credit entitlement		-	-
	Income-tax - Earlier Years		-	0.75
	Deferred Tax		298.88	667.61
IV	Total tax expenses		298.88	668.36
V	Profit / (Loss) for the year		932.89	130.84
VI	Other Comprehensive Income ('OCI')			
	OCI not to be reclassified to profit or loss in subsequent periods			
	Re-measurement gain/(losses) on defined benefit plans		10.89	21.79
	Deffered tax effect on the above		-	(3.64)
	Net OCI not to be reclassified to profit or loss in		10.89	18.15
	Total OCI for the year, net of tax		10.89	18.15
VII	Total Comprehensive Income for the year, net of tax		943.78	148.99
VIII	Earnings per equity share (Face Value Rs 10 each)	26		
	Basic and Diluted		0.30	0.04

Summary of Material Accounting Policies.

The accompanying notes are an integral part of the Financial Statements.

Vide our report of even date attached.

For KS Rao & Co
 Firm Reg No: 003109S
 Chartered Accountants

For and on behalf of the Board of Directors
Greenko Budhil Hydro Power Private Limited
 CIN No. U40109TG2002PTC038683

Bapatla MP Kanva
 Partner
 M.No: 223870

J.V.S.D Prasada Raju
 Director
 DIN: 07465899

P.A. Srinivasa Rao
 Director
 DIN:06967726

Priyanka Chopra
 Company Secretary
 M.No. P12901

Place: Chennai
 Date: August 25, 2025

Place : Hyderabad
 Date: August 25, 2025



Greenko Budhil Hydro Power Private Limited
Provisional Statement of Changes in Equity for the period ended September 30, 2025
All amounts in ₹ Lakhs unless otherwise stated

a. Equity Share Capital

Equity Shares of Rs. 10 each issued, subscribed and fully paid-up	Number	Amount
As at April 01, 2024	30,71,83,472	30,718.35
Shares Issued during the year	-	-
As at March 31, 2025	30,71,83,472	30,718.35
Shares Issued during the year	-	-
As at September 30, 2025	30,71,83,472	30,718.35

b. Other Equity

	Attributable to Equity share holders of the Company	Total
	Reserves and Surplus	
	Retained Earnings	
Balance as at April 01, 2024	(13,503.31)	(13,503.31)
Changes in Equity for the year ended March 31, 2025		
-Opening adjustment of defined benefit obligation	-	-
-Remeasurement losses on defined benefit obligation net of tax	18.15	18.15
Loss for the year	130.84	130.84
Balance as at March 31, 2025	(13,354.31)	(13,354.31)
Changes in Equity for the period ended September 30, 2025		
-Opening adjustment of defined benefit obligation	-	-
-Remeasurement losses on defined benefit obligation net of tax	10.89	10.89
Profit for the year	932.89	932.89
Balance as at September 30, 2025	(12,410.54)	(12,410.54)

Summary of Material Accounting Policies.

Note. 2

The accompanying notes are an integral part of the Financial

Vide our report of even date attached.

For KS Rao & Co
Firm Reg No: 003109S
Chartered Accountants

For and on behalf of the Board of Directors
Greenko Budhil Hydro Power Private Limited
CIN No. U40109TG2002PTC038683

Bapatla MP Kanva
Partner
M.No: 223870

J.V.S.D Prasada Raju
Director
DIN: 07465899

P.A. Srinivasa Rao
Director
DIN:06967726

Priyanka Chopra
Company Secretary
M.No. P12345678

Place: Chennai
Date: August 25, 2025

Place : Hyderabad
Date: August 25, 2025



357

Note 1: Background

Greenko Budhil Hydro Power Private Limited is engaged in the business of generation of power. The Company has established a power plant with the capacity of 70 MW on Budhil Nallah a major tributary of River, Tehsil Bharmour, Distt. Chamba in Himachal Pradesh. The registered office of the Company is located at Second Floor, Block D, Plot No.13, SY. NO. 64 Part Hitech City Layout, Madhapur Village, Hyderabad, Rangareddi - 500081.

Note 2. Material Accounting Policies

This note provides a list of the material accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of Preparation of Financial Statements

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on the accrual basis, except certain financial asset and liabilities measured at fair value, in all material aspects in compliance with the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and presented in INR Lakhs. The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant amendment rules issued thereafter.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013.

2.2 Use of estimates, assumptions and judgements

The preparation of financial statements in conformity with Ind AS requires management of the Company to make estimates and assumptions and judgements that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the results of operations during the reporting periods. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from those estimates. Examples of such estimates include future obligations under employee retirement benefit plans, recognition of deferred tax assets and useful lives of fixed assets. Any revision to accounting estimates is recognized prospectively in the current and future periods.

2.3 Revenue recognition

(a) The Company is in the business of generation and supply of Electricity. Revenue from contract with customers is recognised when control of goods and services are transferred to the customers at an amount that reflects the consideration to which the company expects to be entitled in change of goods or services.

Revenue is measured at the fair value of the consideration received or receivable in accordance the relevant agreements, net of discounts, rebates and other applicable taxes and duties.

Revenue from sale of electricity is recognised on the basis of the number of units of power exported in accordance with the joint meter reading undertaken with the transmission at the rates prevailing on the date of export as determined by the Power Purchase agreement/ market rates as applicable less the wheeling, banking charges and free power as applicable if any. claims for delayed payment charges and other claims, if any, are recognised as per the terms of power purchase agreements only when there is no uncertainty associated with the collectability of these claims.

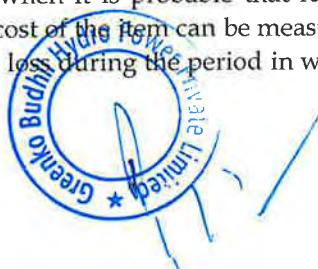
(b) Revenue from Emission Reduction is recognized after registration of the project with United Nations Framework Convention on Climate Change (UNFCCC), generation of emission reductions and upon execution of a firm contract of sale.

(c) Insurance claims are recognized as and when the claims are received from the Insurer.

(d) Interest income is recognized in the year in which it is accrued and stated at gross using effective interest rate method.

2.4 Property, Plant and Equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any impairment in value. Freehold land is not depreciated. Historical cost includes expenditure that is directly attributable to the acquisition of the items and borrowing cost. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with them will flow to the Company and the cost of the item can be measured reliably. All repairs and maintenance expenditure are charged to profit and loss during the period in which they are incurred.



Depreciation is provided on the basis of straight line method and charged over useful life as per the manner prescribed in Schedule II to the Companies Act, 2013.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefit is expected to arise from the continued use of the asset. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is recognised in profit and loss in the period the item is derecognised.

In case of projects constructed on lease hold land, useful life is considered at primary lease period or estimated useful life whichever is earlier. Costs incurred for land rights are amortised over the period of primary lease.

Useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

2.5 Leases

At inception of contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As a Lessee

Right-of-Use Assets

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

Lease Liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

Short term leases and leases of low value of assets

The Company applies the short-term lease recognition exemption to its short-term leases. It also applies the lease of low-value assets recognition exemption that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

2.6 Financial assets

A Financial asset is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

Financial assets

Initial Recognition and Measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset

Subsequent Measurement

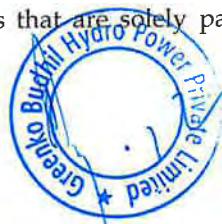
For purposes of subsequent measurement, financial assets are classified in three categories:

- Financial assets at amortized cost
- Financial assets at fair value through other comprehensive income (FVTOCI)
- Financial assets at fair value through Statement of Profit and Loss (FVTPL)

Financial assets at amortized cost

A 'Financial asset' is measured at the amortized cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding



After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognized in the Statement of Profit and Loss.

Financial asset at fair value through other comprehensive income (FVTOCI)

A 'Financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- The asset's contractual cash flows represent SPPI.

Financial assets included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses and reversals in the statement of Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to Statement of Profit and Loss.

Interest earned whilst holding FVTOCI Financial asset is reported as interest income using the EIR method.

Financial asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for Financial assets. Any Financial asset, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL.

In addition, the Company may elect to designate a Financial asset, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial asset included within FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset) is primarily derecognized (i.e. removed from the Company's balance sheet) when:

- the contractual rights to receive cash flows from the asset have expired, or
- The Company has transferred its contractual rights to receive cash flows from the financial asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the asset to the extent of the Company's continuing involvement in the asset. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Expected credit loss

In accordance with Ind AS 109, Expected credit losses are assessed based on an evaluation of the collectability of receivables. A considerable amount of judgment is required in assessing the ultimate realization of these receivables, including their current creditworthiness, past collection history of each customer and ongoing dealings with them. If the financial conditions of the counterparties with which the Company contracted were to deteriorate, resulting in an impairment of their ability to make payments, additional expected credit loss may be required.



(i) Trade Receivables

An impairment analysis is performed at each reporting date. The expected credit losses over life time of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions. In this approach assets are grouped on the basis of similar credit characteristics such as industry, customer segment, past due status and other factors which are relevant to estimate the expected cash loss from these assets.

(ii) Other financial assets

Other financial assets are tested for impairment based on significant change in credit risk since initial recognition and impairment is measured based on probability of default over the life time when there is significant increase in credit risk.

For assessing increase in credit risk and impairment loss, the Company combines Financial assets on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified, at initial recognition as financial liabilities at FVTPL, or other financial liabilities.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to statement of profit and loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

Other financial liabilities

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit and loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of profit and loss.

Financial guarantees

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109.



Offsetting of Financial assets

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

2.7 Impairment of non-financial assets

Assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Value-in-use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessment of the time value of the money and risk specific to the asset or CGU.

2.8 Borrowing costs

Borrowing costs directly attributable to acquisition, construction or production of an asset that necessarily takes substantial period of time to get ready for its intended use are also included as part of the cost of such assets to the extent they relate to the period till such assets are ready to be put to use. All other borrowing costs are recognized as expense in the year which they are incurred and charged to statement of Profit and Loss.

2.9 Inventories

Stores and spares, consumables are stated at cost or below. Cost is determined on weighted average basis and includes all applicable costs incurred in bringing goods to their present location and condition.

2.10 Employee Benefits

Provident fund

Retirement benefit in the form of provident fund is a defined contribution scheme and the contribution are charged to the Statement of Profit and Loss of the year when the contribution to the respective funds is due. There are no other obligations other than the contribution payable to the respective authorities.

Gratuity

Gratuity is a post employment defined benefit plan. The liability recognized in the balance sheet represents the present value of the defined benefit obligation at the balance sheet date, together with adjustments for past service costs. An independent actuary using the projected unit credit method calculates the defined benefit obligation annually. Gains and losses through re-measurements of the net defined benefit liability/(asset) are recognized in Other Comprehensive Income (OCI).

Compensated absences

Compensated absences are provided for based on actuarial valuation. The actuarial valuation is done as per projected unit credit method.

Actuarial gains or losses arising from experience adjustments and changes in actuarial assumptions are credited or charged to the statement of profit and loss in the year in which such gains or losses arises.

2.11 Taxes on income

Current tax

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with The Income Tax Act, 1961 of India.

Deferred tax

Deferred tax charge or credit reflects the tax effect of timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date and written down or written-up to reflect the amount that is reasonably / virtually certain to be realized.



2.12 Earnings per share

Basic earnings per share are calculated by dividing the net profit / (loss) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

2.13 Cash and cash equivalents

Cash and cash equivalents include cash on hand and at bank, and short-term deposits with an original maturity period of three months or less.

2.14 Provisions and contingent liabilities

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as other finance expense.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

2.15 Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.



Greenko Budhil Hydro Power Private Limited
 Notes annexed to and forming part of the Provisional financial statements
 All amounts in ₹ Lakhs unless otherwise stated

Note 3 : Property, Plant and Equipment

Particulars	Freehold Land	Right- of- use assets	Buildings	Plant and Equipment	Furniture and Fixtures	Office Equipment	Computers	Vehicles	Total
Gross block									
As at April 01, 2024	87.05	2.00	8,209.34	64,218.93	40.67	69.41	8.98	71.87	72,708.25
Additions	-	-	2.77	110.44	-	35.90	10.73	26.61	186.45
Deletions/Disposals	-	-	-	2.39	-	-	-	-	2.39
As at March 31, 2025	87.05	2.00	8,212.11	64,326.97	40.67	105.31	19.71	98.48	72,892.31
Additions	-	-	-	-	-	-	3.86	-	3.86
Deletions/Disposals	-	-	-	-	-	-	-	8.21	8.21
Adjustments	-	-	-	-	-	-	-	-	(0.01)
As at September 30, 2025	87.05	2.00	8,212.11	64,326.97	40.67	105.31	23.57	90.27	72,887.95
Accumulated Depreciation									
As at April 01, 2024	-	0.74	2,832.80	21,052.80	25.68	61.47	7.01	27.23	24,007.73
Charge for the year	-	0.07	296.30	1,535.37	1.91	0.91	3.22	8.12	1,845.90
Deletions/Disposals	-	-	-	0.21	-	-	-	-	0.21
As at March 31, 2025	-	0.81	3,129.10	22,587.96	27.59	62.38	10.23	35.35	25,853.42
Charge for the year	-	0.03	148.61	773.39	0.95	4.02	2.74	4.64	934.38
Deletions/Disposals	-	-	-	-	-	-	-	8.05	8.05
Adjustments	-	-	-	-	-	-	-	-	-
As at September 30, 2025	-	0.84	3,277.71	23,361.35	28.54	66.40	12.97	31.94	26,779.75
Net Block									
As at September 30, 2025	87.05	1.16	4,934.40	40,965.62	12.13	38.91	10.60	58.33	46,108.20
As at March 31, 2024	87.05	1.19	5,083.01	41,739.01	13.08	42.93	9.48	63.13	47,038.89

Title deeds of immovable property are held in the name of the company

The Property, Plant & Equipment & Intangible assets have not been revalued during the year



Note 4. Tax Assets (net)

	As at September 30, 2025	As at March 31, 2025
Non-Current		
Unsecured and Considered good		
Advance Tax (Net of Provision for Tax)	154.13	142.64
Total	154.13	142.64

Note 5. Investments

	As at September 30, 2025	As at March 31, 2025
Unquoted, debt securities		
Investments in fellow subsidiaries at amortised cost		
Greenko Bagewadi Wind Energies Pvt Ltd		
1,200 ,9.5% non-convertible debentures of Rs.88,000 (2024: Rs.94,000) each.	1,200.00	1,200.00
	1,200.00	1,200.00
Current (refer note below)	72.00	72.00
Non-current	948.00	984.00
	1,020.00	1,056.00
Aggregate market value of quoted investments	-	
Aggregate book value of unquoted investments	1,020.00	1,056.00

Note:

Non-convertible debentures (NCDs) issued by Greenko Bagewadi Wind Energies Private Limited are secured against immovable and movable properties of the respective issuer. These NCDs carrying the repayment of 6% p.a. for first ten years and 8% p.a. for subsequent five years. NCDs due for realization in next 12 months are classified as current.

Note 6. Other financial assets

	As at September 30, 2025	As at March 31, 2025
Non-Current		
Unsecured and Considered good		
Security Deposits		
- Others	703.72	703.72
	703.72	703.72
Current		
Deposits with remaining maturity for more than 12 months	-	-
Interest accrued but not due on fixed deposits	33.95	79.55
Interest accrued but not due on NCDs	3.98	3.96
	37.93	83.51

Note 7. Other assets

	As at September 30, 2025	As at March 31, 2025
Non-Current		
Unsecured and Considered good		
Balance with government authorities	829.67	829.67
	829.67	829.67
Current		
Unsecured and Considered good		
Advances to suppliers	288.50	214.28
Prepaid Expenses	249.24	28.36
	537.74	242.64



Note 8. Inventories

	As at September 30, 2025	As at March 31, 2025
Current		
Stores and Spares	269.50	276.90

Note 9. Trade Receivables

	As at September 30, 2025	As at March 31, 2025
Current		
Unsecured, Considered good	3,184.41	43.59
Refer Note.35		
Total	3,184.41	43.59

Note 10. a) Cash and Cash Equivalents

	As at September 30, 2025	As at March 31, 2025
Cash on Hand	1.29	1.49
Balances With Banks		
In Current Accounts	163.78	98.99
Deposits with original maturity less than 3 months	0.11	1,550.13
Total	165.18	1,650.61

Note 10. b) Other Bank Balances

	As at September 30, 2025	As at March 31, 2025
Deposits with remaining maturity for more than 3 months but less than 12 months	1,566.52	1,472.43
Total	1,566.52	1,472.43

*Includes balances with banks held as margin money deposits against bank guarantee and other commitments for ₹1,472.43 (March 31, 2024 ₹ 2,484.82)

Note 11. Loans

	As at September 30, 2025	As at March 31, 2025
Current		
Unsecured and Considered good		
Inter-corporate loans to related parties	8,045.76	9,115.24
Refer Note.30		
Total	8,045.76	9,115.24

Loans to related parties are short-term in nature



Note 12: Equity Share Capital

a. Share Capital

	As at September 30, 2025		As at March 31, 2025	
	Number	Amount	Number	Amount
Authorised Equity Shares of Rs. 10 each	55,00,00,000	55,000.00	55,00,00,000	55,000.00
Issued Equity Shares of Rs.10 each	30,71,83,472	30,718.35	30,71,83,472	30,718.35
Subscribed and Paid-up Equity Shares of Rs.10 each fully paid-up	30,71,83,472	30,718.35	30,71,83,472	30,718.35
		30,718.35		30,718.35

b. Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

	As at September 30, 2025		As at March 31, 2025	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	30,71,83,472	30,718.35	30,71,83,472	30,718.35
Issued during the year	-	-	-	-
Shares outstanding at the end of the year	30,71,83,472	30,718.35	30,71,83,472	30,718.35

c. Terms and rights attached to equity shares

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation , the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

d. Number of Shares held by Promoters

Name of the Promoter	As at Sep 30, 2025	% of shareholding	As at March 31, 2025	% of shareholding	% of Change during the year
Greenko Tejassarnika Hydro Energies Private Limited	30,71,83,472	100.00	30,71,83,472	100.00	-

Name of the Promoter	As at March 31, 2025	% of shareholding	As at March 31, 2024	% of shareholding	% of Change during the year
Greenko Tejassarnika Hydro Energies Private Limited	30,71,83,472	100.00	30,71,83,472	100.00	-

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

	As at September 30, 2025		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Greenko Tejassarnika Hydro Energies Private Limited #	30,71,83,472	100.00	30,71,83,472	100.00

includes 10,000 equity shares of Rs. 10 each fully paid up held by nominee.



Note: 13. Other Equity

	As at September 30, 2025	As at March 31, 2025
Retained Earnings		
Balance as at the beginning of the year	(13,354.30)	(13,503.31)
Re-measurement losses on defined benefit obligation	10.89	18.15
Profit / (Loss) for the year	932.89	130.84
Balance as at the end of the year	(12,410.52)	(13,354.32)
Total Other Equity	(12,410.52)	(13,354.32)

Note 14. Borrowings

	As at September 30, 2025	As at March 31, 2025
Non-Current		
Secured		
9.3% Non-convertible Debentures	35,690.00	36,593.00
(43,000 Debentures of Rs.89,300 (2024: 93,500) each fully paid up)		
Total	35,690.00	36,593.00
Current		
Secured		
Non-convertible Debentures	1,806.00	1,806.00
Unsecured		
Inter corporate loans from related parties (Refer note.30)	-	16.39
Total	1,806.00	1,822.39

Terms of Non-convertible Debentures

The company has issued 43,000 (number of NCDs), 9.3% Unlisted, Secured, Redeemable and Non-Convertible Debentures (NCDs) of Rs. 100,000 each fully paid-up, of which 14.9% repayable in 8 structured instalments on half yearly basis with last instalment ending in March 2026 and the balance 85.10% repayable in bullet in September 2034. Interest on NCDs are payable on semi-annually.

The NCD's are secured by first ranking registered charge on all immovable (including leasehold rights) and movable property of the issuer, present and future, tangible and intangible, (but excluding the accounts receivable and related escrow accounts).

Inter corporate loans from related parties are interest free and repayable on demand.

Note 15. Provisions

	As at September 30, 2025	As at March 31, 2025
Non-Current		
Provision for Gratuity	92.95	93.34
Provision for employee compensated absence	24.41	27.46
Total	117.36	120.80
Current		
Provision for Gratuity	5.32	5.32
Provision for employee compensated absence	1.06	1.06
Total	6.38	6.38

Note 16. Deferred Tax Liabilities/(Assets) (Net)

	As at September 30, 2025	As at March 31, 2025
Deferred Tax Liability		
On Fixed assets	4,581.82	9,281.49
Deferred Tax Asset		
On Employee benefits	-	-
MAT Credit Entitlement	-	-
On Others	-	(4,998.55)
Total	4,581.82	4,282.94



Note 17. Trade Payables

	As at September 30, 2025	As at March 31, 2025
Current		
a) Total outstanding dues of micro enterprises and small enterprises*	-	11.26
b) Total outstanding dues of creditors other than micro enterprises and small enterprises	251.83	331.57
Refer Note.38	251.83	342.83
Total		

Note 18. Other Financial Liabilities

	As at September 30, 2025	As at March 31, 2025
Interest accrued but not due on borrowings	145.30	148.80
Creditors for capital goods	4.93	4.93
Total	150.23	153.73

Note 19. Other Current Liabilities

	As at September 30, 2025	As at March 31, 2025
Unsecured		
Others		
- Statutory liabilities	8.15	46.62
- Creditors for others	1,676.79	1,676.79
- Others	26.37	246.33
Total	1,711.31	1,969.74



Note 20. Revenue from operations

	For the year ended September 30, 2025	For the year ended March 31, 2025
Sale of electrical energy	4,632.75	7,810.59
Sale of renewable energy certificates	4.56	40.69
Less: Rebates	-	-
	4,637.31	7,851.28

Note 21. Other income

	For the year ended September 30, 2025	For the year ended March 31, 2025
Interest on deposits	100.92	369.54
Interest on investments in NCD's	50.16	105.16
Insurance claims received	-	-
Other non-operating income	0.05	1.28
	154.29	475.98

Note 22. Operating expenses

	For the year ended September 30, 2025	For the year ended March 31, 2025
Operating expenses		
Consumption of stores and materials	63.47	97.06
Operation & maintenance expenses	10.42	31.73
Electricity and reactive power charges	14.51	-
Insurance expense	134.99	-
Repair and maintenance expense	24.18	388.43
Vehicle hire expenses	0.54	1.95
Plant security expenses	26.37	51.87
Other operating expenses	72.68	82.23
Total	347.16	653.27

Note 23. Employee benefits expense

	For the year ended September 30, 2025	For the year ended March 31, 2025
Salaries, wages and bonus	362.30	817.17
Contribution to provident fund	14.22	38.22
Gratuity and compensated absence	7.45	14.89
Staff welfare expenses	36.60	49.35
	420.57	919.63



Note 24. Finance costs

	For the year ended September 30, 2025	For the year ended March 31, 2025
Interest on NCD	1,782.05	3,690.08
Interest - Others	-	102.03
Bank and other charges	6.61	7.85
	1,788.66	3,799.95

Note 25. Other Expenses

	For the year ended September 30, 2025	For the year ended March 31, 2025
Rent expenses	0.82	2.05
Legal and professional expense	42.31	138.05
Electricity charges	0.16	0.60
Insurance	1.07	1.82
Office maintenance	2.55	5.88
Repairs and Maintenance - others	0.16	92.22
Rates & taxes	5.87	30.44
Travelling and conveyance	3.61	12.29
Communication expenses	7.67	12.70
CSR expenses	2.88	2.65
Donations	1.12	1.42
Subscriptions, Seminars and Sponsorships	0.62	2.22
Payment to auditors		4.43
- Statutory audit	-	1.18
- Tax audit	-	0.35
Loss on disposal of property, plant and equipment	-	1.01
Miscellaneous expenses	0.22	
Total	69.06	309.31



Sr.1

ANNEXURE 9
Fabrication & Installation of PGI Sheet

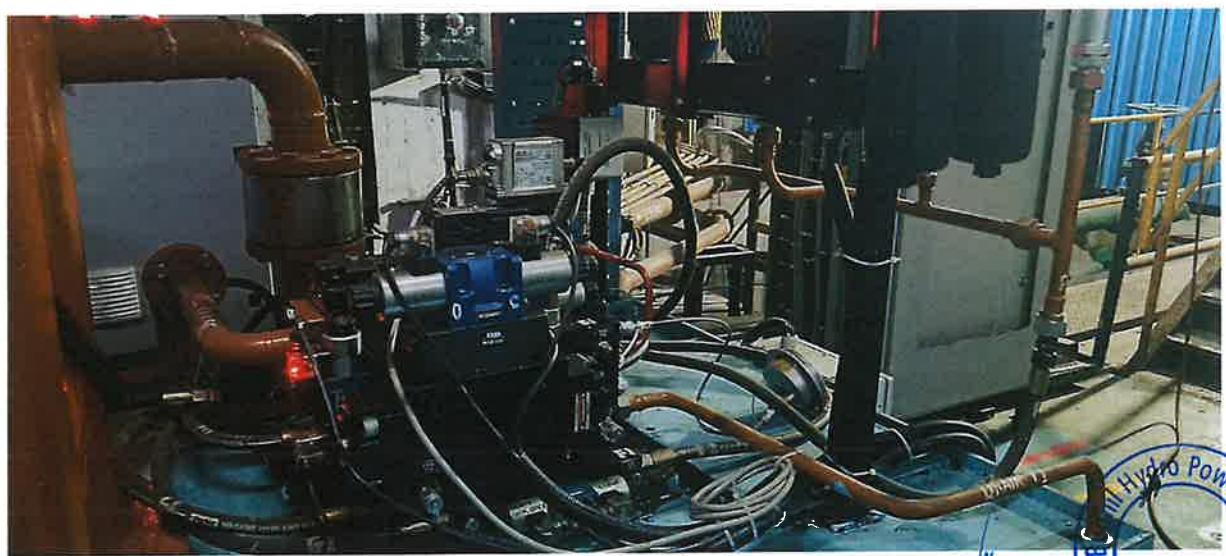
372



Sr. 2

New Governor Panel & VTA

373



Sr.3

Early Warning System (Radar water Level transmitter)

374



Sr.4

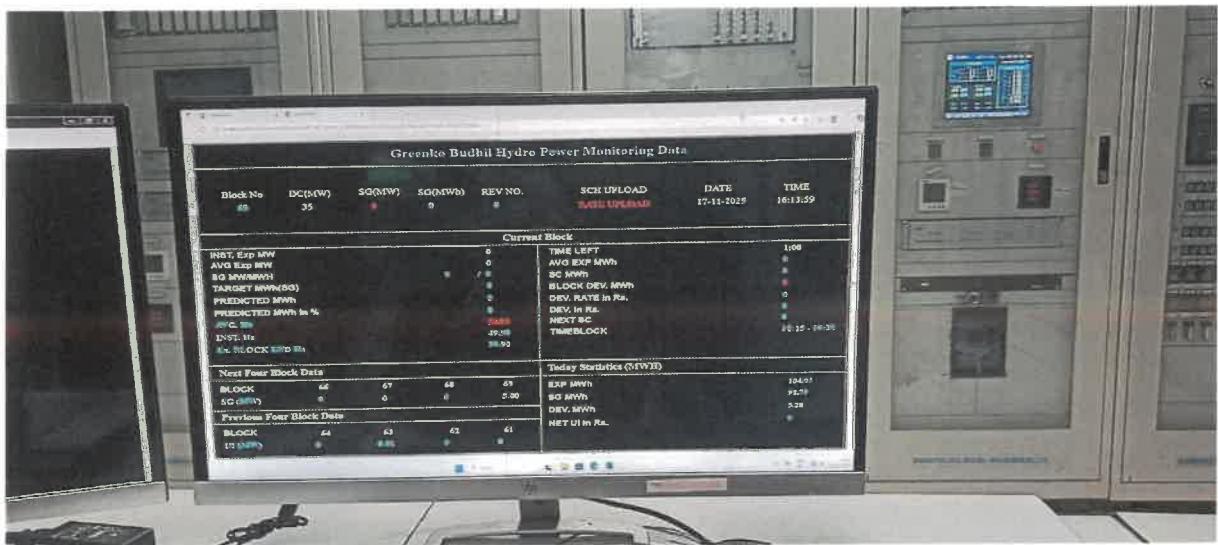
Installation of CCTV Camera



Sr. 5

ABT Software

376A



Sr. 6

Vehicles



GSTN: 02AAACL9828J1ZE

TIN: 02010300396

Ref: 4800002150

WORK ORDER

Date: 01.03.2024

S S M Infotech Solutions Pvt Ltd
Priya hotel gali lane, athw/French gar
Surat
Gujarat
Surat-395001
Email ID : Pranav.Pamarthi@ssm-infotech.com
Mobile No : +919974042150
GSTN: 24AAGCS0249A1ZX

Kind Attention: Mr.Rohit Yadav, Mobile No: - 8114564214

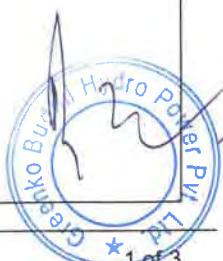
Dear Sir,

Sub: Service order for installation and configuration of ABT Software System

Ref: email

With reference to the above and further discussions we had with you, we are pleased to award this work order to you for the following scope of work at the mutually negotiated and agreed Price, Terms & Conditions.

S.No	Description of Work	UOM	Qty	Rate	Amount
1	<p>ABT Software System</p> <p>Offsite and Onsite service for Supply, Installation, Testing, and Commissioning of X-Force ABT System for 10 Devices at Greenko Budhil Hydro Power Pvt. Ltd.</p> <ul style="list-style-type: none"> · Integration and communication of 2 nos. of ABT Meter in an X-Force system server. · Laying of Supplied cables. · Development of Standard ABT Reports (Shift / Daily / Weekly / Monthly / Year Consumption KWH Reports of All Devices) 1 SLD and 1 Dashboard (Pie / Gauge / Tabular / Scatter Chart). · Commissioning of other ABT Functionality like, DSM/ABT Calculation, Scheduling Software configuration, Alarm <(>&<>) Event module, E-Mail Notification. · 1 day Training of X-Force ABT System to Greenko Budhil Hydro Power Pvt. Ltd. 				



S.No	Description of Work	UOM	Qty	Rate	Amount
1.10	ABT Software System Design-Supply-Implementation and commissioning of ABT Software System	EA	1	180,000.00	180,000.00
	Basic Price				180,000.00
	Tax			GST@18%	32,400.00
	Grand Total				212,400.00
	INR : Two Lakh Twelve Thousand Four Hundred Rupees only				

Note:

Mr.K.Lalit is the execution incharge of this work and his decision is final regarding all work related issues

M:9805003450

E:LALIT.K@BUDHILHYDRO.COM

1. YOUR (CONTRACTOR) SCOPE

- # Supply and installation of Hardware/Software as mentioned in Bill of Material and finalized during order placement.
- # Supply, laying and termination of supplied UTP Ethernet cable.
- # Submission of Specification documents, Project Timelines, Factory Acceptance Test plan, Site Execution Plan, Site Acceptance test plan customer for approval.
- # Configuration of ABT software as per approved FDS and detail design document.
- # Scope is limited in terms of Software as per current DSM and Further Upgradation in DSM will be Chargeable

2. OUR SCOPE

- # Stable UPS power supply, 230 V AC, 50 Hz for Server PC and ABT Networking Panel.
- # Installation of supplied ABT meters with suitable CT, PT & Power Supply connections, and Auxiliary power supply if separate require.
- # Availability and Healthiness of existing devices/ABT meters, Modbus/communication data register/mapping of ABT meter will be provided by customer If require OEM support to trouble shoot ABT meter it will be in customer scope.
- # Civil work (Road Crossing, drilling etc.) and Trench work for cable if required.
- # Static / Fixed IP required for ABT server PC for E-Mail functionality through Firewall.
- # Approval of FDS, FAT procedure etc. document submitted by SSM.
- # Any other hardware or software required for successful commissioning of the system and not mentioned in the bill of material will be in scope of customer.
- # This proposal will be the first baseline for the project.



3. PRICE BASIC

F.O.R Site

4. TIME SCHEDULE

Resource deployment after 2 weeks of receiving techno-commercially clear Service order in line with our proposal and accompanied with advance payment as may be applicable.

Commissioning: For projects where services are a component of the overall offering and solution; mobilization of resources to be as mutually agreed between our project manager and customer.

5. ACCOMMODATION AND TRAVEL EXPENSES

- 1) To and FRO Transportation charges is in contractor Scope
- 2) Food and Accommodation of manpower is in employer scope or extra at actuals against submission of bills/invoices.

6. TERMS OF PAYMENT

100% of the total with full taxes within 30 days after signing of SAT MOM

7. MODE OF PAYMENT

NEFT

8. TDS

TDS will be deducted as applicable

9. QUALITY OF WORK

While performing the work, your engineers will be under supervision of our officials and if at any time the quality of work is not upto the standards and norms, they will be advised to stop the work and correct, as per norms for which no additional cost shall be paid

10. RISK AND COST

In case of failure to complete the work within the stipulated time, we reserve the right to get the work completed through alternate source at your cost

11. SAFETY & SECURITY

Contractor is fully responsible for safe work practices at site. Employer will not take any responsibility for any incidents including fatal

12. INSURANCE

You shall cover the insurance for both equipments while in transit and working for all types of risks. Similarly you should cover insurance for your men working for this operation

13. FORCE MAJEURE

Standard Conditions of Force Majeure Will be applicable

14. GOVERNING LAW, JURISDICTION AND ARBITRATION

This order is subject to the courts of Hyderabad, Telangana jurisdiction only

This Order is being placed on you based upon the mutually agreed terms and conditions. You are advised to send your acceptance for this order within three (3) working days or else the same shall be treated as accepted. You shall execute the works/services as per the agreed delivery time lines given in this order.

For **GREENKO BUDHIL HYDRO POWER PVT LTD**

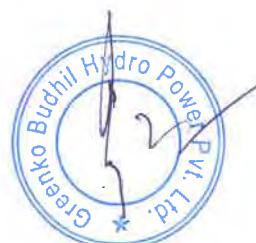
Manish Agnihotri
Manish Agnihotri
Head - GAM C&P

J Prasada Raju
(J Prasada Raju)
Head - GAM Hydro

Authorised Signatory



SITE RECOMMENDATION SHEET	
Greenko Buidhil Hydro Power Private Limited	
PROJECT NAME :	Greenko Buidhil Hydro Power Private Limited
DESCRIPTION OF WORK :	Work Order for Fabrication & Installation of PPGI Sheet at Budhil Site.
NAME OF THE CONTRACTOR :	Naresh Kumar
PAN NO :	AZPK9316L
GST NO :	02AZPK9316L2Z3
WORK ORDER No.	Ref: 4800002272, Dated- 01.04.2024
CUMMULATIVE WORK ORDER VALUE. :	₹ 234,936
VENDOR INVOICE NO. :	INVOICE NO:- GBHPPL/1st & Final/W.O-4800002272
RA BILL NO. :	RA-01 & Final
RA BILL DATE :	09.08.2024
DOCUMENTS	REFERENCE / REMARKS
Drawings	Yes
QA/QC	NA
Stores	Yes
Debit's	NA
Royalty	YES
Other Documents (If any)	Drawing Attached
PAYMENT DETAILS (PTO	
TOTAL GROSS VALUE (Rs.)	277,224
NET PAYABLE (Rs.)	274,657
QUANTITY SURVEYOR NAME: SIGNATURE:	
CIVIL SUPERVISIOR NAME: SIGNATURE: <i>Omkar Singh</i>	
STORES NAME: SIGNATURE: <i>Omkar Singh</i>	
QA/QC NAME: SIGNATURE: <i>Omkar Singh</i>	
ACCOUNTS NAME: SIGNATURE: <i>Omkar Singh</i>	
O&M HEAD NAME: SIGNATURE: <i>Omkar Singh</i>	
CONSTRUCTION MANAGER NAME: SIGNATURE:	
PROJECT HEAD NAME: SIGNATURE: <i>Omkar Singh</i>	



PAYMENT DETAILS	
Add :GST	RA BILL Value 234,936
	SGST (9%) 21,144
	CGST (9%) 21,144
	IGST (18%)
	TOTAL GROSS VALUE (A) 277,224
Deduct :	
	TDS (1%) 2,349
	Labour Cess (1%)
	Mobilisation Advance Recovery (10%)
	Retention Money (10%)
	Diesel Recovery
	Royalty 218
	NET PAYABLE 274,657
PREPARED BY- (QSD)	
NAME:	
SIGNATURE:	

F-OS-PROC-XX-02

Issue No.01

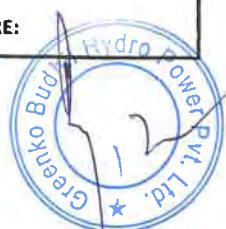
Rev. No. 00

Date:17.12.2016

Page 2 of 2




TOP SHEET (H.O)			
Greenko Budhil Hydro Power Private Limited			
PROJECT NAME:	:- Greenko Budhil Hydro Power Private Limited		
DESCRIPTION OF WORK	:- Work Order for Fabrication & Installation of PPGL Sheet at Budhil Site.		
CONTRACTOR NAME	:- Naresh Kumar		
PAN NO	:- AZKPK9316L		
GSTIN	:- 02AZKPK9316L2Z3		
WORK ORDER NO.	:- Ref:4800002272		
WORK ORDER DATE	:- 01.04.2024		
WORK ORDER VALUE.	:- 234,936		
AMENDMENT NO.	:-		
AMENDMENT DATE.	:-		
AMENDMENT VALUE.	:-		
CUMM ORDER VALUE.	:- 234,936		
CONTRACOTR INVOICE NO.	:- GBHPPPL/1st & Final/4800002272		
CONTRACOTR INVOICE DATE	:- 10.08.2024		
RA BILL NO.	:- RA-01 & Final		
RA BILL DATE	:- 09.08.2024		
PREVIOUS INFORMATION LOCATION	:-		
OBSERVATIONS:-			
WORK DESCRIPTION	UP TO PREVIOUS BILL	CURRENT BILL	CUMULATIVE BILL
RA-1& final		234,936	234,936
ABSTRACT VALUE		234,936	234,936
TAXES			
ADD SGST	9%	21,144	21,144
ADD CGST	9%	21,144	21,144
ADD IGST	18%	-	-
GROSS BILL VALUE		277,224	277,224
STATUTORY DEDUCTIONS			
TDS	1%	2,349	2,349
LABOUR CESS	1%	-	-
Environment CESS			
SUB TOTAL		2,349	2,349
OTHER DEDUCTIONS			
ADVANCE		-	-
RETENTION MONEY	10%	218	218
ROYALTY		-	-
SUB TOTAL		218	218
MATERIAL RECOVERY			
Debit Note	0	-	-
SUB TOTAL	-	-	-
NET PAYABLE		274,657	274,657
PREPARED BY	REVIEWED BY	APPROVED BY	
NAME:	NAME:	NAME:	
SIGNATURE:	SIGNATURE:	SIGNATURE:	





Name of Contractor :	Naresh Kumar
Work Order no. & Date:	Ref: 480002272, Dated-01.04.2024
R.A Bill no:	1st & Final RA bill
Address of Contractor:-	Vill.Holi PO Holi Tehsil Bharmour, Distt- Chamba, H.P. Pin- 176315, Contact no. 8894439600
Location :	Budhil Power House
Job :	Work Order for Fabrication & Installation of PPGI Sheet at Budhil Site.

Details of Measurement sheet

Sr. No	Description of work	Unit	No	Length	Width	Height	Quantity	Rate	Amount	Remarks
1	Dismantling-Concrete-Including-Tools Breaking of existing concrete including all machinery and man power complete	Cum	22	0.3	0.2	1.000	1.32	1300	1,716.00	
2	Providing and laying of PCC M15	Cum	22	0.3	0.2	1.000	1.32	7000	9,240.00	
3	Providing & Fixing-Formwork Providing and fixing of formwork including all man power and material complete as per drawing and direction of EIC	Sqm	22	0.3		1.000	6.6	300	1,980.00	
4	Fabrication & Installation-PPGI Sheet									
4.1	Left Side	Sqm	1	100		2.5	250			
4.2	Right Side	Sqm	1	100		3.5	350			
							600	370	222,000.00	
								Total Amount	234,936.00	





Location : Budhil Power House.

Name of Contractor : Naresh Kumar

Work Order : Ref. 4800002272, Dated- 01.04.2024

Address of the Contractor : VPO Holi Tehsil Bhamour, Distt- Chamba, H.P. Pin- 176315, Contact no. 8894439600

RA Bill : 1st & Final RA bill

Job : Work Order for Fabrication & Installation of PPGI Sheet at Budhil Site.

ABSTRACT SHEET

S.No.	Description of item	As per Work Order				1st & Final RA bill			Balance	Remarks
		Unit	Quantity	Rate	Amount	Qty	Rate	Amount		
1	Dismantling-Concrete-Including-Tools Breaking of existing concrete including all machinery and man power complete	Cum	1.32	1300	1,716	1.32	1300	1,716		
2	Providing and laying of PCC M15	Cum	1.32	7000	9,240	1.32	7000	9,240		
3	Providing & Fixing-Formwork Providing and fixing of formwork including all man power and material complete as per drawing and direction of EIC	Sqm	6.6	300	1,980	6.6	300	1,980		
4	Fabrication & Installation-PPGI Sheet	Sqm	600	370	222,000	600	370	222,000		
	Total amount Rs.				234,936			234,936		
	Grand Total				234,936			234,936		

PREPARED BY

NAME:

SIGNATURE: 

CONTRACTOR

NAME:

SIGNATURE: 

Royalty Calculation RA-01								
S.No	Description	Qty	Co-effi	Volume	Density	MT	Rate/MT	Amount
				Cum	Kg/Cum			
1	For PCC M115(1.32)							
	Aggregate	1.32	0.9	1.188	1700	2.020	72	145.411
	Sand	1.32	0.45	0.594	1700	1.010	72	72.706
		Royalty for RA-01		Rs.		218		

PREPARED BY- (QSD)

NAME:

SIGNATURE:




ARESH KUMAR
NT. CONTRACTOR & SUPPLIERS
ill. & P.O. Kuleth Sub Teh. Holi
Distt. Chamba (H.P.) 176326

GSTIN No. 02AZKPK9316L2Z3
 Mob. No. : 88944-39600

Ref. No.

Dated 10.08.2024

INVOICE				
To, M/S GREENKO BUDHIL HYDRO POWER PVT LTD Village- kharamukh, PO. Uliansa District- Chamba, H.P GST No. 02AAACC9828J1ZE TIN-02010300396		INVOICE NO:- GBHPPL/1st & Final/W.O-4800002272 W.O Date :- 01.04.2024 WORK ORDER NO:- 4800002272 PLACE OF WORK:- Kharamukh, Chamba,(HP) Bill Date:- 09.08.2024		
1st & Final bill				
Sr.no	Description of work	QTY.	Rate/Units	Amount
1	Dismantling-Concrete-Including-Tools Breaking of existing concrete including all machinery and man power complete	1.32	1300	1,716.00
2	Providing and laying of PCC M15	1.32	7000	9,240.00
3	Providing & Fixing-Formwork Providing and fixing of formwork including all man power and material complete as per drawing and direction of EIC	6.6	300	1,980.00
4	Fabrication & Installation-PPGI Sheet	600	370	222,000.00
Total Bill Amount				234,936.00
ADD SGST 9%				21,144.24
ADD CGST 9%				21,144.24
Gross Amount				277,224.48
For Mr. Naresh Kumar  Proprietor				




GREENKO BUDHIL HYDRO POWER PVT. LTD.
 Vill. Kharamukh PO Garola Teshil Bharmour Distt. Chamba (H.P.)

Debit Note No. 06

Date:-08-08-2024

DEBIT NOTE/NO DUES

To,

M/s Naresh Kumar
 Holi, Tehsil Bharmour, Distt. Chamba(H.P.)

Subject:- No Dues Certificate (Work Order for Fabrication & Installation of PPGL Sheet at Budhil Site.

WO No: 4800002272

Date:- 01-04-2024

Period : From 12.07.2024 to 26.07.2024

(RA 1st & Final)

Date	Item description	Unit	Qty.	Unit Rate	Amount
NIL	NIL	NIL	NIL		NIL

The against WO order No. 4800002272 dt:- 01.04.2024 no any material issued on chargeable/Retunable basis to
 Contractor M/s Naresh Kumar

Prepared By

Approved by





GREENKO INTEGRATED MANAGEMENT SYSTEM
WORK COMPLETION & RETENTION RELEASE

1. Name of the Project:	Greenko Budhil hydro power Pvt Ltd
2. Location and address:	Vill.Holi P.O Holi Tehsil -Bharmour , District-Chamba, H.P, Pin code-176315
3. Name of Vendor:	M/s Naresh Kumar
4. Work Order No. & Date:	Ref :-4800002272 Date 01.04.2024
5. Contract Duration:	As per site Requirement
6. Brief Description of Work:	The Work order for Fabrication & Installation of PPGI Sheet at Budhil Site.

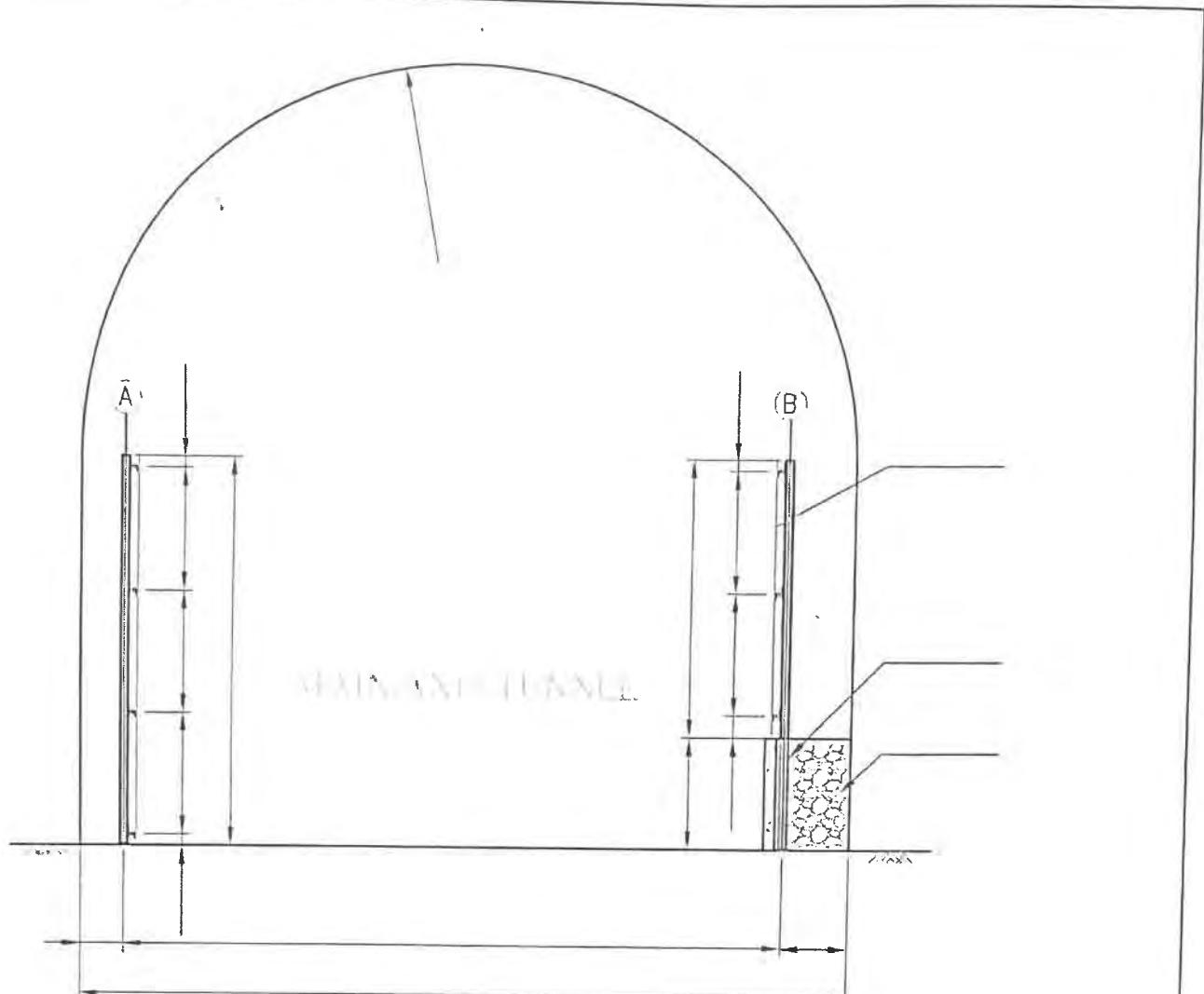
7. Details of variations/Amendments if any

Variation	Ref. Variation order (No. & date)
Completion of All activities/Scope defined As per the Drawing/BOQ/Schedule	Work Completion Date: 26.07.2024 In All Respects. <input type="text"/>
Contractor Acceptance regards Work/Order Completion Date	
Name & Signature of the Stores In charge: Date of Reconciliation statement:	
Name and Signature of the taking over person:	O & M - Site: O & M - Head (If Applicable):
Name and signature of Quality(QA/QC) Team/Person:	
Name and Signature of the Project Manager/In charge:	Mr. Anil Kumar Dhiman
Name and Signature of the Project General Manager:	Mr. Suresh Chand Kalsi

RETENTION

DLP/Warranty Period of Work Order:	6 MONTHS
Name & Signature of Retention Release Recommendation :	
Name and Signature of Retention Release Clearance:	





11-1000

11-1000

Concre

Concrete

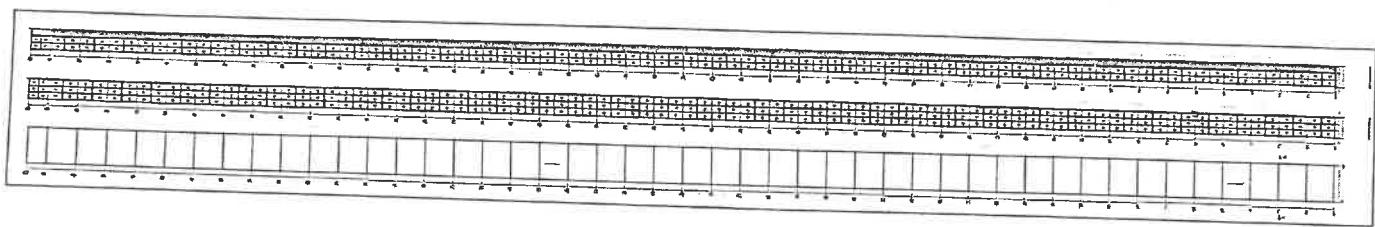


1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

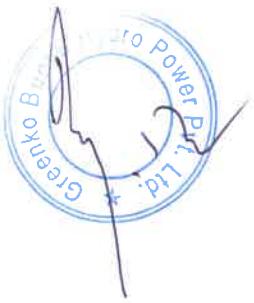
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greenko

GSTN: 02AAACL9828J1ZE

GREENKO BUDHIL HYDRO POWER PVT LTD
 Village Kharamukh, PO Garola, Distt. Chamba (H.P.), 176309

TIN: 02010300396

Ref: 4800002272

WORK ORDER

Date: 01.04.2024

Naresh Kumar
 Village Holi, PO Holi,
 Tehsil, Bharmour, Chamba-176315
 GSTN: 02AZKPK9316L2Z3

Kind Attention: Mr. Naresh Kumar, Mobile No: - 8894439600

Dear Sir,

Sub: Work Order for Fabrication & Installation of PPGI Sheet at Budhil Site.

Ref: By Site

With reference to the above and further discussions we had with you, we are pleased to award this work order to you for the following scope of work at the mutually negotiated and agreed Price, Terms & Conditions.

S.No	Description of Work	UOM	Qty	Rate	Amount
1	Fabrication & Installation-PPGI Sheet				
1.10	Dismantling-Concrete-Including-Tools Breaking of existing concrete including all machinery and man power complete.	M3	1.320	1,300.00	1,716.00
1.20	Providing & laying PCC M15 (1:2:4) Providing <(>&<)> laying PCC M15 (1:2:4)	M3	1.320	7,000.00	9,240.00
1.30	Providing & Fixing-Formwork Providing and fixing of formwork including all man power and material complete as per drawing and direction of EIC	M2	6.600	300.00	1,980.00
1.40	Fabrication & Installation-PPGI Sheet	M2	600	370.00	222,000.00
Basic Price					234,936.00
Grand Total					234,936.00
INR : Two Lakh Thirty Four Thousand Nine Hundred Thirty Six Rupees only					

Note:

1. The above price includes cost of all required materials & Carriage.
2. The Quantities mentioned above are only estimated qty for the above work. However, payment will be made on actual qty basis.
3. Engineer In Charge : For this work Mr. Naginder Singh Thakur(7018217266) will be engineer in charge. His decision will be final in all the work related issues and binding.

1. DEFINITION

GREENKO BUDHIL HYDRO PVT LTD herein after referred as "Employer".
 Mr. Naresh Kumar herein after referred as "Contractor"

2. YOUR (CONTRACTOR) SCOPE

All the required equipments & tools and tackles will be in your scope. No separate payment shall be made on account of this
 Mobilization and De-mobilization of men and equipments will be in your scope.

Boarding & Local conveyance will be in your scope.

While you perform this job you will be under supervision of our Engineer-in charge.

And if at any time the quality of work is found not up to the standards, you will be advised to stop the work and correct as required

Registered Office : 5th Floor, Plot No. 13, Sy No. 64 Part., Block-D, Hitech City Layout, Hyderabad
 Telangana 500081

1 of 2



3. PRICE BASIC

FOR at Site.

4. TAXES

GST will be reimbursed extra at actuals, as applicable at the time of supply of Services and Goods.

Vendor must comply with all the provisions of GST law and to provide the proof to enable us to reimburse the taxes involved.

5. TIME SCHEDULE

As per Site Requirement

6. TERMS OF PAYMENT

80% payment Against Submission on RA Bills and Balance 20% after completion of total work duly certified by site In-Charge.

7. MODE OF PAYMENT

NEFT

8. TDS

TDS will be deducted as applicable.

9. RISK AND COST

In Case of failure to complete the work, within the time schedule, Employer reserve the right to get the work done by alternate source at your cost.

10 SAFETY & SECURITY

You will be fully responsible for safe work practices at Site. Employer will not take any responsibility for any incidents including fatal.

11 INSURANCE

You should cover insurance for men engaged for this work and submit proof of the same.

12 FORCE MAJEURE

Standard conditions of Force Majeure will be applicable.

13 GOVERNING LAW, JURISDICTION AND ARBITRATION

This order is subject to the Courts of Hyderabad (Telangana) Jurisdiction only.

This Order is being placed on you based upon the mutually agreed terms and conditions. You are advised to send your acceptance for this order within three (3) working days or else the same shall be treated as accepted. You shall execute the works/services as per the agreed delivery time lines given in this order.

For GREENKO BUDHIL HYDRO POWER PVT LTD

manish
agnihotri
Manish Agnihotri
Mobile - 94446 64646

Authorised Signatory

2 of 2



GEPL - SUPPLY INVOICE REQUIRED DOCUMENTS - Preface

GEPL - SUPPLY INVOICE REQUIRED DOCUMENTS - Preface					
Vendor Name :	Andritz Hydro Private Limited	Site Name & Code :	Budhil/9270		
Vendor Invoice No :	F29022400915 dt. 05.03.2025 <th>PO No :</th> <td>4500032198 dt. 29.05.2024<th data-cs="2" data-kind="parent"></th><th data-kind="ghost"></th></td>	PO No :	4500032198 dt. 29.05.2024 <th data-cs="2" data-kind="parent"></th> <th data-kind="ghost"></th>		
Site Received Date:	07-03-2025	HO Sending Date:			
S No	Document Type	Availability	Status	Remarks	
1	Tax Invoice/ GST- Invoice (if any E-Invoice not applicable, Required CAV/Company declaration)	Yes/NA	Enclosed/ Not Enclosed		
2	Gate Entry Stamp is required along with mandatory details to be filled.	Yes/NA	Enclosed/ Not Enclosed		
3	Goods Inspection Note	Yes/NA	Enclosed/ Not Enclosed		
4	Material Check list	Yes/NA	Enclosed/ Not Enclosed		
5	LR Copy from Transporter	Yes/NA	Enclosed/ Not Enclosed		
6	E-Waybill (Part A and Part B Mandatory)	Yes/NA	Enclosed/ Not Enclosed		
7	GEPL Approved PO Copy	Yes/NA	Enclosed/ Not Enclosed		
8	Warranty Certificate (if applicable)	Yes/NA	Enclosed/ Not Enclosed		
9	GRN from HO stores	Yes/ NA	Enclosed/ Not Enclosed		



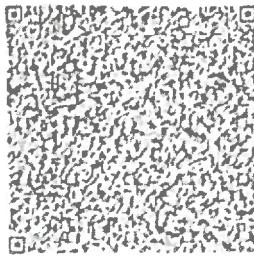
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eitor, Hesymens.

Note:

Whil

06AABCV2466R1ZR

Andritz Hydro Private Limited



1.e-Invoice Details

IRN : 104cf26c7349c5a816504d368cc38e212f16 Ack. No : 132521407067220

Ack. Date : 05-03-2025 12:31:00

2.Transaction Details

Supply Type Code : B2B

Document No : F29022400915

Place of Supply : ANDHRA PRADESH

Document Type : Tax Invoice

Document Date : 05-03-2025

3.Party Details

Supplier

GSTIN : 06AABCV2466R1ZR
Andritz Hydro Private Limited
49/5 KM, Mathura Road Palwal Palwal
Palwal
121102 HARYANA

Recipient

GSTIN : 37AAFC57123L1Z1
GREENKO ENERGIES PRIVATE LIMITED
CHENNUR, SURVEY NO. 21/3, CHENNUR, YSR
CHENNUR, YSR Place of Supply: ANDHRA PRADESH
516162 ANDHRA PRADESH

Dispatch From

Andritz Hydro Private Limited
49/5 KM, Mathura Road Palwal Palwal
Palwal
121102 HARYANA

Ship To

GSTIN : URP
GREENKO BUDHIL HYDRO POWER PVT. LTD.
VILLAGE KHARAMUKH, P.O. GAROLA, TEH.- BHARMOUR, DIST. CHAMBA
P.O. GAROLA, TEH.- BHARMOUR, DIST. CHAMBA
176309 HIMACHAL PRADESH

4.Details of Goods / Services

SINo	Item Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Discount(Rs)	Taxable Amount(Rs)	Tax Rate (GST+Cess State Cess+Cess Non.Adv)	Other charges(Rs)	Total
30	Digital Electronic Governor Panel	853/2000	1.0	SET	3550000.0	0.0	3550000.0	18.00+0.00 0.00+0.0	0.0	4189000.0
	Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	State CESS Amt	Discount	Other Charges	Round off Amt	Total Inv. Amt
	3550000.0	0.0	0.0	639000.0	0.0	0.0	0.0	0.0	0.0	4189000.0

5.E-Waybill Details

Eway Bill No: 321952228107

Eway Bill Date: 05-03-2025

Valid Till Date: 10-03-2025

Generated By : 06AABCV2466R1ZR
Print Date : 07-03-2025 15:2:47



132521407067220



esign
Digitally Signed by NIC-IRP
on 07-03-2025 15:2:47

GREENKO BUDHIL HYDRO POWER PVT.
 LTD. KHARAMUKH
 Security Inward Entry
 inward Entry No.: - 61 Date:- 07/3/25
 DC/Invoice NO.: - P200204 Date:- 05/3/25
 Vehicle No.: - MP-07ZK0136
 Security In-Charge Signature

GREENKO BUDHIL HYDRO POWER PVT.
 LTD. KHARAMUKH
 Store Inward Receipt
 Material Received Subject to Verification & Inspection
 No. of Consignment:- 02 Box
 Unloaded at:- 113/12 Date:- 02/03/25
 Time:- 10 AM Store In-Charge
 Stores Inward No. 06/



ANDRITZ

TAX INVOICE		Original for Recipient				
Andritz Hydro Private Limited 49/5 KM, Mathura Road Prithla Palwal Palwal-121102 Haryana India GSTIN : 06AABCV2466R1ZR		Tax Invoice No. / Date : F29022400915 / 05.03.2025 Reference No : 8901009911 Pur Order No /Date : 4500032193 / 29.05.2024 Sales Order /Date : 40167794 / 03.03.2024 Payment terms : V/vthin 40 days Due net Project WBS : C-90-856903-882 / Budhil -Governor & V Reverse Charge applicable : NO				
Bill To GREENKO ENERGIES PRIVATE LIMITED CHENNURU, SURVEY NO 21/3, CHENNUR MANDAL,- CHENNUR, YSR CHENNUR, YSR Andhra Pradesh-516162 GSTIN : 37AAFC57123L1Z1		Ship To GREENKO BUDHIL HYDRO POWER PVT LTD. VILLAGE KHARAMUKH,- P O GAROLA, TEH. - BHARMOUR, DIST CHAMBA Himachal Pradesh-176309 GSTIN : 02AAACL9828J1ZE				
Place of supply : India State Code : 37-AP Andhra Pradesh	Destination Country : India State Code:02-HP Himachal Pradesh	Transporter Name : VIJAY BHARAT CARGO MOVERS PVT Mode of dispatch : BYROAD LR/RR/GR/BL 115644 Gross Weight : 0.000 Kg Vehicle No : MP07ZR0130 Net Weight : 0.000 Kg Incoterms : DAP - Budhil No of packages : 2				
Name : Kirpa Ram Phone : 91149372900 Email : Kirpa.Ram.external@andritz.com						
SNo.	Description of Goods	HSN/SAC	Quantity	Unit	Price (INR)	Total Value(INR)
10	30 - 301804687 Digital Electronic Governor Panel Add Taxes : IGST	85372000	1.00	SET	3,550,000.00	3,550,000.00
			18.00 %			639,000.00
A1	Net total base price					3,550,000.00
A2	Gross IGST					639,000.00
A	Invoiced Value (Gross) (A1+A2)					4,189,000.00
B	Less: Advances					710,000.00
C	Deductions total (B)					710,000.00
D	Net Due payable (A - C)					3,479,000.00
	Round off figure					3,479,000.00
Amount in words (INR) : THIRTY FOUR LAKH SEVENTY NINE THOUSAND Rupees						

For Andritz Hydro Pvt Ltd
MAKAN Digitally signed by
SINGH RANA MAKAN SINGH RANA
 Date: 2025.03.05
 12:39:58 105'30'
 Authorized Signature.



E-WAY Bill Number : 321952228107
 Validity till Date : 10.03.2025
 Validity till Time : 23:59:00

Registered Office
 ANDRITZ HYDRO PRIVATE LTD LTD
 C-17, MPAKVN INDUSTRIAL AREA
 MANDIDEEP (NEAR BHOPAL) DISTRICT
 RAISLAM, M.P. - 421016 INDIA
 CIN No U04110MP1991PTC011430
 PAN No : AABCV2466R
 www.andritz-hydro.com

Manufacturing Location
 ANDRITZ HYDRO PRIVATE LIMITED
 D-17, MPAKVN INDUSTRIAL AREA
 MANDIDEEP (NEAR BHOPAL) DISTRICT
 RAISLAM, M.P. - 421016 INDIA
 GST No 02AAACL9828J1ZE
 FAX : +91 750 403393 & 400294

Manufacturing Location
 ANDRITZ HYDRO PRIVATE LIMITED
 49/5 KM, Mathura Road, VILLAGE - 121102
 DISTRICT - HARYANA
 STATE - HARYANA, INDIA
 GST No 06AABCV2466R1ZR
 FAX : +91 129 2025

Page : (1/2)



ANDRITZ

TAX INVOICE

Original for Recipient

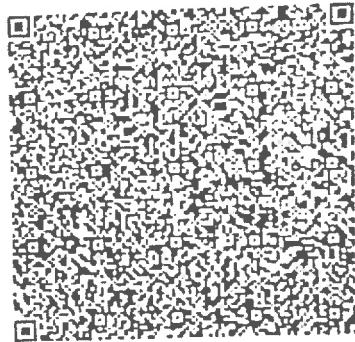
Andritz Hydro Private Limited
495 KM, Mathura Road
Pithla
Pawa
Pawa-121102 Haryana-India
GSTIN CGAACV2466R1ZR

Tax Invoice No. / Date : F29022400916 / 05.03.2025
Reference No : 8901009911
Pur Order No /Date : 4500032108 / 28.05.2024
Sales Order /Date : 40167389 / 09.09.2024
Payment terms : Within 60 days Due net
Project WBS : C-90-856903 882 / Budhil -Governor & V
Reverse Charge applicable : NO

Bill To
GREENKO ENERGIES PRIVATE LIMITED
CHENNUR SURVEY NO 213 CHENNUR MANDAL,-
CHENNUR YSR CHENNUR,YSR
Andhra Pradesh-516162
GSTIN 37AAFCST7123L1Z1

Ship To
GREENKO BUDHIL HYDRO POWER PVT. LTD
VILLAGE KHARAMUKH,-
P.O. GAROLA,TEH. BHARMOUR, DIST.CHAMBA
Himachal Pradesh-176309
GSTIN 02AAACL9828J1ZE

RN Number : 184d126cf349d5a8f6504c368eed38e212f160ea9e02c9013be0884b1c6b99e3
Ack Number : 132521407067220
Ack Date : 05.03.2025
Ack Time : 12.31.00



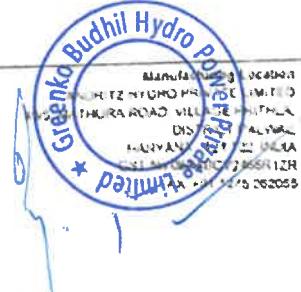
GREENKO BUDHIL HYDRO POWER PVT.
LTD. KHARAMUKH
Store Inward Receipt
Material Received Subject to Verification & Inspection
No. of Consignment: 02-800
Unloaded at: Inside M 1
Time: Date: 07/03/25 Inward
Stores Inward No. 061 Store-in-Charge

GREENKO BUDHIL HYDRO POWER PVT.
LTD. KHARAMUKH
F. No. 1
61
E 990224
09/5 Date 05/31/25
MP. 072 R0130
Signature

Registered Office
ANDRITZ HYDRO PRIVATE LIMITED
D-17, MPAKVN INDUSTRIAL AREA
MANDEEP (NAR BHOPA) - USTK CT
RAISEN M.P. 452 046, INDIA
CIN No: UD0101MP1995PTC011430
PAN No : AAQCV2466R
www.andritz-hydro.com

Manufacturing Location
ANDRITZ HYDRO PRIVATE LIMITED
D-17, MPAKVN INDUSTRIAL AREA
MANDEEP (NAR BHOPA) - USTK CT
RAISEN, M.P. 452 046, INDIA
GSTIN No: 23AACV2466R1ZV
FAX: +91 7460 403383 & 400034

Page : (2/2)



GOODS INSPECTION NOTE

GRN No. 61	Date: 07.03.25	Gate Entry No. 61	Date: 07-03-2025
Supplier's Name: M/s Andritz Hydro Private Limited Palwal Haryana	P.O No: 4500032198 Date: 29-05-24 Invoice No / DC NO. F29022400915 Date: 05.03.2025		

Inspection Comments and Advice / Remarks

~~StoreUncharge~~

Inspected by



F-CO-SIM-01-03

14.R0 / 01.03.2024
PROTECTED

Page 1 of 2

MATERIAL CHECK LIST

GRN No	61 dt. 07.03.2025 PO No. 4500032198 dt. 29.05.2025		
1. Acceptance checks.			
Checked item as per the work order	Checks conducted	Observations	Status (Accepted / Accepted with conditions / rejected)
checked as per W.O	Yes	Nil	Accepted
2. Quality certificates (if applicable) required	Actual received		
	Yes	No	
3. Performance test reports (if Applicable)	Actual received		
	Yes	No	
4. Specific warranties (if applicable)	Warrantee doc no.		
Yes	Yes		
5. Details of any other documents required	Documents actual received		
Indenter/User department	Stores In-charge		
Lalit	S. Hanuman		





VIJAY BHARAT CARGO MOVERS PVT. LTD.

Corporate office:- Plot No. 283, Sector 58, Transport Nagar, Vill.: Jharsaintli
 Ballabgarh, Faridabad, Haryana-121004
 Ph.: 9873181630, 9873181631, E-mail: faridabad@vijaybharatcargo.com

CAUTION				AT OWNER'S RISK		CONSIGNEE COPY	
The consignment will be detained diverted, re-routed or re-booked without consignee Bank's Permission				Registration No. 792/AT-3/Supdt(Under Carriage by road Act 2007)		Issuing Office FARIDABAD	
DC. NO.		F29022400915		05.03.2025		Vehicle No. MP07ZR-0130	
Address of Delivery Office		INSURANCE		PAN AAICV4116F		Consignor GSTIN. 06AACV2466R1ZR	
DOOR DELIVERY		The Customer has stated that <input type="checkbox"/> he has not insured the consignment		GSTIN NO. 06AAICV4116F1Z		Consignee GSTIN. 37AAFC57123L1Z1	
		O/R <input type="checkbox"/> he has insured the consignment				E-WAYBILL 321952228107	
Company						Demurrage Chargeable after..... Days from today @ Rs..... Per day, per unit, on weight charges	
No.:	115644	Policy No.	Date.			NOTICE	
Date:	05.03.2025	Amount	Date.			The Consignments covered by this set of Special Lorry Receipt From Shall be stored at the destination under the control of the Transport Operator and shall be delivered or to the order of the Consignee Bank. Whose name is mentioned in the Lorry Receipt. It will under no circumstances be delivered to any one without the written authority from the Consignee Bank or 1st order, endorsed on the Consignee Copy or on a separate Letter of Authority.	

Consignor Bank Name & Address	Andritz Hydro Private Limited 49/5 KM, Mathura Road Prithla, Palwal-121102 Haryana-India	Origin	Prithla, Haryana
Consignee Bank Name & Address	GREENKO BUDHIL HYDRO POWER PVT. LTD. VILLAGE KHARAMUKH, - P.O. GAROLA, TEH. - BHARMOUR, DIST. CHAMBA Himachal Pradesh-176309	Destination	Chamba, Himachal Pradesh

Packages	Description (Said to contain)	Weight	Rate	Amount
02 Nos	Digital Electronic Governor Panel	FIXED		Rs. P.
			Freight	To Be Billed
		Vehicle Type	Check Post Charges	At FBD
			Canter	Hamali
		Size	Detention	
	AS PER INVOICE AND PACKING LIST		L W H	Other Charges
		14 6 8.6	S.T. Charges	
			TOTAL	

Value Rs. 1480/- INVOICE Subject to Verification of Computer Generated Lr, Signature not required	To be billed at branch Faridabad	For VIJAY BHARAT CARGO MOVERS PVT. LTD.	
Material Received Subject to Verification of Computer Generated Lr, Signature not required	Billing Customer	ANDRITZ HYDRO PVT LTD	
No. of Consignment:- 02 Box		Authorised Signatory	
Unloaded at:- 02/03/25		GREENKO BUDHIL HYDRO POWER PVT LTD	
Time:-		Authorised Signatory	
Stores Inward No. 06) Store-in-Charge		Authorised Signatory	



100