

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, 2026, the Statement of Profit and Loss and Statement of Changes in Equity for the year then ended and a summary of the material 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, 2026, 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.

Material Uncertainty Related to Going Concern

We draw attention to Note 2(a) in the financial statements, which indicates that the financial statements are prepared on a basis other than that of going concern.

Our opinion is not modified in respect of the above matter.

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 Accounting Standards) Rules, 2015.

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

Place: Chennai
Date: May 06, 2026
UDIN: 26240937CGTSBZ3816

D.Aswani Kumar
Partner
M.No: 240937

ORIENT GREEN POWER D.O.O
BALANCE SHEET AS AT MARCH 31, 2026
(All amounts are in Euros unless otherwise stated)

Particulars		As at March 31, 2026	As at March 31, 2025
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 : 017290S

For and on Behalf of the Board of Directors

D.Aswani kumar
Partner
M.No.240937

Director

Place : Chennai
Date : May 06, 2026

ORIENT GREEN POWER D.O.O
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts are in Euros unless otherwise stated)

Particulars		For the year ended March 31, 2026	For the year ended March 31, 2025
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 : 017290S

For and on Behalf of the Board Directors

D.Aswani kumar
Partner
M.No.240937

Director

Place : Chennai
Date : May 06, 2026

ORIENT GREEN POWER D.O.O

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amounts are in Euros unless otherwise stated)

A. Equity Share Capital

Balance as at April 01, 2025	Changes in Equity share capital due to prior period errors	Restated balance as at April 01, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
5,000	-	5,000	-	5,000

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

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, 2025	-	(5,000)	-	(5,000)
Profit/(Loss) for the year	-	-	-	-
Total comprehensive income for the year	-	-	-	-
Balance as at March 31, 2026	-	(5,000)	-	(5,000)
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)

Subject to our report of even date

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

For and on Behalf of the Board Directors

D.Aswani kumar
Partner
M.No.240937

Director

Place : Chennai
Date : May 06, 2026

ORIENT GREEN POWER D.O.O
Notes forming part of Financial Statements
(All amounts are in Euros unless otherwise stated)
MATERIAL ACCOUNTING POLICIES

1. Corporate information:

Orient Green Power d.o.o is in the Business of engineering and contracting of power plants and generating power from renewable sources.

2. Material Accounting Policies:

a. The financial statements have been prepared under the historical cost convention on accrual basis and in accordance with the accounting principles generally accepted in India and comply with mandatory Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013. The accounting policies are consistent with those used in the previous year. These financial statements are prepared on a basis other than that of going concern.

b. Use of Estimates :

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during and at end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Differences between actual results and estimates are recognised in the period in which the results are known or materialised.

c. Revenue Recognition :

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

d. Taxes on Income:

Provision for Current tax is made based on the liability computed in accordance with the relevant tax rates and tax laws. Provision for deferred tax is made for timing differences arising between the taxable incomes and accounting income computed using the tax rates and the laws that have been enacted or substantively enacted as of the balance sheet date.

e. Foreign Currencies:

The functional currency of the Company is Euros which represents the currency of the primary economic environment in which it operates.

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences on monetary items are recognised in Statement of profit and loss in the period in which they arise except for:

(i) exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings.

f. Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of past events. It is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.