HRK & CO.
Chartered Accountants
INDIA
"The Financial Hub"Office No. 119-120, Centre Point, Above IDBI Bank, NH No. 8, Near Mahavir Nagar, Vapi - 396 195.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF SOLEX NEW ENERGY PRIVATE LIMITED

Report on the Standalone Financial Statements Opinion

We have audited the accompanying standalone financial statements of **SOLEX NEW ENERGY PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the **Companies Act, 2013 ("the Act")** in the manner so required and give a true and fair view in conformity with the **Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended**, of the state of affairs of the Company as at March 31, 2026, its profit (including other comprehensive income), changes in equity, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the **Standards on Auditing (SAs)** specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Company in accordance with the **Code of Ethics issued by the ICAI** together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

HRK & Co. M. No. 187750 (Chartered Accountants)

Vapi • Bhilwara • Mumbai • Jaipur
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Information other than the standalone financial statements and auditors report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The annual Report is expected to be made available to us after the date of this auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of financial statements, our responsibility is to read the other information, identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance including cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process

HRK & Co. M. No. 187750 (Chartered Accountants)

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

HRK & Co. M. No. 187750 (Chartered Accountants)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements for the financial year ended March 31, 2026. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As the Company is exempt from the applicabi lity of the **Companies (Auditor's Report) Order, 2020 ("the Order")** issued by the Central Government in terms of section 143(11) of the Act, the reporting requirements under the Order are not applicable to the Company.

As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

HRK & Co. M. No. 187750 (Chartered Accountants)

(f) With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements but there is not major litigation pending.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2026.

iv. The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

The management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared dividend during the year.

HRK & Co. M. No. 187750 (Chartered Accountants)

vi. Based on our examination which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026 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's. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For HRK & Co
Chartered Accountants
Firm Registration No: 146985W

Ankit

HRK & Co. M. No. 187750 (Chartered Accountants)

CA Ankit Raythatha
Partner
Membership No.187750
UDIN: 26187750VHQPNX2134

Place: Vapi
Date: 07.05.2026

SOLEX NEW ENERGY PRIVATE LIMITED

CIN - U35105GJ2025PTC164794

Statement of Audited Standalone Assets And Liabilities as on March 31, 2026

(Amount in Million)

Particulars	Note No	As at March 31, 2026 (Audited)
ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	2(a)	-
(b) Capital work-in-progress	2(b)	-
(c) Right-of-use assets	2(c)	-
(e) Intangible Assets		
(ii) Other intangible assets	2(a)	-
(iii) Intangible assets under development	2(d)	-
(f) Financial Assets		
(i) Non-current investments	3	-
(ii) Others	4	0.020
Total Non-current Assets		0.020
Current assets		
(a) Inventories	5	-
(b) Financial Assets		
(i) Current investments	6	-
(ii) Trade and other receivables	7	-
(iii) Cash and cash equivalents	8	0.915
(iv) Bank balances other than Cash and cash equivalents	9	-
(v) Loans and advances	10	-
(c) Other current assets	11	0.078
Total Current Assets		0.993
Total Assets		1.013
EQUITY and LIABILITIES		
Equity		
Equity Share Capital	12	1.000
Other Equity	13	-
Total Equity		1.000
Non-current liabilities		
(a) Financial Liabilities		
(i) Long-term borrowings	14	-
(ii) Lease liabilities	15	-
(b) Long-term provisions	16	-
(c) Deferred tax liabilities (Net)	17	-
Total Non-current liabilities		-
Current liabilities		
(a) Financial Liabilities		
(i) Short Term Borrowings	18	-
(ii) Lease liabilities	19	-
(iii) Trade and other payables	20	
a) Total outstanding dues of micro enterprises and small enterprises		-
b) Total outstanding dues of other than micro enterprises and small enterprises		-
(b) Other current liabilities	21	0.003
(c) Short-term provisions	22	0.010
(c) Income tax liabilities (net)	23	-
Total Current liabilities		0.013
Total liabilities		0.013
Total Equity and Liabilities		1.013

As per our report of even date
For HRK & Co.
ICAI Form Reg. No.- 146985W
Chartered Accountants

HRK & Co. M. No. 187750 (Chartered Accountants)

Ankit

CA. Ankit Raythatha
Partner
Membership No : 187750
UDIN No : 26187750VHQPNX2134

Date : 07-05-2026
Place : Surat

For and on behalf of Board of Directors of SOLEX NEW ENERGY PRIVATE LIMITED

Dr. Chetan S. Shah
Chairman & Director
DIN : 02253886

P.Chandak

Piyush K. Chandak
Director
DIN : 09195922

SOLEX NEW ENERGY PRIVATE LIMITED

CIN - U35105GJ2025PTC164794

Statement of Audited Standalone Profit & Loss for the Period ended March 31, 2026

(Amount in Million)

Particulars	Note No	For The Year Ended March 31, 2026 Audited
Income		
(a) Revenue from Operations	24	-
(b) Other Income	25	-
Total Income		-
Expenses		
(a) Cost of Materials Consumed	26	-
(b) Purchases of Stock in Trade	27	-
(c) Changes in Inventories of Finished Goods,	28	-
(d) Employee Benefit Expenses	29	-
(e) Finance Costs	30	-
(f) Depreciation and Amortization Expenses	31	-
(g) Other Expenses	32	-
Total Expenses		-
Profit/(Loss) before exceptional and extraordinary items and tax (I - II)		-
Add/Less : Exceptional items		-
Profit before tax (III+IV)		-
Tax expense	33	
(i) Current tax		-
(ii) Tax for earlier years		-
(iii) Deferred Tax		-
Total tax expense		-
Restated Profit for the period (V-VI)		-
Restated OTHER COMPREHENSIVE INCOME (OCI)		
Items that will not be reclassified into profit or loss in subsequent periods		
Remeasurement of the net defined benefit liability/Asset		-
Income tax effect on above		-
Other Comprehensive income for the period		-
Restated Total Comprehensive Income /(Loss) for the period (VII+VIII)		-
Paid-up equity share capital (Face value of 10/- each)		-
Earnings per equity share:		
Basic		-
Diluted		-

As per our report of even date
For HRK & Co.
ICAI Form Reg. No.- 146985W
Chartered Accountants

Ankit

HRK & Co. M. No. 187750 (Chartered Accountants)

CA. Ankit Raythatha
Partner
Membership No : 187750
UDIN No : 26187750VHQPNX2134

Date : 07-05-2026
Place : Surat

For and on behalf of Board of Directors of SOLEX NEW ENERGY PRIVATE LIMITED

Dr. Chetan S. Shah
Chairman & Director
DIN : 02253886

PChandak

Piyush K. Chandak
Director
DIN : 09195922

SOLEX NEW ENERGY PRIVATE LIMITED

CIN - U35105GJ2025PTC164794

Statement of Audited Standalone Cash Flow for the Year Ended on March 31, 2026

(Amount in Million)

Particulars		March 31, 2026 (Unaudited)
Cash Flow from Operating Activities :		
Profit before Tax		-
Adjustments for:		
Depreciation		-
ECL Provision		-
Financial Charges		-
Interest Income		-
Operating Profit before Working Capital Changes		-
Movement in working capital		
Increase / (decrease) in Provision		0.010
Increase / (decrease) in Current Liabilities		0.003
Increase / (decrease) in Trade Payable		-
(Increase) / decrease in inventories		-
(Increase) / decrease in Trade Receivables		-
Increase/(Decrease) in Other Non Current Assets		(0.020)
Increase/(Decrease) in Short Term Loans and Advances		-
Increase/(Decrease) in Other Current Assets		(0.078)
Cash Flow From Operating Activities		(0.085)
Less: Income Tax		-
Net Cash Flow from Operating activities	(A)	(0.085)
Cash Flow from Investing Activities :		
(Increase)/Decrease in Fixed Assets & Intangibles		-
(Increase)/Decrease in capital work in progress		-
(Increase)/Decrease in Margin Money		-
Interest Income		-
(Increase)/ Decrease in Investment		-
Net Cash Flow from Investing activities	(B)	-
Cash Flow from Financing Activities :		
Interest & Finance Cost Paid		-
Dividend Paid		-
Increase/(Decrease) in Short Term Liabilities		-
Increase/(Decrease) in Long Term Liabilities		-
Increase in Share Capital		1.000
Increase In Share Premium		-
Principle Payment of Lease Liabilities		-
Net Cash Flow from Financing activities	(C)	1.000
Net Increase/Decrease in Cash and Cash Equivalents		0.915
Add: Opening Cash Balance		-
Closing Balance of Cash and Cash Equivalents		0.915

As per our report of even date
For HRK & Co.
ICAI Form Reg. No.- 146985W
Chartered Accountants

HRK & Co. (Chartered Accountants) M. No. 187750

Ankit

CA. Ankit Raythatha
Partner
Membership No : 187750
UDIN No : 26187750VHQPNX2134

Date : 07-05-2026
Place : Surat

For and on behalf of Board of Directors of
SOLEX NEW ENERGY PRIVATE LIMITED

Dr. Chetan S. Shah
Chairman & Director
DIN : 02253886

Piyush K. Chandak
Director
DIN : 09195922

SOLEX NEW ENERGY PRIVATE LIMITED
Equity share capital
Details of authorised, issued and subscribed share capital

(Amount in Million)

Particulars	As at March 31, 2026
Authorised Share Capital	
1,00,000 equity shares of ₹ 10/- each	1.000
Issued, subscribed & fully paid up	
1,00,000 equity shares of ₹ 10/- each	1.000
Total	1.000

The Company has only one class of equity shares having a face value of ₹ 10 per share. Each holder of equity share is entitled to one vote per share.

In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

12 Equity Share Capital

Particulars	Amount
As at 31 March, 2025	-
Changes in Equity Share Capital during the year	
Issue of Equity shares	1.000
As at 31 Mar, 2026	**1.000**

The details of Shareholders holding more than 5% Equity shares:

Name of Shareholder	As at March 31, 2026	
	Nos. of shares	% Holding
SOLEX ENERGY LIMITED	1,00,000	100.0%

Shareholding of Promoter & Promoter Groups

Name of Shareholder	As at March 31, 2026	
	Nos. of shares	% Holding
SOLEX ENERGY LIMITED	1,00,000.0	100.00%

13 Other Equity

Current reporting period 31 March, 2026

Particulars	Securities premium	Retained Earnings	Other Item of OCI (Actuarial gains and losses)	Total	Total
Balance as at 1 April, 2025	-	-	-	-	-
Add: Profit/(Loss) during the year	-	-	-	-	-
Remeasurement Gain/(Loss) of defined Benefit Plan(net of tax)	-	-	-	-	-
Less: Dividend on Equity Shares (Incl. DDT)	-	-	-	-	-
Add: Issue of Equity Shares	-	-	-	-	-
Less: Issue of Bonus Equity Shares	-	-	-	-	-
Add/(Less): Share issue Expenses	-	-	-	-	-
(Add)/Less: OCI transferred to Retained Earnings	-	-	-	-	-
Balance As at 31 March, 2026	-	-	-	-	-

HRK & Co.
M. No. 187750
(Chartered Accountants)

Dividend on equity shares

Particulars	As at March 31, 2026
Dividend declared on equity shares	-

Nature and Purpose of reserves

a. Retained Earnings

Retained Earnings represents surplus/accumulated earnings of the Company and are available for distribution to shareholders

b. Security Premium

The amount received in excess of face value of equity shares is recognized in share premium. The reserves utilized in accordance with the specific provisions of the Companies Act , 2013

HRK & Co.
M. No.
187750
(Chartered Accountants)

SOLEX NEW ENERGY PRIVATE LIMITED

2(a) Property, Plant and Equipment

(Amount in Million)

Particulars	Land	Building	Plant and Machinery	Furniture and Fixtures	Vehicles	Office Equipment	Computers	PPE	Intangible Assets	Total
Gross Cost as at 1 April 2025	-	-	-	-	-	-	-	-	-	-
Addition	-	-	-	-	-	-	-	-	-	-
Disposals/Adjustment	-	-	-	-	-	-	-	-	-	-
Cost as at 31 March 2026	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation as at 1 April 2025	-	-	-	-	-	-	-	-	-	-
Depreciation charge for the Period	-	-	-	-	-	-	-	-	-	-
Reversal on disposal/Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated Depreciation as at 31 March 2026	-	-	-	-	-	-	-	-	-	-
Net Carrying Amount as at 31 March 2026	-	-	-	-	-	-	-	-	-	-

(Chartered Accountants)
M. No. 187750

SOLEX NEW ENERGY PRIVATE LIMITED
Notes forming part of the Audited financial statements

(Amount in Million)

2(b) Capital work in progress

Particulars	As at March 31, 2026
Opening Balance	-
Add: Addition during the year	-
Less: Capitalised during the year	-
Total	-

2(c) Right-of-use assets

Particulars	As at March 31, 2026
Opening Balance	-
Add: Addition	-
Less: Modification	
Gross Cost	-
Opening Balance	-
Add: Amortization Charge for the Period	-
Less: Modification	
Accumulated Amortization	-
Total	-

2(d) Intangible assets under Development

Particulars	As at March 31, 2026
Opening Balance	-
Add: Addition	
Less: Capitalised	-
Total	-

3 Investments - Non Current

Particulars	As at March 31, 2026
Investments valued at cost, fully paid up, unquoted, unless otherwise stated	-
Investment in Govt. bonds	-
Investment in Subsidiary	-
Investments valued at cost, fully paid up, quoted, unless otherwise stated	-
Investment in MF	-
Total	-

4 Other Financial Assets - Non Current

Particulars	As at March 31, 2026
Securities Deposits	0.020
Total	**0.020**

5 Inventories

Particulars	As at March 31, 2026
Raw materials	-
Finished goods	-
Total	-

Inventories are hypothecated against bank borrowings

6 Investments - Current

Particulars	As at March 31, 2026
Current Investment	-
Total	-

***Idle funds placed in FD for short term**

7 Trade Receivables

Particulars	As at March 31, 2026
Unsecured & Considered Good	-
Allowance for expected credit loss	-
Total	-

HRK & Co. (Chartered Accountants) M. No. 187750

8 Cash and Cash Equivalents

Particulars	As at March 31, 2026
Balances with Banks in current accounts	0.915
Cash on hand	-
Total	**0.915**

9 Bank balances other than Cash and cash equivalents

Particulars	As at March 31, 2026
Fixed Deposits (held as Margin Money against BG/LC and Short TL)	-
Total	-

10 Loans & Advances - Current Financial Assets

Particulars	As at March 31, 2026
Loans & Advances	
Advance to Creditors	-
Advance to Staff	-
Advance to Capex Creditors	-
Advance to Subsidiary	-
Total	-

11 Other Current assets

Particulars	As at March 31, 2026
Balance with Statutory/ Govt. Authorities	0.006
Prepaid Expenses	-
Preliminary-Preoperative Expense	0.072
Other Receivable	-
Total	**0.078**

14 Borrowings - Non Current Financial Liabilities

Particulars	As at March 31, 2026
Secured	
Secured Term loans from Bank - Long term	-
Unsecured	
Loans from directors and related Parties	-
Loans from Financial institution	-
Total	-

15 Lease liabilities

Particulars	As at March 31, 2026
Opening Balance	-
Addition during the year	-
Accretion of interest	-
Payments (including interest)	-
Total	-

Particulars	As at March 31, 2026
Current lease liabilities	-
Total	-

HRK & Co. (Chartered Accountants) M. No. 187750

16 **Provisions - Non Current**

Particulars	As at March 31, 2026
Provision for O & M	-
Gratuity Provision	-
Provision For CSR	-
Total	-

17 **Deferred Tax Liabilities (Net)**

Particulars	As at March 31, 2026
Deferred Tax Liabilities (Net)	-
Total	-

18 **Borrowings - Current Financial Liabilities**

Particulars	As at March 31, 2026
Secured cash credit	-
Current maturities of Long term borrowing	-
Short term unsecured borrowing	-
Total	-

19 **Lease liabilities**

Particulars	As at March 31, 2026
Current Lease liabilities	-
Total	-

20 **Trade Payables - Current**

Particulars	As at March 31, 2026
Total outstanding dues of Micro Enterprise and small enterprise (MSME)	-
Total outstanding dues of Creditor of other than MSME	-
Total	-

21 **Other Current Liabilities**

Particulars	As at March 31, 2026
Statutory liabilities	-
Advances from customers	-
Creditors for Capex	-
Other current liabilities Payables	0.003
Total	0.003

22 **Provisions - Current**

Particulars	As at March 31, 2026
Other short term provision Payables	0.010
Dividend payable	-
Current Gratuity Provision	-
Total	0.010

23 **Income tax liabilities (net)**

Particulars	As at March 31, 2026
Provisions for Income Tax	-
Total	-

HRK & Co.
M. No. 187750
(Chartered Accountants)

SOLEX NEW ENERGY PRIVATE LIMITED

Notes forming part of the Audited financial statements

(Amount in Million)

24 Revenue From Operations

Particulars	For Year ended 31 March 2026
Sale of products	-
Sale of services	-
Total	-

25 Other Income

Particulars	For Year ended 31 March 2026
Interest Income	-
Subsidy Income	-
Other Income	-
Total	-

26 Cost of materials consumed

Particulars	For Year ended 31 March 2026
Raw Material consumed	
Opening stock	-
Purchases	-
Less: Closing stock	-
Total	-

27 Purchases of Stock in Trade

Particulars	For Year ended 31 March 2026
Purchases of Stock in Trade	-
Total	-

28 Changes in inventories of finished goods, Stock in Trade and work in progress

Particulars	For Year ended 31 March 2026
Opening stock	
Finished Goods	-
Less: Closing Stock	
Finished Goods	-
Total	-

29 Employee benefits expense

Particulars	For Year ended 31 March 2026
Salaries and wages	-
Director Remuneration	-
Contribution to provident and other fund	-
Staff welfare expenses	-
Bonus Expense	-
Leave encashment	-
Gratuity Exp	-
Total	-

30 Finance costs

Particulars	For Year ended 31 March 2026
Interest Expense on:	
Term Loan	-
Cash Credit	-
Bank Charges and Commission	-
Total	-

HRK & Co. M. No. 187750 (Chartered Accountants)

31 **Depreciation and amortization expense**

Particulars	For Year ended 31 March 2026
Depreciation on Property, Plant and Equipments	-
Amortisation of Intangible Assets	-
Amortisation of Right of Use Assets	-
Total	-

32 **Other expenses**

Particulars	For Year ended 31 March 2026
Manufacturing Expenses	
Freight Expenses - Inward	-
Testing And Certification Expense	-
Power Exp	-
Rent Expenses	-
	-
Selling and Administrative Expenses	
Miscellaneous Expenses	-
Total	-

33 **Tax expenses**

Particulars	For Year ended 31 March 2026
Current tax	-
Deferred tax	-
Earlier Period Income Tax	-
Total	-

HRK & Co.
M. No. 187750
(Chartered Accountants)