

TRAK & ASSOCIATES

Chartered Accountants

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Independent Auditor's Report to the Board of Directors of M/s ORIENT GREEN POWER D.O.O

Opinion

We have audited the accompanying Standalone Financial Statements of M/s ORIENT GREEN POWER D.O.O which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2025, its nil Statement of Profit and Loss and Statement of Changes in Equity 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 Companies Act, 2013. 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 Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We do not find any key audit matters to report, which are of high risk and most significant in the audit which require audit judgments in the areas of financial statements. Hence, there are no key audit matters to be communicated

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 Companies Act, 2013 ("the Act") with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and changes in equity of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 4 of the Companies (Indian Accounts Standards) Rules, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

Report on Other Legal and Regulatory Requirements

This report does not include a statement on matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said Order is 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 and the Statement of Profit and Loss dealt with in this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 4 of the Companies (Indian Accounts Standards) Rules, 2015.

For T R A K & Associates
Chartered Accountants
FRN: 017290S

Place: Chennai
Date: April 23, 2025
UDIN: 25240937BMHYMG6204

D.Aswani Kumar
Partner
M.No: 240937

ORIENT GREEN POWER D.O.O
BALANCE SHEET AS AT MARCH 31, 2025

(in Euros)

Particulars		As at March 31, 2025	As at March 31, 2024
ASSETS			
1	Non-current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Other Intangible Assets	-	-
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Loans & Advances	-	-
2	Current Assets		
	(a) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	-	-
	(iii) Cash and Cash Equivalents	-	-
	(b) Other Current Assets	-	-
	TOTAL	-	-
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity Share Capital	5,000	5,000
	(b) Other Equity	(5,000)	(5,000)
	(c) Non-Controlling Interest	-	-
2	Liabilities		
	(I) Non-current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(II) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(b) Other Current Liabilities	-	-
	TOTAL	-	-

Subject to our report of even date

For T R A K & ASSOCIATES
Chartered Accountants
FRN : 0172905

For and on Behalf of Board of Directors

D.Aswani kumar
Partner
M.No.240937

Director

Place : Chennai
Date : April 23, 2025
UDIN : 25240937BMHYMG6204

ORIENT GREEN POWER D.O.O
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025

(in Euros)

Particulars		For the year ended March 31, 2025	For the year ended March 31, 2024
1	Revenue from operations	-	-
	Less: Excise duty	-	-
	Revenue from operations (net)	-	-
2	Other income	-	-
3	Total revenue (1+2)	-	-
4	Expenses		
	(a) Employee benefits expense	-	-
	(b) Finance costs	-	-
	(c) Depreciation and amortisation expense	-	-
	(d) Other expenses	-	-
	Total expenses	-	-
5	Profit/ (Loss) before tax and exceptional items (3 - 4)	-	-
6	Exceptional items	-	-
7	Profit/ (Loss) before tax (5 - 6)	-	-
8	Tax expense:		
	(a) Current tax	-	-
	(b) Deferred tax	-	-
9	Profit/ (Loss) after tax for the year (7-8)	-	-
10	Other Comprehensive Income		
	Exchange difference on Foreign operations translation	-	-
	Other Comprehensive Income for the year	-	-
	Total comprehensive income for the year	-	-
11	Earnings per share of € each		
	(a) Basic	-	-
	(b) Diluted	-	-

Subject to our report of even date

For T R A K & ASSOCIATES
Chartered Accountants
FRN : 0172905

For and on Behalf of the Board Directors

D.Aswani kumar
Partner
M.No.240937

Director

Place : Chennai
Date : April 23, 2025
UDIN : 25240937BMHYMG6204

ORIENT GREEN POWER D.O.O

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31 , 2025

(All amounts are in Euros unless otherwise stated)

A. Equity Share Capital

Balance as at April 01, 2024	Changes in Equity share capital due to prior period errors	Restated balance as at April 01, 2024	Changes in equity share capital during the year	Balance as at March 31, 2025
5,000	-	5,000	-	5,000

Balance as at April 01, 2023	Changes in Equity share capital due to prior period errors	Restated balance as at April 01, 2023	Changes in equity share capital during the year	Balance as at March 31, 2024
5,000	-	5,000	-	5,000

B. Other Equity

Particulars	Reserves and Surplus		Other Comprehensive Income	Total
	Securities premium	Retained Earnings	Remeasurement of defined benefit obligation	
Balance as at April 01, 2024	-	(5,000)	-	(5,000)
Profit/(Loss) for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2025	-	(5,000)	-	(5,000)
Balance as at April 01, 2023	-	(5,000)	-	(5,000)
Profit/(Loss) for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2024	-	(5,000)	-	(5,000)

Subject to our report of even date

For T R A K & ASSOCIATES

Chartered Accountants

FRN : 0172905

For and on Behalf of the Board Directors

D.Aswani kumar

Partner

M.No.240937

Director

Place : Chennai

Date : April 23, 2025

UDIN : 25240937BMHYMG6204