Solar Mining Services Albania Sh. A. - Balance Sheet Balance Sheet as on 31st March 2024

(In USD)

(In ALL)

	Notes	31 March 2024	31 March 2023	31 March 2024	31 March 2023
ASSETS	No. of Concession, Name of Street, or other Designation, Name of Street, Name				Ji Wal Cli 2023
Non-current assets					
Property, plant and equipment	3				
Capital work-in-progress	3				
Pre operative Losses					
Investment properties	4				2.1
Goodwill	5				
Right to Use Assets	5				
Intangible assets under development*					
Biological assets other than bearer plants*					
Investments accounted for using the equity method	34(e)				
Financial assets					
i. Investments	6(a)				
ii. Loans	6(c)				
iii. Other financial assets	6(e)				
Deferred tax assets	7		-		
Other non-current assets	8				
Total non-current assets					
c					
Current assets					
Inventories	9				-
Financial assets	0.00 12				
i. Investments	6(a)	30 CANDESCA		Spring of sources	
ii. Trade receivables	6(b)	1,10,985	17,625	1,05,13,568	18,27,680
iii. Cash and cash equivalents	6(d)	8,350	2,954	7,91,000	3,06,292
iv. Bank balances other than (iii) above*					
v. Loans	6(c)		·		
vi. Other financial assets	6(e)	24,072	24,072	22,80,341	24,96,266
Other current assets	10	1,028		97,408	
Access classified as held for sele					
Assets classified as held for sale	11				-
Total current assets		4 44 425	44,650	4 24 02 247	44 20 222
Total assets	- 2	1,44,435 1,44,435	44,650	1,36,82,317	46,30,239 46,30,239
		1,44,433	44,030	1,30,62,317	40,30,239
技术是企业的基本的国际工程的工程的工程的工程	Notes	31 March 2024	31 March 2023	31 March 2024	31 March 2023
EQUITY AND LIABILITIES					
Equity					
Equity share capital	12(a)	64,974	59,354	61,55,000	61,55,000
Other equity		64,974	59,354	61,55,000	61,55,000
Other equity Equity component of compound financial instruments 8	13(a)		,		
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8	13(a) 12(b)	64,974 - 5,733	59,354 - (17,108)	61,55,000 - 5,43,073	61,55,000 (17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio	13(a) 12(b) ns		,		
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8	13(a) 12(b)		,		
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited	13(a) 12(b) ns 12(c)		,		
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests	13(a) 12(b) ns	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited	13(a) 12(b) ns 12(c)		,		
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity	13(a) 12(b) ns 12(c)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES	13(a) 12(b) ns 12(c)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities	13(a) 12(b) ns 12(c)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities	13(a) 12(b) ns 12(c) 34(b)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities 1. Borrowings	13(a) 12(b) ns 12(c) 34(b)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings ii. Lease Liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b)	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings fi. Lease Liabilities Provisions	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14	5,733	- (17,108) - -	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14	5,733	- (17,108) - -	5,43,073 - - - 66,98,073	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings fi. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16	5,733	(17,108)	5,43,073 -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14	5,733	- (17,108) - -	5,43,073 - - - 66,98,073	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities*	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16	5,733	42,246	5,43,073 - - 66,98,073 - - - - - 95,836	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16	5,733	(17,108)	5,43,073 - - - 66,98,073	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings fi. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16	5,733	42,246	5,43,073 - - 66,98,073 - - - - - 95,836	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings fi. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16	5,733	42,246	5,43,073 - - 66,98,073 - - - - - 95,836	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities f. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities Current liabilities Financial liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18	5,733	42,246	5,43,073 - - 66,98,073 - - - - - 95,836	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities Current liabilities I. Borrowings	13(a) 12(b) 12(c) 34(b) 13(a) 13(b) 14 15 16 18	5,733	(17,108) - - - - 42,246	5,43,073 - - 66,98,073 - - 95,836 - 95,836	43,80,869
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities Financial Liabilities Financial Liabilities Financial Liabilities I. Borrowings ii. Trade payables	13(a) 12(b) 12(c) 34(b) 13(a) 1,4 15 16 18 13(a) 13(c) 13(a) 13(c)	5,733	42,246	5,43,073 - - 66,98,073 - - - - - 95,836	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities I. Borrowings ii. Lease Liabilities	13(a) 12(b) 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(b) 13(c) 13(b)	5,733 70,707	(17,108) - - - - 42,246	5,43,073 - - 66,98,073 - - 95,836 - 95,836	(17,74,131) - - - - - - - - - - - -
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities f. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities f. Borrowings ii. Rease Liabilities Current liabilities f. Borrowings ii. Trade payables iii. Lease Liabilities f. Borrowings ii. Trade payables iii. Lease Liabilities f. Other Financial Liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18	5,733	(17,108) - - - - 42,246	5,43,073 - - 66,98,073 - - 95,836 - 95,836	(17,74,131) - - - - - - - - - - - -
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities I. Borrowings ii. Trade payables iii. Lease Liabilities iv. Other Financial Liabilities Provisions	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18	5,733 	(17,108)	5,43,073 - - 66,98,073 - - - - - - - - - - - - - - - - - - -	(17,74,131) - - - - - - - - - - - -
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities iii. Lease Liabilities rowings ii. Trade payables iii. Lease Liabilities iii. Other Financial Liabilities Provisions Employee benefit obligations 8	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(b) 13(d) 14 15	5,733 70,707	(17,108) - - - - 42,246	5,43,073 - - 66,98,073 - - 95,836 - 95,836	(17,74,131) - - - - - - - - - - - -
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities iii. Lease Liabilities Financial Liabilities fovernment grants 8 Current liabilities fovernment grants 8 Current liabilities four financial Liabilities iii. Lease Liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(d) 13(d) 14 15 13(d) 13(d)	5,733 	(17,108)	5,43,073 - - 66,98,073 - - - - - - - - - - - - - - - - - - -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuation Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current iliabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities Financial Liabilities v. Other Financial Liabilities Provisions Employee benefit obligations 8 Government grants 8 Government grants 8 Government grants 8 Government grants 8 Current tax liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(d) 14 15 16 18	5,733 - - - - - - - - - - - - - - - - - -		5,43,073 - - 66,98,073 - - - - - - - - - - - - - - - - - - -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuation Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current iliabilities Financial Liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities Financial Liabilities v. Other Financial Liabilities Provisions Employee benefit obligations 8 Government grants 8 Government grants 8 Government grants 8 Government grants 8 Current tax liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(d) 13(d) 14 15 13(d) 13(d)	5,733 	(17,108)	5,43,073 - - 66,98,073 - - - - - - - - - - - - - - - - - - -	(17,74,131)
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities 'Total non-current liabilities 'India liabilities I. Borrowings ii. Trade payables iii. Lease Liabilities 'I. Borrowings iii. Trade payables iii. Lease Liabilities Provisions Employee benefit obligations 8 Government grants 8 Current liabilities Provisions Employee benefit obligations 8 Government grants 8 Current tax liabilities Other current liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(c) 13(d) 14 15 18	5,733 - - - - - - - - - - - - - - - - - -		5,43,073 66,98,073 66,98,073 95,836 95,836 67,29,886	(17,74,131) 43,80,869
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Total non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities Financial Liabilities 'From the service of the s	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(a) 13(c) 13(d) 14 15 16 18	5,733 - - - - - - - - - - - - - - - - - -		5,43,073 66,98,073 66,98,073 95,836 95,836 67,29,886	(17,74,131) 43,80,869
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities financial liabilities fovernment grants 8 Current liabilities Current liabilities for payables iii. Lease Liabilities for payables iii. Lease Liabilities for payables for trade payables for	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(c) 13(d) 14 15 18	5,733 		5,43,073 66,98,073 66,98,073 95,836 95,836 67,29,886	(17,74,131) 43,80,869 43,740 1,13,500
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities financial Liabilities financial Liabilities provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities financial liabilities Current liabilities	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(c) 13(d) 14 15 18	72,716	. (17,108) 	5,43,073 66,98,073 66,98,073 95,836 95,836 1,04,000 54,521	(17,74,131) 43,80,869 43,740 1,13,500 92,130
Other equity Equity component of compound financial instruments 8 Reserves and surplus 8 Increase / Decrease in Reserves due to Exchange Fluctuatio Other reserves 8 Equity attributable to owners of Value Ind AS Limited Non-controlling interests Total equity LIABILITIES Non-current liabilities i. Borrowings ii. Lease Liabilities Provisions Employee benefit obligations 8 Deferred tax liabilities Government grants 8 Other non-current liabilities Current liabilities i. Borrowings ii. Trade payables iii. Lease Liabilities financial liabilities fovernment grants 8 Current liabilities Current liabilities for payables iii. Lease Liabilities for payables iii. Lease Liabilities for payables for trade payables for	13(a) 12(b) ns 12(c) 34(b) 13(a) 13(b) 14 15 16 18 13(c) 13(d) 14 15 18	5,733 		5,43,073 66,98,073 66,98,073 95,836 95,836 67,29,886	(17,74,131) 43,80,869 43,740 1,13,500



Solar Mining Services Albania Sh.A. Statement of Profit & Loss Account for the year ended 31st March 2024

	NOTE	YTD Marc	h 2024	YTD Marc	h 2023
	NOTE	ALL	USD	ALL	USD
CONTINUING OPERATIONS		I to contently	St. comp. Not. (St. co.)	Acres Brokers	
Revenue from Operations	20	2,11,33,849	2,22,723	39,15,736	34,330
Other income	21	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- "	703	6
Total Income	D	2,11,33,849	2,22,723	39,16,439	34,336
EXPENSES	3.98	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			0 1100
Purchases of stock-in-trade		1,47,04,628	1,56,291	_	_
Employee benefit expenses	23	18,85,523	19,523	20,97,792	18,809
Other expenses	25	14,28,546	14,806	9,29,927	8,345
Forex Losses / (-) Gain	26 (a)	7,02,111	7,292	2,00,724	1,880
Total Expenses		1,87,20,808	1,97,912	32,28,443	29,034
Profit Before Tax		24,13,041	24,811	6,87,996	5,302
Income tax expense	27				
- Current tax	'	-	О	-	-
- Deferred Tax (Income) / Expenses		95,836	1,014	-	-
Total Tax Expenses		95,836	1,014	-	-
Profit For The Period		23,17,204	23,797	6,87,996	5,302



	T	ALL	USD
Note 6 : Financial assets	ALL	ALL	050
6(a) Non-current investments			
	31 March 2024	31 Mar 2023	31 March 2024
Investment in equity instruments (fully paid-up) Quoted			
Quoted			
Equity investments at FVOCI 8			
Unquoted			
Total (equity instruments)			
Investment in preference shares (fully paid-up)			
Unquoted			
Total (preference shares)			
Investment in government securities			
Quoted			1
Investment in debentures and bonds			
Quoted			
Unquoted			
Total (debentures and bonds)			
Investment in mutual funds			
Quoted			
Total (mutual funds)	Maria Maria		
Total non-current investments			
Aggregate amount of quoted investments and market value the	reof		
Aggregate amount of unquoted investments			
Aggregate amount of impairment in the value of investments			
6(a) Current investments			
	31 March 2024	31 Mar 2023	31 March 2024
Investment in equity instruments (fully paid-up) Quoted			
Total (equity instruments)			
1 U ₁ 2			
Investment in debentures and bonds Quoted			
Total (debentures and bonds)			
,			
Investment in mutual funds			
Quoted			
Total (mutual funds)			
Total non-current investments			
Aggregate amount of quoted investments and market value the Aggregate amount of unquoted investments	reof		
Aggregate amount of impairment in the value of investments			
6(b) Trade receivables			
5.601.50000.0000000000000000000000000000	31 March 2024	31 Mar 2023	31 March 2024
Trade receivables	8173568.00	0.00	86282.78
Receivables from related parties (refer note 35)	2340000.00	1827680.00	24701.78
Less: Allowance for doubtful debts Total receivables	10513568.00	0.00 1827680.00	110984.57
Current portion			
Non-current portion			
Break-up of security details			
DECEMBER OF THE PROPERTY OF TH	31 March 2024	31 Mar 2023	31 March 2024
Secured, considered good	0.00	0.00	0.00
Unsecured, considered good	10513568.00	1827680.00	110984.57
Doubtful Total	0.00	0.00 182 768 0.00	110984.57
Allowance for doubtful debts	0.00	0.00	0.00
Total trade receivables	10513568.00	1827680.00	110984.57
The relevant carrying amounts are as follows:			
	31 March 2024	31 Mai 2023	31 March 2024
Total transferred receivables Associated secured borrowing (note 13(a))			
nasociated secured bull offing (foto 19/9)			

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6(c) Loans

	31 March 2024		31 Mar	ch 2023	31 Mare	ch 2024
	Current	Non-Current	Current	Non-Current	Current	Non-Current
Unsecured, considered good						
Loan to associates						
(refer note 35)						
Loan to directors						
(refer note 35)						
Security Deposits		0.00		0.00		0.00
Loans to Employees	0.00		0.00		0.00	
Unsecured and considered doubtful						
Less: Allowance for doubtful	0.00	0.00	0.00	0.00	0.00	0.00
Total loans	0.00	0.00	0.00	0.00	0.00	0.00

ALL

6(d) Cash and cash equivalents

	31 March 2024	31 March 2023	31 March 2024
Balances with banks			
- in current accounts	789853.19	297645.15	8337.94
- in EEFC accounts		1 1	
Deposits with maturity of less than three months	0.00	0.00	0.00
Cash on hand	1147.00	8647.00	12.11
Total cash and cash equivalents	791000.19	306292.15	8350.05

6(e) Other financial assets

	31 Mar	ch 2024	31 Marc	th 2023	31 Marc	h 2024
	Current	Non-Current	Current	Non-Current	Current	Non-Current
(i) Derivatives						
Foreign-exchange forward	100	-				
contracts						
Foreign currency options						
Interest rate swaps						
(ii) Others (SOSPL)	2280340.56	15	2496266.40		24072.00	
Indemnification asset (note 32)						
Total other financial assets	2280340.56	0.00	2496266.40	0.00	24072.00	0.00



	31 March 2024	31 March 2023	31 March 2024
Capital advances	0.00	0.00	0.00
Advances other than capital advances	0.00	0.00	0.00
Security Deposits	0.00	0.00	0.00
VAT recoverable	0.00	0.00	0.00
Total other non-current assets	0.00	0.00	0.00

Note 9: Inventories

	31 March 2024	31 March 2023	31 March 2024
Raw materials	0.00	0.00	0.00
Goods in Transit	0.00	0.00	0.00
Finished goods	0.00	0.00	0.00
Traded goods	0.00	0.00	0.00
Stores and spares			
	0.00	0.00	0.00
Total inventories	0.00	0.00	0.00

Note 10: Other current assets

	31 March 2024	31 March 2023	31 March 2024
Pre Paid Expenses	36,398.00	0.00	
Advances to suppliers	0.00	0.00	384.23
Other Commercial Recoverable		0.00	0.00
Provision for Tax & SSK	60204.00	0.00	635.53
Total other current assets	806.00	0.00	8.51
and the control wasters	97408.00	0.00	1028.27

Note 11: Assets classified as held for sale

Building	31 March 2024	31 March 2023	31 March 2024
Disposal group (note 33)	,		
Total assets classified as held for sale			



12(a) Equity share capital

Authorised equity share capital

		ALL	USD
CONTRACTOR VOLUMENTS	Number of shares	Amount	
As at 1 April 2023	0	6155000.00	THE REAL PROPERTY.
Increase during the year As at 30 June 2023	0 348	0.00 6155000.00	

(i) Movements in equity share capital

	Notes	Notes	Number of shares	Amount
As at 1 April 2022		the same of the sa	SETTING BUT ON THE WAY OF SHIPS	ADDRESS SAME FAMILY
Exercise of options - proceeds received	39	39		
As at 31 Mar 2023				
Exercise of options - proceeds received	39	39		
Acquisition of subsidiary	32	32		
Rights issue				
As at 30 June 2023				

(ii) Shares of the company held by holding/ultimate holding company

	31 March 2024	31 March 2023	
Solar Overseas Singapore PTE Limited	348		

(iii) Details of shareholders holding more than 5% shares in the company

基础	31 March 2024		31 March 2024		31 March 2024 31 March 2023		31 March 2022		31 March 2021	
	Number of shares (In lakhs)	holding								

(iv) Aggregate number of shares issued for consideration other than cash

	31 March 2024 Number of shares	31 March 2023 Number of shares	31 March 2022 Number of shares	31 March 2021 Number of shares
Shares issued as consideration for				MALOS SERVICES
acquisition of subsidiary (refer note 32)				

12(b) Reserves and surplus

	31 March 2024	31 March 2023	
General reserves	-1774131.45	-2462127.69	
Profit for the Year	2317204.32	687996.24	
Statutory Reserves			
Debenture redemption reserve			
Share options outstanding account			
Retained Earnings on Lease Rentals	0.00	0.00	
Deffered Tax Asset (On Leases)			
Total reserves and surplus	543072.86	-1774131.45	
Linadjusted Pre-operative Losses Balance b/f	0.00	0.00	

(i) Securities premium reserve

South Andrews Control Services	31 March 2024	31 March 2023	31 March 2022
Opening balance			
Exercise of options - proceeds received			
Acquisition of subsidiary			
tights issue			
Fransaction costs arising on share issues, net of tax of INR 90			
Closing balance			

(II) Debenture redemption reserve

the device has proper to be an administrative of the device of the devic	31 March 2024	Device Administration of the
Opening balance		
Appropriations during the year		
Closing balance		

(iii) Share options outstanding account

WERE THE TANK OF THE PARTY OF T	31 March 2024	100000000000000000000000000000000000000
Opening balance		
Employee stock option expense		
Closing balance		

(iv) Retained earnings

(iv) recailed earnings	
\$100 PR-11 (1) PR-11 (1) PR-11 (1) PR-12 (1)	31 March 2074
Opening balance	
Net profit for the period	
Items of other comprehensive income recognised directly in retained earnings	
- Remeasurements of post-employment benefit obligation, net of tax	
- Share of OCI of associates and joint ventures, net of tax	
- Transfer to retained earnings of FVOCI equity investments, net of tax	
- Transactions with HCI	
Transfer to debenture redemption reserve	
Dividends	
Claster Late	

Gervices Appoania

13(a) Non-current borrowing

Maturity or	Terms of	Coupon/	31 Wast 2004	21 March 2023	17 Janua 2014
Secured	repayment	Refest rate	31 March 2024	at watch toes	31 March 2024
Prom bonks		1			
Loans from Banks					
coars from panks			0.00	0.00	0.00
Term loans					
From bonts					
Vehicle Loan			0.00	0.00	0.00
			0.00	0.00	0.00
Rupee toan			0.00	0.00	0.00
Long-term maturities of finance					
lease obligations		1 3			
Obligations under					
finance leases					
The section of the se					
Unsecured Bonds					
Bank loans			0.00	0.00	0.00
` ·					
Foreign currency loan (SOML)			92000		
roreign currency ioan (SOML)			0.00	0.00	0.00
					1
Liability component of compound					
financial instruments					
Total non-current borrowings			0.00	0.00	0.00
Less: Current maturities of long-term debt (included in note 13(b))			0.00	0.00	0.00
Less: Current maturities of finance lease obligations (included in note 13(b))			0.00		
Less: Interest accrued (included in note 13(b))			0.00		
Non-current borrowings (as per balance sheet)			0.00	0.00	0.00

(i) Convertible bond

的第三元,大型企业发展,1000年的1000年的1000年的1000年(1000年)。	31 March 2024	31 March 2023	31 March 2024
Face value of bonds issued			
Equity component of convertible bonds - value of conversion rights #			
Interest expense *			
Non-current borrowings			

13(a) Current borrowings

	Maturity date	Terms of repayment	Coupon/ Iterest rate	31 March 2024	31 March 2023	31 March 2024
Loans repayable on demand						
Secured						
From banks						
Cash Credits				0.00	0.00	0.00
Current Maturities of long-term debts				•	0	0
Factored receivables						
Unsecured						
From related parties						
Foreign currency loan (SOML)				0.00	0.00	0.00
Loans from associates						
Total current borrowings					0	
Less: Interest accrued (included in note 13(b))						
Current borrowings (as per balance sheet)				0	0	0

13(b) Lease Liabilities

[1] 10 10 10 10 10 10 10 10 10 10 10 10 10	31 March 2024	31 March 2023	31 March 2024
Non-current			
Lease Liabilities (long Term)	0.00	0.00	0.00
Principal swap		1	
Others			
Contingent consideration (note 32)		-	
Total other non-current financial liabilities	0.00	0.00	0.00
Current			
Current maturities of long-term debt			*******
Leose Liabilities (Short Term)	0.00	0.00	0.00
Interest accrued			
Capital creditors			
Derivatives designated as hedges			
Foreign-exchange forward contracts			
Derivatives not designated as hedges			
Principal swap			
Total other current financial liabilities	0.00	0.00	0.00

13(c) Trade payables

SECRETARION OF THE PROPERTY OF	31 March 2024	31 Warch 2023	31 March 2024
Current			
Trade payables	123805.50		1306.93
Trade payables to related parties (note 35)	6606080.00	0.00	69735.88
Total trade payables	6729885.50	43740.00	71042.81

13(d) Other Financial Liabilities

	31 March 2024	31 March 2023	31 March 2024
Current	1000	100000	
SONBY - Foreign currency loan (USD)	0.00	0.00	0.00
Interest accrued			
Total other financial liabilities	0.00	0.00	0.00

0.00 0.00 CSETVICES PROBING

	No. of the last of	31 March 2024	No. Const.		31 March 2023	《基础》的		31 March 2024	
	Current	Non- Current	Total	Current	Non- Current	Total	Current	Non- Current	Total
Salary Provisions (i)	1,04,000		1,04,000	1,13,500		1,13,500	1,098		1,098
Share-appreciation rights (refer note 39)			0	,,,		0	.,		0
Defined pension benefits (ii)			o			o	ı		0
Post-employment medical									
benefits (ii)			o			o			0
Gratuity (ii)	0	0	o	o	0	o	o	0	0
Total employee benefit obligations	1,04,000	0	1,04,000	1,13,500	0	1,13,500	1,098	0	1,098

ALL



The balance comprises temporary differences attributable to:

ALL

0.00

0.00

92130.00

92130.00

0.00

575.54

575.54

0.00

54521.00

54521.00

USD

	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Property, plant and equipment and investment property Intangible assets Financial assets at fair value through profit or loss Financial assets at FVOCI (including derivatives) Other items Investments in associates and joint ventures Convertible bonds Others	95,836.39			
Total deferred tax liabilities				
Set-off of deferred tax liabilities pursuant to set-off provisions				
Net deferred tax liabilities	95,836.39			

Advance received from Customers - Payables Provision for Other Expenses

Total other current liabilities

Payroll taxes Statutory tax payables

Movements in deferred tax liabilities					
	Property, Inta	ngible Financial assets	Financial assets	Other	Total
At 1 April 2015					
Charged/(credited)					
- to profit or loss					
- to other comprehensive income					
At 31 March 2016					
harged/(credited)			-		
- to profit or loss					
- to other comprehensive income					
- transfer from other reserves to retained earnings					
- directly to equity					
Acquisition of subsidiary (note 32)					
At 31 March 2017					
At 31 Mail Cit 2017					
Note 17: Current tax liabilities					
tote 17. Current tax natificies	经验的		A CONTRACTOR OF THE PARTY OF TH	Service Control	NAME OF THE OWNER, OF THE OWNER, OF THE OWNER,
Opening balance		NEW PORTS AND ASSESSMENT OF THE PROPERTY OF TH	NAME OF TAXABLE PARTY OF TAXABLE PARTY.	els Parson Marina Social	
Add: Current tax payable for the year					
Less: Taxes paid					
Closing balance					
W. 40.6					
Note 18: Government grants					
	STATE SEASON TO THE TAX OF		DEPCT TO SECURITION TO SECURIT	NY 97 (5 (8) 50 T (8) 150 T (8) 1	MONARCH IN THE WAY
Opening balance					
Grants during the year					
Less: Released to profit or loss					
Closing balance					
	A POST OF THE POST	TT 基本基本企业 4000000 有关的 120000 140000 140000 140000	A STATE OF THE PERSON OF	HERSTAND Abrodically station in	\$16437573.8KV9768
		31 March 2024	31 March 2023	31 March 2024	
			SCHOOL STATE		\$55,540
Current portion					
Non-current portion					
Note 19: Other current liabilities					
		31 March 2024	31 March 2023	31 March 2024	
			THE STATE OF THE S	NECESSION AND ADDRESS OF	
SONBV - Foreign currency(USD) loan Interest		0.00	1	0.00	
14		1 000	1 000	0.00	



Note 20: Revenue from operations

The group derives the following types of revenue:

	March 2024		March 20	23
	ALL	USD	ALL	USD
Revenue from Operations	2,11,33,848.70	2,22,723	39,15,736	34.330
Total revenue from continuing operations	2,11,33,849	2,22,723	39,15,736	34,330

Note 21: Other income

Oshaninaan

	13925	March 2024		March 2023		
	188.0	ALL	USD	ALL	USD	
Interest on Loan Given	4					
Interest income				-		
Commission Recd						
Management Charges						
Dividend				-		
Other Miscellaneous Income	1 1	0.00	0.00	703	6	
Insurance Claim	18				÷	
Profit on Sale of Assets					¥	
Total other income	2013/19	A SERVICE AND A	2000 TO 1000 TO 1000	703	6	

Note 23: Employee benefit expense

	0.1000000	March 20	24	March 2023	
and the part of the second control of the second control of the second control of		ALL	USD	ALL	USD
Salaries, wages and bonus		18,85,523	19,523	20,97,792	18,809
Contribution to provident and other funds	- 1		7.0		
Gratuity	15				
Leave compensation	15		1		
Staff welfare expenses				- 1	
Worker Compesataion				•	
Total employee benefit expense	127.8	18,85,523	19,523	20,97,792	18,809

Note 25: Other expenses

THE STATE OF THE PROPERTY OF T	March 202	March 2024		23
	ALL	USD	ALL	USD
Accounting & Audit Charges	1,00,000	983	15	-
Admin Charge SIL Adiman				
Advertisement		-	-	
Amortisation / Devaluation of Goodwill		1		
Impairment of Investment		1		
Consumption of Consumable				
Direct Expense Bulk		1		
Directors Allowance		1		
Directors Expenses				
Directors Fees				
Donations		-		
Electricity Charges/ Power & Fuel Expenses		-		
Immigration Expenses		- 1		
Insurance				:=0
Legal Fees	2,03,756	2,178	8,416	75
Management & Admin Charges				
Marketing & Operation Consultancy fees				
Professional Fees	5,20,611	5.398	4,96,336	4,451
Rates & Taxes	2,24,200	2,291	1,12,100	1,013
Rent	3,11,770	3,238	2,82,360	2,532
Repair & Maintenance Others				
Repair & Maintenance Civil			-	
Repair & Maintenance Plant			-	
Technical Services Fees	1 1			
Travelling	1 . [
Other Expenses	68,209	716	30,715	274
Total other expenses	14,28,546	14,806	9,29,927	8,345

Note 26 (a): Foreign Exchange Loss / Gain (-)

	March 20	March 2024		23
Sale and The Best Section (Section 1997) And the Care	ALL	USD	ALL	USD
Loss / Gain (-) From Exchange Rate Fluctuation	7,02,111	7,292	2,00,724	1,880
Loss / Gain (-) From Exchange Rate Fluctuation	7,02,111	7,292	2,00,724	1,880

Note 26 (b): Finance costs

		March 2024		March 2023		
	difference gradual	ALL	USD	ALL	USD	
Bank CC Interest						
nterest on Loan Taken Related Party						
Other Finance Expenses	1 1				100	
nterest on Lease Rentals						
Other Extraordinary Losses	14				1	

Note 27: Income tax expense

	March 2024		March 2023	
a color for the same and a color of the second will be the second of the	ALL	USD	ALL	USD
a) Income tax expense				
Current tax		0		
Current tax on profits for the year		8		
Adjustments for current tax of prior periods				
Total current tax expense		0	•	10000
Deferred tax	95,836	1,014		
Decrease (increase) in deferred tax assets	93,030	1,014		
(Decrease) increase in deferred tax liabilities		- 1		
Total deferred tax expense/(benefit)	95,836	1,014	•	
Income tax expense	95,836	1,014	the the colour source	19.00

Gervices Phania