



**INDEPENDENT AUDITOR'S REPORT  
FOR YEAR ENDED 31.03.2015**

To The Member  
Transtech Green Power Private Limited  
New Delhi

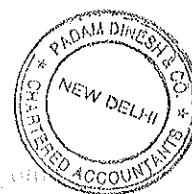
**Report on the Financial Statements**

We have audited the accompanying financial statements of Transtech Green Power Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the 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 cash flows 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 7 of the Companies (Accounts) Rules, 2014. 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 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.

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## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 31st March, 2015, and its profit/loss and its cash flows for the year ended on that date.



### Emphasis of Matter

We draw attention to Note no. 34 of the financial statements which indicates that the company has accumulated losses and its net worth has been fully eroded and is converted into negative Rs.1919.03 lacs, (LY Negative Rs. 302.63 lacs). The company has incurred cash loss of Rs.1108.46 lacs (LY cash loss Rs. 244.22 Lacs.). That the current liabilities of the company stand at Rs. 1318.46 lacs (LY 1343.34 lacs) which exceed the current assets of the company at Rs. 757.87 lacs (LY 1232.70 lacs) .This indicates the existence of material uncertainty that may cast significant doubt about the company's ability to continue as a going concern . However, the financial statements of the Company have been prepared on a going concern basis for the reasons stated in the said Note. Our opinion is not qualified in respect of this matter.

### Report on Other Legal and Regulatory Requirements

As required by Section143 (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 accounts 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, and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) The going concern matter described in under the Emphasis of Matters paragraph above, in our opinion, *may have an adverse effect on the functioning of the Company.*
- f) On the basis of the written representations received from the directors as on 31st March, 2015 taken on record by the Board of Directors, none of the directors

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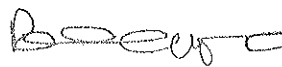
is disqualified as on 31<sup>st</sup> March, 2015 from being appointed as a director in terms of Section 164(2) of the Act.

- 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 did not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. The provision requiring the amounts to be transferred, to the Investor Education and Protection Fund by the Company are not applicable to the company.
- h) As required by the Companies' (Auditor's Report) Order 2015 ("the Order"), issued by the Central Government of India in terms of section 143(11) of the Act, we enclose in the *Annexure* a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

For Padam Dinesh & Co.

Chartered Accountants

FRN - 009061N





CA. Rakesh Aggarwal

Partner

M.No.-84226

Date : 22/05/2015

Place :

**Transtech Green Power (P) Ltd.**

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

Rs. in Lacs

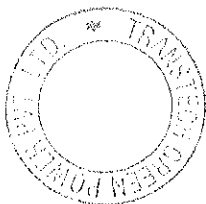
**Balance Sheet as at 31-Mar-15**

		Particulars	Note No's.	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14
1.	I	<b>EQUITY &amp; LIABILITIES</b>			
		<b>Shareholder's Funds</b>			
	a	Share Capital	2	1,483.06	1,483.06
	b	Reserves & Surplus	3	(3,402.09)	(1,785.69)
				(1,919.03)	(302.63)
2.		<b>Non-Current Liabilities</b>			
	a	Long Term Borrowings	4	4,567.36	4,259.57
	b	Other Long Term Liabilities	5	2,226.22	1,887.88
				6,793.58	6,147.46
3.		<b>Current Liabilities</b>			
	a	Short Term Borrowings	6	672.74	747.23
	b	Trade Payables	7	348.70	289.11
	c	Other Current Liabilities	8	286.86	298.11
	d	Short Term Provisions	9	10.16	8.90
				1,318.46	1,343.34
		<b>Total</b>		<b>6,193.01</b>	<b>7,188.17</b>
1.	II	<b>ASSETS</b>			
		<b>Non-Current Assets</b>			
	a	Fixed Assets	10	5,251.37	5,122.66
	i	Tangible Assets		-	-
	ii	Intangible Assets		-	649.99
	iii	Capital Work in Progress		-	-
	iv	Intangible Assets under development		1.00	1.00
	b	Non-Current Investments	11	57.57	9.30
	c	Deferred Tax Assets (Net)		125.20	172.52
	d	Long Term Loans & Advances	12	5,435.14	5,955.47
2.		<b>Current Assets</b>			
	a	Inventories	13	529.64	767.70
	b	Trade Receivables	14	8.49	401.08
	c	Cash and Cash Equivalents	15	204.08	22.67
	d	Short Term Loans & Advances	16	2.44	35.88
	e	Other Current Assets	17	13.22	5.37
				757.87	1,232.70
		<b>Total</b>		<b>6,193.01</b>	<b>7,188.17</b>

Significant Accounting Policies 1  
Other Notes to the Accounts 27 to 46  
The accompanying Notes are integral part of these Financial Statements.

For Padam Dinesh & Co.  
Chartered Accountants  
FRN : 009061N

CA. Rakesh Aggarwal  
(Partner)  
M.No. 84226



For and on behalf of the Board

Amitabh Tandon  
DIN: 01049659

Suneel Vohra  
DIN:00222705

Place: New Delhi

Date: 22/05/2015

**Transtech Green Power (P) Ltd.**

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

**Statement of Profit and Loss for the year ended 31-Mar-15**

Rs. in Lacs

Particulars		Note No's.	Amount (Rs.) Apr-13 - Mar-15	Amount (Rs.) Apr-13 - Mar-14
I.	Revenue from Operations	18	885.19	439.34
II.	Other Income	19	35.18	247.32
III.	<b>Total Revenue ( I + II )</b>		<b>920.37</b>	<b>686.66</b>
IV.	Operating Expenses:			
	Cost of Material Consumed	20	821.74	53.21
	Change in Inventories of Finished Goods, W.I.P. etc. ((-) increase/(+) decrease)	21	293.05	-
	Other Direct Manufacturing & Generating Expenses	22	126.57	62.92
	Employee Benefit Expenses	23	36.11	68.30
	Finance Costs	24	530.81	699.20
	Other Expenses	25	220.55	47.24
	Depreciation and Amortisation Expense	26	556.22	554.04
	<b>Total Operating Expenses</b>		<b>2,585.05</b>	<b>1,484.92</b>
V.	<b>Profit Before Tax</b>		<b>(1,664.68)</b>	<b>(798.26)</b>
	Exceptional & Extraordinary item		-	-
VI.	Tax Expenses			
	(1) Current Tax		-	-
	(2) Deferred Tax Liabilities / (Assets)		(48.27)	(42.87)
VII.	<b>Profit (Loss) for the period</b>		<b>(1,616.40)</b>	<b>(755.39)</b>
	BEPS (Rs. Per Share)		(10.90)	(5.09)
	DEPS (Rs. Per Share)		(10.90)	(5.09)

Significant Accounting Policies

Other Notes to the Accounts

The accompanying Notes are integral part of these Financial Statements.

1  
27 to 46

For Padam Dinesh & Co.  
Chartered Accountants  
FRN : 009061N

*Rakesh Aggarwal*  
CA. Rakesh Aggarwal  
(Partner)  
M.No. 84226



Place: New Delhi

Date: 22/05/2015

For and on behalf of the Board

*Amitabh Tandon*  
Amitabh Tandon  
DIN: 01049659

*Suneel Vohra*  
Suneel Vohra  
DIN:00222705

**Transtech Green Power (P) Ltd.**

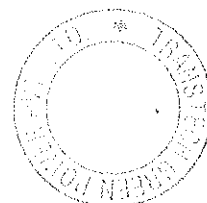
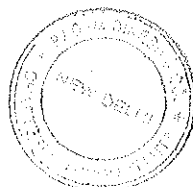
Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

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Notes forming part of the Accounts as on 31-Mar-15

Rs. in Lacs

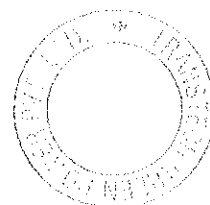
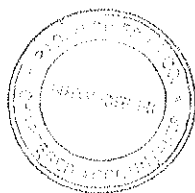
Note No's.	Particulars	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14		
2	Share Capital				
2.1	Equity Share Capital				
	Authorised Share Capital 150.00 Lacs Equity Shares (Last Year 1.50 Lacs No's) of Rs. 10/- each	1,500.00	1,500.00		
	Issued, Subscribed and Fully Paid up Share Capital 148.31 lacs equity shares of Rs. 10/- each fully paid up (Last year same No's) of which 148.31 lacs (Last Year 147.53 lacs) held by the holding Company M/s Globus Power Generation Ltd. <i>(The company has issued one kind of shares viz. Equity Shares. The holders of these shares are entitled to one vote per share. In the event of liquidation they are eligible to receive the remaining assets of the company in proportion to their shareholding.)</i>	1,483.06	1,483.06		
	<b>TOTAL</b>	<b>1,483.06</b>	<b>1,483.06</b>		
2.2	Reconciliation Table of No. of Shares Outstanding				
	Particulars	As at 31.03.2015		As at 31.03.2014	
		No. of Shares	Amount in lacs	No. of Shares	Amount in lacs
	Opening Balance	148.31	1,483.06	148.31	1,483.06
	Additions during the year	-	-	-	-
	Closing Balance	148.31	1,483.06	148.31	1,483.06
2.3	List of Shareholders holding more than 5% of shares				
	Name of Shareholder	As at 31.03.2015		As at 31.03.2014	
		No. of Shares held	% held	No. of Shares held	% held
	Globus Power Generation Ltd.	148.31	100.00%	147.53	99.48%
	Amitabh Tandon	0.00	0.00%	0.77	0.52%
3	Reserves and Surplus				
	Particulars	Amount as at 01.04.2014	Additions / Created during the year	Deductions during the year	Amount as at 31-Mar-15
	Surplus as per Profit & Loss Account	(4,737.26)	(1,616.40)	-	(6,353.67)
	Capital Reserve	99.58	-	-	99.58
	Security Premium	2,852.00	0.00	-	2,852.00
	<b>TOTAL</b>	<b>(1,785.69)</b>	<b>(1,616.40)</b>	<b>-</b>	<b>(3,402.09)</b>
	<b>Previous Year Figures</b>				
	Surplus as per Profit & Loss Account	(3,981.67)	(755.39)	-	(4,737.26)
	Capital Reserve	99.58	-	-	99.58
	Security Premium	2,852.00	-	-	2,852.00
	<b>TOTAL</b>	<b>(1,030.30)</b>	<b>(755.39)</b>	<b>-</b>	<b>(1,785.69)</b>
4	Long Term Borrowings				
	Bonds / Debentures		Current Maturity of Long Term Debt		
	4.1 Debentures		Rs. in Lacs		
	<u>Issued to Related Parties:</u>				
	0% Optionally Convertible Debentures <i>(7,871 Nos. of Rs. 10,000/- each Unsecured, Optionally convertible into equivalent value of Equity instruments existing at the end of 10 Years expiring on 31-03-2022)</i>			787.10	787.10
	<u>Term Loans</u>				
	4.2 From Bank - State Bank of Bikaner & Jaipur				
	4.2.1. Term Loan from State Bank of Bikaner & Jaipur		94.00	2,130.51	2,157.90
	- Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant & machinery, book debts, receivables present & future				
	- A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd. and AT Invofin India (P) Ltd.				
	- Pledge of 51% shares held by the sponsors in the share capital of TGPIPL				
	<i>(The account is downgraded to sub standard and re-structured with effect from 01-Apr-2014. Re-payable in quarterly installments till March, 2024, presently @ 11.00% pa rate of interest)</i>				



Notes forming part of the Accounts as on 31-Mar-15

Rs. in Lacs

Note No's.	Particulars	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14
	<p><b>4.2.2 Term Loan from State Bank of Mysore</b>                      - Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant &amp; machinery, book debts, receivables present &amp; future.                      - A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd and AT Invofin India (P) Ltd                      - Pledge of 51% shares held by the sponsors in the share capital of TGPPPL.                      (The account is downgraded to sub standard and re-structured with effect from 01-Apr-2014. Re-payable in quarterly installments till March 2024, presently @11.00% pa rate of interest)</p>	56.00	1,294.00
	<p><b>4.2.3 Funded Interest Term Loan from State Bank of Bikaner &amp; Jaipur</b>                      - Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant &amp; machinery, book debts, receivables present &amp; future                      - A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd. and AT Invofin India (P) Ltd.                      - Pledge of 51% shares held by the sponsors in the share capital of TGPPPL.                      (The account is created on downgrading of the TL to sub standard and re-structuring with effect from 01-Apr-2014. Re-payable in quarterly installments till March 2019, presently @11.00% pa rate of interest)</p>	36.00	95.16
	<p><b>4.2.4 Funded Interest Term Loan from State Bank of Mysore</b>                      - Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant &amp; machinery, book debts, receivables present &amp; future                      - A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd. and AT Invofin India (P) Ltd.                      - Pledge of 51% shares held by the sponsors in the share capital of TGPPPL.                      (The account is created on downgrading of the TL to sub standard and re-structuring with effect from 01-Apr-2014. Re-payable in quarterly installments till March 2019, presently @11.00% pa rate of interest)</p>	24.00	50.60
	<p><b>4.2.5 Working Capital Term Loan from State Bank of Bikaner &amp; Jaipur</b>                      - Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant &amp; machinery, book debts, receivables present &amp; future                      - A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd. and AT Invofin India (P) Ltd.                      - Pledge of 51% shares held by the sponsors in the share capital of TGPPPL.                      (The account is created on downgrading of the TL to sub standard and re-structuring with effect from 01-Apr-2014. Re-payable in quarterly installments till March 2019, presently @11.00% pa rate of interest)</p>	20.00	148.00
	<p><b>4.2.6 Working Capital Term Loan from State Bank of Mysore</b>                      - Secured against first pari passu mortgage and charge jointly with SBM on Company's all immovable properties, movable assets including plant &amp; machinery, book debts, receivables present &amp; future                      - A first charge by way of assignment or creation of charge of all right, title, interest of the company whatsoever, irrevocable and unconditional personal guarantee of promoter, director, corporate guarantee of Globus Power Generation Ltd., Teletech Finsec India (P) Ltd. and AT Invofin India (P) Ltd.                      - Pledge of 51% shares held by the sponsors in the share capital of TGPPPL.                      (The account is created on downgrading of the TL to sub standard and re-structuring with effect from 01-Apr-2014. Re-payable in quarterly installments till March 2019, presently @11.00% pa rate of interest)                      (Continuing default in repayment of all the term loan a/c's in 4.2 above as on balance sheet date - NIL)(Last year - NIL.)</p>	8.00	57.00

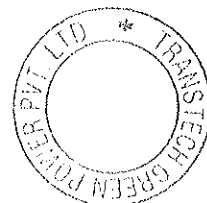




Notes forming part of the Accounts as on 31-Mar-15

Rs. in Lacs

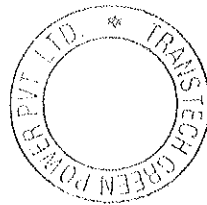
Note No's.	Particulars	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14
	4.3.1 Machinery Loan from AUJ Financers (India) Limited (Biomass Feeder) - Secured by hypothecation of the biomass feeder under loan and personal guarantee of promoter director. ( On monthly EMI till Feb 2018, @18.02% pa rate of interest) ( Continuing default in repayment of loan as on balance sheet date - NIL) (Last Year - Nil)	2.26	4.99
		240.26	4,567.36
			4,269.57
5	Other Long Term Liabilities Share Application Money (Pending terms & conditions of issue) Loans & Advances from Holding Company Loans & Advances from Other Related Parties		307.30
		1,719.82	1,064.52
		506.40	516.07
	TOTAL	2,226.22	1,887.88
6	Short Term Borrowings <u>Loan repayable on demand</u> From Bank Working Capital Loan from SBBJ Bank Working Capital Loan from SBM Bank (Both Secured against the Second Charge on All the moveable and immovable properties and assets of the company on a Pari-Passu basis, Corporate Guarantee of Globus Power Generation Ltd., Teletech Finsec and AT Involin and Personal Guarantee of promoter, director ) (Default as on balance sheet date - NIL)(Last Year - NIL) Over Draft from SBBJ Bank (FD A/c) (Secured against pledged of FDR of Rs. 170 Lacs)		600.35
		415.57	146.88
		103.98	
		153.19	
	TOTAL	672.74	747.23
7	Trade Payables Sundry Creditors for Capex Payable to Others		78.24
		49.88	210.87
		298.82	
	TOTAL	348.70	289.11
8	Other Current Liabilities Current Maturities of long-term debt Interest accrued and due on long term borrowings - SBBJ Term Loan - SBM Term Loan - SBBJ Funded Interest Term Loan - SBM Funded Interest Term Loan - SBBJ Working Capital Term Loan - SBM Working Capital Term Loan (Continuing default in payment of interest during the year is - NIL. (Last year there was default in payment of interest for Rs.56,49,728/- for SBBJ and Rs.39,60,649/- for SBM) Interest accrued and due on short term borrowings - SBBJ Working Capital Interest - SBM Working Capital Interest (Default as on balance sheet date - NIL)(Last Year - NIL) Other Payables	240.26	151.73
		20.88	86.77
		12.78	58.27
		1.33	-
		0.75	-
		1.61	-
		0.63	-
		4.68	-
		1.39	-
		2.55	1.33
	TOTAL	286.86	298.11
9	Short Term Provisions Provision for Employee Benefits (Salary) Provision for Employee Benefits (Provident Fund) Provision for Employee Benefits (ESI) Provision for Leave Encashment Provision for Other Expenses Provision for CST Payable TDS Payable	5.65	6.04
		0.19	0.10
		0.02	0.02
		0.95	1.15
		0.94	0.89
		1.88	0.08
		0.53	0.61
	TOTAL	10.16	8.90



Notes forming part of the Accounts as on 31-Mar-15

Rs. In Lacs

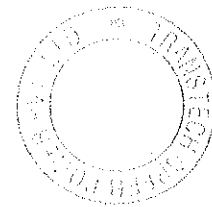
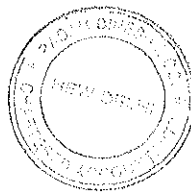
Note No's.	Particulars	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14
11	Non-current Investments		
	Equity Instruments		
	Unquoted, Non trade		
	In subsidiary Company		
	- M/s. Transtech Green Solar MP Pvt. Ltd ( 10,000 No's equity shares @ Rs. 10/- each) (Last year same)	1.00	1.00
	<b>TOTAL</b>	<b>1.00</b>	<b>1.00</b>
12	Long Term Loans and Advances		
	Secured considered good		
	- to others		
	Security Deposits - NSC (Sales Tax)	0.23	0.23
	Security Deposit with Forest Department	1.11	1.11
	Un-Secured considered good		
	Capital Advances		
	- to others	123.71	106.86
	Licence Fees		64.18
	Security Deposits (Gas)		0.15
	<b>TOTAL</b>	<b>125.20</b>	<b>172.52</b>
13	Inventories		
	Raw Materials		
	<b>TOTAL</b>	<b>529.64</b>	<b>767.70</b>
14	Trade Receivables		
	Secured Considered Good		
	Exceeding 6 Months from due date		
	Others		
	- Ajmer Vidyut Vitran Nigam Ltd.	4.25	37.60
	- Jaipur Vidyut Vitran Nigam Ltd.	6.08	49.21
	- Jodhpur Vidyut Vitran Nigam Ltd.	(1.84)	47.79
	- Hanjer Biotech Pvt. Ltd.		265.48
	<b>TOTAL</b>	<b>8.49</b>	<b>401.08</b>
15	Cash & Bank Balances		
	16.1 Cash & Cash Equivalents		
	Cash on hand	0.02	0.01
	Balances with Banks		
	16.2 Other Bank Balances	13.30	3.50
	Fixed Deposits		
	(Of which due for maturity after 12 months Rs.4.40 Lacs) (Last year 15.40 Lacs)	190.70	19.15
	(All FDR's pledged with various institutions against various facilities of LC, BG Loan Security and DSRA)		
	<b>TOTAL</b>	<b>204.02</b>	<b>22.67</b>
16	Short Term Loan and Advances		
	- to related parties (TGSMPL)		
	- to others	0.10	0.10
	Advances to Employees		
	TDS Recoverable		0.07
	Excise Duty Input Claim	1.03	0.91
	Prepaid Insurance		33.54
	<b>TOTAL</b>	<b>1.31</b>	<b>1.27</b>
17	Other Current Assets		
	Accrued Interest Income on Fixed Deposit		
	<b>TOTAL</b>	<b>13.22</b>	<b>5.37</b>
18	Revenue from Operations		
	Revenue from Sale of Power - Gross		
	Less: Cash Discount	903.10	448.43
	<b>Net Revenue</b>	<b>(17.91)</b>	<b>(9.09)</b>
19	Other Income		
	Bank Interest Income		
	Income from Rental (MTS Tower at Sanchor)	10.52	1.68
	Income from Others	1.08	1.11
	Income from Sale of Fuel	21.53	19.95
	Income from Sale of Assets	2.05	
	Income From Minimum Guarantee		5.20
	<b>TOTAL</b>	<b>35.18</b>	<b>219.38</b>
	<b>TOTAL</b>	<b>35.18</b>	<b>247.32</b>



Notes forming part of the Accounts as on 31-Mar-15

Rs. in Lacs

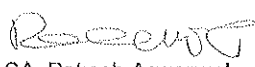
Note No's.	Particulars	Amount (Rs.) as at 31-Mar-15	Amount (Rs.) as at 31-Mar-14
20	Cost of Raw Material Consumed		
	Opening Stock		
	Add: Purchases	767.70	815.04
	Less: Change in Inventories of Finished Goods, W.I.P. etc. / Sale	876.73	53.21
	Less: Closing Stock	293.05	47.34
		529.64	767.70
	TOTAL	821.74	53.21
21	Change in Inventories of Finished Goods, W.I.P. etc.		
	Drage, wastage, dustage etc. of Biomass Fuel	293.05	-
	TOTAL	293.05	-
22	Other Direct Manufacturing & Generating Expenses		
	Operation & Maintenance Fees	44.40	62.92
	Stores & Consumables	82.17	-
	TOTAL	126.57	62.92
23	Employee Benefit Expenses		
	Director Remuneration	18.00	-
	Salary & Wages	18.17	67.65
	Leave Paid/ Provided (Net)	(0.17)	0.50
	Staff Welfare Expenses	0.11	0.16
	TOTAL	36.11	68.30
24	Finance Cost		
	Interest Expenses		
	Interest on Term Loan	436.51	574.60
	Interest on Working Capital	72.96	113.09
	Interest on Machine & Others Loans	8.39	8.08
	Other Borrowing Cost		
	Loan Processing & Finance Arrangement Fees	12.95	3.43
	TOTAL	530.81	699.20
25	Other Expenses		
	Insurance Expenses	4.47	8.30
	Consultancy & Professional Fees	9.91	4.78
	Office Electricity & Water Expenses	10.09	2.73
	Postage & Communication Expenses	2.34	2.68
	Repairs & Maintenance	7.39	6.94
	Printing & Stationery	0.31	0.56
	Travelling & Conveyance Expenses	20.61	12.12
	Statutory & Government Fees	4.28	1.40
	Site Security Expenses	1.78	4.12
	Membership & Subscriptions	0.15	0.35
	Business Promotion Expenses	1.19	0.46
	Guest House Expenses	1.29	2.19
	Office Expenses	0.63	0.61
	Bad Debts Written Off	145.75	-
	Vehicle Running & Maintenance Expenses	6.25	-
	TDS Written Off	0.34	-
	Casual Labour Expenses	3.77	-
	TOTAL	220.55	47.24
26	Depreciation and Amortisation Expense		
	Depreciation on Tangible Assets	556.22	554.04
	TOTAL	556.22	554.04

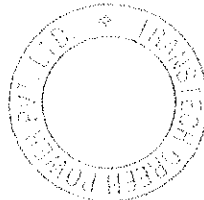


Cash Flow Statement as on 31 March 2015


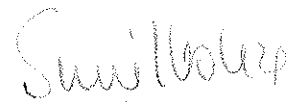
Rs.in Lacs

Particulars	Amount (Rs.) as on 31-03-2015	Amount (Rs.) as on 31-03-2014
<b>(A) Cash Flow from Operating Activities</b>		
Net Profit before Taxation and extra ordinary items	(1,664.68)	(798.26)
Finance Expenses	530.81	697.47
Interest Income	(10.52)	(1.68)
Gain on Sale of Assets	-	(5.20)
Depreciation during the year	556.22	554.04
Operating Loss before Working Capital changes	(588.17)	446.37
<b>Effect of Changes in Working Capital</b>		
<b>(Increase) / Decrease in Current Assets:</b>		
Loans & Advances	72.92	30.09
Stock	238.06	47.34
Receivables	392.59	(216.01)
<b>Increase / (Decrease) in Current Liabilities</b>		
Trade Payables	87.95	(527.85)
Other Current Payables & Provisions	120.98	195.80
Cash generated from Operating Activities	324.32	(24.26)
Less: Income Tax Paid	-	0.16
<b>Net Cash from Operating Activities</b> (A)	<b>324.32</b>	<b>(24.10)</b>
<b>(B) Cash Flow from Investing Activities</b>		
Net Proceed from Fixed Assets	(34.94)	-
Proceeds from Sale of Fixed Assets	-	1.20
Interest Income from FDR	10.52	1.68
<b>Net Cash from Investing Activities</b> (B)	<b>(24.42)</b>	<b>2.88</b>
<b>(C) Cash Flow from Financing Activities</b>		
Secured Loan taken / (repaid)	(233.31)	(152.67)
Proceeds from Issuance of Share Capital	-	-
Proceeds from Share Application Money	-	307.30
Proceeds from Long Term (other than Banks)	645.64	556.96
Security Premium	-	-
Interest Paid on Borrowings	(530.81)	(697.47)
<b>Net Cash from Financing Activities</b> (C)	<b>(118.48)</b>	<b>14.12</b>
<b>Net Increase / (Decrease) in cash and cash equivalents</b> (A+B)	<b>181.42</b>	<b>(7.10)</b>
Cash and Cash equivalents at beginning of period	22.66	29.76
Cash and Cash equivalents at end of period	204.08	22.66

For Padam Dinesh & Co.  
 Chartered Accountants  
 FRN : 009061N  
  
 CA. Rakesh Aggarwal  
 (Partner)  
 M.No. 84226



For and on behalf of the Board

   
 Amitabh Tandon      Suneel Vohra  
 DIN: 01049659      DIN:00222705

Place: New Delhi  
 Date: 22/03/2015

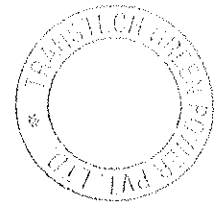
**Transloch Green Power (P) Ltd.**

Regd. Office: 179, South Extension, Part-I, New Delhi - 110 049  
 Corp. Office: D-174, Panchsik Marg, Hauz Khas, New Delhi - 110 017

**Note No.10 : Fixed Assets for the year ended 31-Mar-15**

Particulars	Rate of Depr.	Gross Block				Depreciation				Net Block			
		Opening Balance	Addition out of CWP	Addition out of Fresh Purchase	Disposal	Closing Balance	Opening Balance	Addition	Adjustment	Closing Balance	Profit / Loss on Sale of Assets	Opening Balance	Closing Balance
<b>Tangible Assets</b>													
Land													
Freehold Land	0.00%	501.95	60.92	-	-	565.87	-	-	-	-	-	565.87	501.95
Leasehold Land	3.33%	2.81	34.74	-	-	37.55	-	-	-	0.44	-	37.11	2.47
		504.76	95.55	-	-	603.42	-	-	-	0.44	-	602.98	594.42
<b>Building &amp; Structure</b>													
Building Residential:	3.02%	156.97	-	-	-	156.97	-	-	-	-	-	156.97	151.29
Office & Other Civil Work	3.02%	183.32	-	-	-	183.32	-	-	-	-	-	183.32	170.29
Plant Building	7.84%	631.59	-	1.43	-	633.02	-	-	-	-	-	633.02	435.84
		981.88	1.43	-	-	983.31	-	-	-	-	-	983.31	757.42
<b>Plant &amp; Machinery</b>													
Air Conditioning Plant	12.77%	631.50	-	-	-	631.50	-	-	-	-	-	631.50	342.45
Cooling Tower & Circulating Water Systems	7.84%	375.32	-	-	-	375.32	-	-	-	-	-	375.32	260.63
Meters	7.84%	97.01	-	-	-	97.01	-	-	-	-	-	97.01	73.72
Plant & Machinery & Generating Stations	7.84%	4,102.83	420.55	20.98	-	4,544.27	-	-	-	-	-	4,544.27	2,900.18
Street Light Fitting	7.84%	20.51	-	-	-	20.51	-	-	-	-	-	20.51	14.91
Switchgear & Cable Connections	7.84%	163.42	-	-	-	163.42	-	-	-	-	-	163.42	123.19
Transformers & Sub-Station Equipments	7.84%	164.95	-	-	-	164.95	-	-	-	-	-	164.95	117.22
		5,555.55	420.55	20.98	-	5,996.99	-	-	-	-	-	5,996.99	3,831.51
<b>Communication Equipments</b>													
Mobile	15.33%	1.58	-	-	-	1.58	-	-	-	-	-	1.58	0.93
Telephone Instruments	15.33%	0.13	-	-	-	0.13	-	-	-	-	-	0.13	0.05
Wireless	15.33%	1.22	-	-	-	1.22	-	-	-	-	-	1.22	0.65
		2.93	-	-	-	2.93	-	-	-	-	-	2.93	1.31
<b>Furniture &amp; Fixtures</b>													
Furniture & Fixtures	18.10%	43.30	-	-	-	43.30	-	-	-	-	-	43.30	2.75
		43.30	-	-	-	43.30	-	-	-	-	-	43.30	2.75
<b>Office Equipments</b>													
Air Conditioners	20.00%	20.35	-	-	-	20.35	-	-	-	-	-	20.35	1.52
Computer	40.00%	23.66	-	0.55	-	24.21	-	-	-	-	-	24.21	1.62
Fire Extinguisher	20.00%	3.66	-	-	-	3.66	-	-	-	-	-	3.66	0.24
Fridge & Refrigerator	20.00%	5.47	-	-	-	5.47	-	-	-	-	-	5.47	0.45
Others	20.00%	5.79	-	-	-	5.79	-	-	-	-	-	5.79	0.80
Sign Board	20.00%	0.20	-	-	-	0.20	-	-	-	-	-	0.20	0.04
		58.15	-	0.55	-	59.80	-	-	-	-	-	59.80	4.15
<b>Other Capital Assets</b>													
Motor Car	0.00%	3.99	-	-	-	3.99	-	-	-	-	-	3.99	2.75
One Misc. Assets	40.00%	5.50	-	0.13	-	5.63	-	-	-	-	-	5.63	3.99
Solar Mast	7.84%	1.76	-	4.52	-	6.28	-	-	-	-	-	6.28	4.52
Plant Operators Assets	40.00%	25.20	73.51	0.25	-	98.96	-	-	-	-	-	98.96	69.73
		45.48	137.99	5.05	-	188.23	-	-	-	-	-	188.23	138.04
		7,184.05	556.50	28.03	-	7,768.58	-	-	-	-	-	7,768.58	5,251.36
Previous Year		7,172.41	31.62	3.62	-	7,197.65	10,197	573.32	(4.55)	1,530.59	-	5,665.41	3,220.31

Amount in Lacs



Annexure to Note No. 2 - Share Capital  
 List of Shareholders, Shareholding Pattern as on 31-Mar-15

SN	Name of Share Holder	Financial Year 2014-15			Financial Year 2013-14		
		No. of Shares (in Lacs)	Amount (Rs. In Lacs)	Weighted Avg. No. of Shares (In Lacs)	No. of Shares (in Lacs)	Amount (Rs. In Lacs)	Weighted Avg. No. of Shares (In Lacs)
1	Amitabh Tandon (1 No' Only of FV Rs 10)	-	-	-	0.77	7.73	0.77
2	Globus Power Generation Ltd.	148.31	1,483.06	148.31	147.53	1,475.33	147.53
TOTAL		148.31	1,483.06	148.31	148.31	1,483.06	148.31

SN	Name of Share Holder	No. of Shares (in Lacs)	Amount (Rs. In Lacs)	Date of Infusion	O/s Days in FY'14	Weighted Avg. No. of Shares as on 31.03.14	Weighted Avg. No. of Shares as on 31.03.15
A	Amitabh Tandon	0.10	1.00	16/Aug/07	365	0.10	-
	Amitabh Tandon	0.67	6.73	31/Mar/09	365	0.67	-
	Amitabh Tandon (1 No Only)	0.00	0.00	31/Mar/15	1	0.00	-
	Sub Total (A)	0.77	7.73				
	Less: Transfer to GPGL (31.03.2015)	0.77	7.73				
	Balance (1 No' Only of FV Rs 10)	0.00	(0.00)			0.77	-
B	Globus Power Generation Ltd.	10.44	104.42	31/Mar/09	365	10.44	10.44
	Globus Power Generation Ltd.	18.95	189.50	15/May/09	365	18.95	18.95
	Globus Power Generation Ltd.	10.00	100.00	16/Nov/09	365	10.00	10.00
	Globus Power Generation Ltd.	10.00	100.00	1/Feb/10	365	10.00	10.00
	Globus Power Generation Ltd.	8.00	80.00	27/Apr/10	365	8.00	8.00
	Globus Power Generation Ltd.	41.84	418.35	4/Apr/12	365	41.84	41.84
	Globus Power Generation Ltd.	48.31	483.06	14/May/12	365	48.31	48.31
	Sub Total (B)	147.53	1,475.33				
	Add: Purchase from Amitabh Tandon	0.77	7.73				
		148.30	1,483.06		1		0.77
TOTAL		148.31	1,483.06			148.31	148.31

(a)	Net Profit for the Current Year	(1,616.40)
(b)	No. of Weighted Equity Shares outstanding	148.31
(c)	Basic Earning Per Share (a)/(b)	(10.90)
(d)	No. of 0% Optionally Convertible Debentures of Rs.10,000 each	7,871
	Each debenture is convertible in 1000 Equity shares	
(e)	No. of Equity Shares resulting from conversion	78.71
(f)	No. of outstanding days in FY 2015	365
(g)	Weighted Avg. No. of Shares (e) x (f) / 365	78.71
(h)	Total No. of Equity shares to compute DEPS (b)+(g)	227
(i)	Diluted Earning Per Share (a)/(h)	(7.12)
(j)	DEPS is taken as DEPS since anti dilutive	(10.90)

List of Directors as on 31-Mar-15

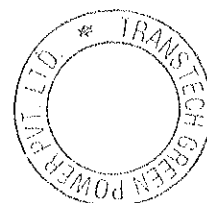
SN	Name of Share Holder	Age	PAN	Date of Joining
1	Amitabh Tandon	6/Mar/68	AAAPT1748C	16/Aug/07
2	Sunil Vohra	8/Aug/62	AAAPV1527H	18/Aug/11
3	Narendra Kumbhat	23/Dec/43	AAJPK8470D	1/Oct/14

List of Shareholders as on 31-Mar-15

SN	Name of Share Holder	Financial Year 14-15		Financial Year 13-14	
		No. of Shares	Amount (Rs. In Lacs)	No. of Shares	Amount (Rs. In Lacs)
1	Amitabh Tandon (1 No' Only of FV Rs 10)	-	-	0.77	7.73
2	Globus Power Generation Ltd.	148.31	1,483.06	147.53	1,475.33
TOTAL		148.31	1,483.06	148.31	1,483.06

List of OCD issued as on 31-Mar-15

SN	Name of Share Holder	Financial Year 14-15		Financial Year 13-14	
		No. of OCD (in lacs)	Amount (Rs. In Lacs)	No. of OCD (in lacs)	Amount (Rs. In Lacs)
1	Globus Power Generation Ltd.	0.08	787.10	0.08	787.10
TOTAL		0.08	787.10	0.08	787.10



**Transtech Green Power (P) Ltd.**

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

**Annexure to Note No. 5 - Other Long Term Liabilities****Details of Loans and Advances from Holding Company**

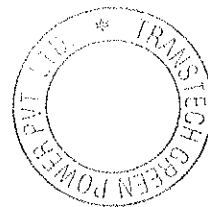
SN	Name of Person	Relation	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31.03.2014
1	Globus Power Generation Ltd. - Loan A/c	Holding Co.	1,719.82	1,064.52
TOTAL			1,719.82	1,064.52

**Annexure to Note No. 5 - Other Long Term Liabilities****Details of Loans and Advances from Other Related Parties**

SN	Name of Person	Relation	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31.03.2014
1	Amitabh Tandon - Loan A/c	Key Managerial Person	21.80	21.80
2	Amitabh Tandon - Advances	Key Managerial Person	63.93	65.18
3	Sonika Tandon - Loan A/c	Relative of KMP	14.90	14.90
4	Sonika Tandon - Advances	Relative of KMP	5.77	14.19
5	Green Energy Solutions	Associate	400.00	400.00
TOTAL			506.40	516.07

**Annexure to Note No. 5 - Other Long Term Liabilities****Details of Share Application Money**

SN	Name of Person	Remark	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31.03.2014
1	Globus Power Generation Ltd. Share Application Money (Pending terms & conditions of issue)	Holding Co.	-	307.30
TOTAL			-	307.30



Annexure to Note No. 7 - Trade Payables  
 Details of Sundry Creditors for Capex as on 31-Mar-15

SN	Name of Creditors	Nature of Transaction	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
1	Sitson India Pvt. Ltd.	Capex Creditors	2.13	4.0
1	Thermodyne Technologies Pvt. Ltd.	Capex Creditors	-	0.0
2	Areva T & D India Ltd.	Capex Creditors	1.94	4.0
3	Ganpat Rai Laxman Ram	Capex Creditors	29.25	39.0
4	GEI Industrial Systems Ltd.	Capex Creditors	14.86	14.0
5	GERB Vibration Control Systems Pvt. Ltd.	Capex Creditors	-	0.0
6	Nirman Engineering Consultants Pvt. Ltd.	Capex Creditors	-	1.0
7	R.D. Dutta & Co. Pvt. Ltd.	Capex Creditors	-	0.0
8	Singh Brothers & Engineers	Capex Creditors	-	4.0
9	Syspro Automation	Capex Creditors	1.70	3.0
10	Tescon Projects	Capex Creditors	-	3.0
TOTAL			49.88	78.0





Transtech Green Power (P) Ltd.

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

Annexure to Note No. 7

Details of Trade Payables as on 31-Mar-15

SN	Name of Trade Creditors	Nature of Transaction	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
1	Bhakra Ram Vishnoi	Sundry Creditors for Fuel	-	18.97
2	Ensol Power Pvt. Ltd. - Supply	Sundry Creditors for Fuel	6.71	-
3	Ganpat Vishnoi	Sundry Creditors for Fuel	-	0.70
4	Hakama Ram Bhupaji Purohit	Sundry Creditors for Fuel	1.21	2.01
5	Jaber Singh Rajpurohit	Sundry Creditors for Fuel	1.78	1.78
6	Lalita Devi	Sundry Creditors for Fuel	-	0.95
7	Mangi Lal Dhaka	Sundry Creditors for Fuel	-	0.30
8	P S Parmar	Sundry Creditors for Fuel	0.80	3.07
9	Punjab Timbers	Sundry Creditors for Fuel	-	2.75
10	Purna Ram & Co.	Sundry Creditors for Fuel	-	0.10
11	R Square	Sundry Creditors for Fuel	-	1.44
12	Sanvtaram Bhagaram	Sundry Creditors for Fuel	154.51	48.10
13	Shree Khodiyal Enterprises	Sundry Creditors for Fuel	0.20	1.20
14	Shubham Minchem Pvt. Ltd.	Sundry Creditors for Fuel	1.13	1.13
15	Ugam Kanwar	Sundry Creditors for Fuel	0.08	0.38
	<b>Total</b>		<b>166.42</b>	<b>82.88</b>
1	Ador Fontech Limited	Sundry Creditors for Opex	8.01	8.01
2	Agarwal Brothers	Sundry Creditors for Opex	0.36	0.36
3	Apeshwar Trading Co.	Sundry Creditors for Opex	-	0.12
4	Arun Agarwal	Sundry Creditors for Opex	0.68	-
5	Ashoka Engineers	Sundry Creditors for Opex	-	0.50
6	B.K. Insulation	Sundry Creditors for Opex	0.08	0.33
7	Baba Ramdev Canteen	Sundry Creditors for Opex	0.04	0.18
8	Bhairo Singh S/o Baiwant Singh Rajput	Sundry Creditors for Opex	-	0.16
9	Chauhan Refractories	Sundry Creditors for Opex	-	0.12
10	DABS Automation	Sundry Creditors for Opex	-	0.12
11	Destination Centre	Sundry Creditors for Opex	-	0.02
12	Electricchem Gravures Pvt.Ltd.	Sundry Creditors for Opex	-	4.90
13	Ensol Power Pvt. Ltd.	Sundry Creditors for Opex	0.65	-
14	Finex Trade Centre	Sundry Creditors for Opex	0.28	-
15	First Climate India Pvt. Ltd.	Sundry Creditors for Opex	2.70	2.70
16	Fitch Ratings India Pvt. Ltd.	Sundry Creditors for Opex	-	0.99
17	Four Seasons Restaurant	Sundry Creditors for Opex	0.04	0.04
18	Gopal Sharma & Co.	Sundry Creditors for Opex	1.42	1.87
19	Green Energy Solution	Sundry Creditors for Opex	40.99	49.31
20	Hakamaram Bhupaji Purohit 1	Sundry Creditors for Opex	-	2.63
21	Harion Electricals & Motors Rewinding Works	Sundry Creditors for Opex	-	0.07
22	Harish Singh	Sundry Creditors for Opex	0.10	0.11
23	Hawk Security & Investigating Services	Sundry Creditors for Opex	-	1.94
24	HDFC Bank Credit Card	Sundry Creditors for Opex	0.11	0.32
25	Industrial Suppliers	Sundry Creditors for Opex	0.39	0.39
26	Jay Kishan Industries	Sundry Creditors for Opex	-	1.54
27	Jitendra Kumar Singh	Sundry Creditors for Opex	-	0.69
28	Kalu Ram Khemraj Choudhary	Sundry Creditors for Opex	-	0.19
29	Kanhiya Gas Agency	Sundry Creditors for Opex	-	0.05
30	Krishanashyra Image Solution	Sundry Creditors for Opex	0.02	0.01
31	L.K. Kasliwal	Sundry Creditors for Opex	0.02	0.06
32	Laxyo Energy Limited - Fees	Sundry Creditors for Opex	11.76	-
33	Laxyo Energy Limited - Reimbursement	Sundry Creditors for Opex	20.58	-
34	MAC Photo Printers	Sundry Creditors for Opex	-	0.01
35	Madaram S/o Shri Jagmalji	Sundry Creditors for Opex	-	0.39
36	Madhav Engg. Works	Sundry Creditors for Opex	5.01	5.01
37	Mahalaxmi Industrial Corporation	Sundry Creditors for Opex	0.22	0.22
38	Mata Ram & Sons	Sundry Creditors for Opex	0.17	0.37
39	Mani Bhushan Sinha	Sundry Creditors for Opex	2.28	2.28
40	Manish Bearing Enterprises	Sundry Creditors for Opex	0.60	0.80
41	Manish Engineering Works	Sundry Creditors for Opex	0.26	0.46
42	Manish Sharma Credit Card	Sundry Creditors for Opex	-	0.09
43	Midas Autosoft Engineers Pvt. Ltd.	Sundry Creditors for Opex	0.47	0.47
44	Narendra Charan	Sundry Creditors for Opex	0.24	0.24
45	Narmada Canal Division- 1, Sanchore	Sundry Creditors for Opex	0.13	0.26
46	New Rubby Road Lines	Sundry Creditors for Opex	13.35	18.35
47	Nisheeth Dixit	Sundry Creditors for Opex	0.20	-



**Transtech Green Power (P) Ltd.**

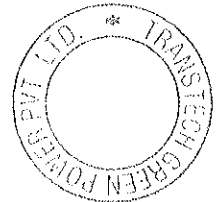
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**Annexure to Note No. 7**

**Details of Trade Payables as on 31-Mar-15**

SN	Name of Trade Creditors	Nature of Transaction	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
48	Om Metals Auto Pvt. Ltd.	Sundry Creditors for Opex	0.12	-
49	Omeshwar Steel	Sundry Creditors for Opex	-	0.05
50	Padam Dinesh & Co.	Sundry Creditors for Opex	2.45	3.40
51	Pankaj Printers	Sundry Creditors for Opex	0.03	-
52	Pentagon Turbo Engineers Pvt. Ltd.	Sundry Creditors for Opex	4.16	4.16
53	Purkharam / Thakramaji Vishnoi	Sundry Creditors for Opex	-	0.02
54	R.Chouhan and Associates	Sundry Creditors for Opex	0.03	-
55	Raam Engineers	Sundry Creditors for Opex	7.81	-
56	Rajput Narpal Singh / Sohan Singh	Sundry Creditors for Opex	0.10	0.30
57	S.B. Steels	Sundry Creditors for Opex	-	0.09
58	S.V. Trading Co.	Sundry Creditors for Opex	0.12	0.12
59	Saraogies	Sundry Creditors for Opex	-	0.09
60	Shakti Engineering Works	Sundry Creditors for Opex	1.43	-
61	Shivam Loaders Centra	Sundry Creditors for Opex	0.32	0.32
62	Shree Khodiyar Engineering Works	Sundry Creditors for Opex	0.93	0.93
63	Shri Ram Gupta	Sundry Creditors for Opex	-	7.50
64	Shri Vishavkarma Hydraulic Pump	Sundry Creditors for Opex	-	0.07
65	Shyam Internet Services Ltd.	Sundry Creditors for Opex	0.57	1.50
66	Shyam Telecom Ltd.	Sundry Creditors for Opex	0.84	0.85
67	Sistema Shyam Teleservices Ltd.	Sundry Creditors for Opex	1.46	0.53
68	Sulzer Pumps India Pvt. Ltd.	Sundry Creditors for Opex	-	0.29
69	Tikam Vaghela	Sundry Creditors for Opex	0.05	-
70	Trackon Courier Pvt. Ltd.	Sundry Creditors for Opex	-	0.00
71	Triveni Enterprises	Sundry Creditors for Opex	0.16	0.31
72	TUV India Pvt. Ltd.	Sundry Creditors for Opex	0.76	0.76
73	Vasumal Laichand	Sundry Creditors for Opex	-	0.16
	<b>Sub Total (C)</b>		<b>132.50</b>	<b>128.15</b>
1	Advances to Opex Vendors D.B. Engineering Pvt. Ltd.	Advance Payment for Opex	0.10	0.15
	<b>Sub Total (D)</b>		<b>0.10</b>	<b>0.15</b>
	<b>TOTAL(A-B)+(C-D)</b>		<b>298.82</b>	<b>210.87</b>



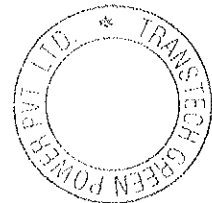
**Transtech Green Power (P) Ltd.**

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**Annexure to Note No. 8 - Other Current Liabilities**  
**Details of Other Current Liabilities**

SN	Name of Bank	Nature	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-2014
1	Short Term Due on Borrowings SBBJ			
2	Short Term Due on Borrowings SBM	SBBJ - TL - Rs.25 Cr. SBM - TL - Rs.15.60 Cr.	94.00 56.00	9 5
	Sub Total (A)		150.00	15
3	Short Term Due on Borrowings SBBJ			
4	Short Term Due on Borrowings SBM	SBBJ - FITL - Rs.1.50 Cr. SBM - FITL - Rs.0.86 Cr.	36.00 24.00	
	Sub Total (A)		60.00	
5	Short Term Due on Borrowings SBBJ			
6	Short Term Due on Borrowings SBM	SBBJ - WCTL - Rs.1.78 Cr. SBM - WCTL - Rs.0.69 Cr.	20.00 8.00	
	Sub Total (A)		28.00	
7	Interest Accrued and Due on Borrowings SBBJ - SBBJ Term - SBBJ FITL - SBBJ WCTL - SBBJ CC	SBBJ - TL - Rs.25 Cr. SBBJ - FITL - Rs.1.50 Cr. SBBJ - WCTL - Rs.1.78 Cr. SBBJ - CC - Rs.4.16 Cr.	20.88 1.33 1.61 4.68	86
8	Interest Accrued and Due on Borrowings SBM - SBM Term - SBM FITL - SBM WCTL - SBM CC	SBM - TL - Rs.15.60 Cr. SBM - FITL - Rs.0.86 Cr. SBM - WCTL - Rs.0.69 Cr. SBM - CC - Rs.1.04 Cr.	12.78 0.75 0.63 1.39	58
	Sub Total (B)		44.05	145
9	Current Maturity of Long Term Borrowings			
10	Interest Accrued and Due on Borrowings AU	AU Finances - Chipper Loan AU Finances - Chipper Loan	2.26 -	1 -
			2.26	1
11	HDFC Bank Credit Card No. 5522 7410 0016 3185	HDFC Credit Card	1.87	1
12	SBI Credit Card No.4032 5064 9417 0830	SBI Credit Card	0.68	-
	Sub Total (C)		2.55	1
	<b>TOTAL</b>		<b>286.86</b>	<b>298</b>



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Annexure to Note No. 9 - Short Term Provisions

Details of Payable to Employees

SN	Name of Employee	Type of Loan	Amount in lacs	
			As at 31-Mar-15	As at 31-Mar-2014
1	Alok Gupta - Salary A/c	Salary & Reimbursement	-	0.37
2	Amitabh Tandon - Salary A/c	Salary & Reimbursement	3.69	2.95
3	Anil Saxena - Salary A/c	Salary & Reimbursement	0.23	0.23
4	Arun Agarwal - Salary A/c	Salary & Reimbursement	-	0.68
5	Dashrath Singh - Salary A/c	Salary & Reimbursement	0.09	0.09
6	Manish Sharma - Salary A/c	Salary & Reimbursement	0.33	0.30
7	Manisha Gulati - Salary A/c	Salary & Reimbursement	-	0.10
8	Navtej Singh Thakur - Salary A/c	Salary & Reimbursement	-	0.15
9	Neha Arora - Salary A/c	Salary & Reimbursement	-	0.12
10	Prashant Bhatnagar - Salary A/c	Salary & Reimbursement	-	0.07
11	Ritesh Dutta - Salary A/c	Salary & Reimbursement	0.50	-
12	Sonika Tandon - Salary A/c	Salary & Reimbursement	0.64	0.64
13	Sunil Kumar Singh - Salary A/c	Salary & Reimbursement	0.12	0.07
14	Suresh Shah - Salary A/c	Salary & Reimbursement	0.05	0.05
15	Tikam Vaghela - Salary A/c	Salary & Reimbursement	-	0.03
16	Vijendra Singh - Salary A/c	Salary & Reimbursement	-	0.20
TOTAL			5.65	6.04

Annexure to Note No. 9 - Short Term Provisions

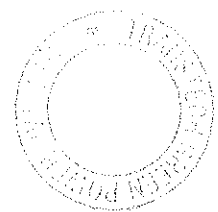
CST Payable Annexure as on 31-Mar-15

SN	Nature of Payment	Due Date	Amount in lacs	Due Date	Paid on
1	CST Payable 2%	Due	1.88	30-Apr-15	
TOTAL			2		

Annexure to Note No. 9 - Short Term Provisions

TDS Payable Annexure as on 31-Mar-15

SN	Nature of Payment	Section	Amount in lacs	Due Date	Paid on
1	TDS Payable (Contractor)	194C	0.02	30 Apr 15	16 Apr 15
2	TDS Payable (Professional)	194J	0.07	30 Apr 15	16 Apr 15
3	TDS Payable (Interest)	194I	0.01	30 Apr 15	16 Apr 15
4	TDS Payable (Salary)	192	0.43	30 Apr 15	16 Apr 15
TOTAL			0.53		



Transtech Green Power (P) Ltd.

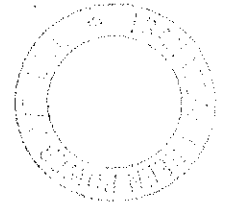
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Annexure to Note No. 9 - Short Term Provisions

Working for Provision for Earned Leave Encashment as on 31-Mar-15

SN#	Name of Employee	Emp Code	Location	Basic Salary Rs. In lacs Per Month	31-Mar-15					
					Opening EL	Opening EL Provision Rs. In lacs	Addition during the year	EL availed during the year	Closing EL	Closing Provisi In lacs
1	Alok Gupta	JPR000077	JPR	0.11	103.5	0.37	30.0	-	133.5	
2	Anil Saxena	JPR000001	JPR	0.10	102.5	0.34	22.5	125.0	-	
3	Deshroth Singh Shekhawat	SAC000161	SAC	0.04	32.3	0.04	16.0	41.0	7.3	
4	Manish Kumar Sharma	JPR000002	JPR	0.08	123.0	0.33	30.0	-	153.0	
5	Prashant Bhatnagar	JPR000003	JPR	0.04	5.0	0.01	15.8	20.8	-	
6	Ramesh Dutta	SAC000162	SAC	0.17	-	-	22.5	22.5	-	
7	Sunil Kumar Singh	JPR000171	JPR	0.04	15.8	0.02	17.0	12.0	20.8	
8	Shanker Shah	JPR000170	JPR	0.04	14.3	0.02	21.0	15.0	20.3	
9	Vijendra Singh	SAC000017	SAC	0.11	9.0	0.03	3.5	12.5	-	
TOTAL					405.3	1.15	178.3	248.8	134.8	



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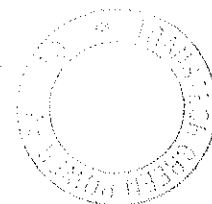
Annexure to Note No. 10 - Capital Work in Progress

Movement of CWIP - as on 31-Mar-15

Particulars	Amount in lacs					
	Opening Balance	Addition	Capitalised of Opening	Adjustment	Capitalised of Addition	Closing Balance
<b>Building &amp; Structure</b>						
Building Residential	-	-	-	-	-	-
Office & Other Civil Work	-	-	-	-	-	-
Plant Building	-	-	-	-	-	-
<b>Design &amp; Engineering Cost</b>						
Project Preparation Charges	-	-	-	-	-	-
Consultancy Fees	-	-	-	-	-	-
Professiona Fees	-	-	-	-	-	-
Testing & Analysis Exp	-	-	-	-	-	-
<b>Plant &amp; Machinery</b>						
AP-Conditioning Plant	-	-	-	-	-	-
Cooling Tower & Circulating Water Systems	-	-	-	-	-	-
Meters	-	-	-	-	-	-
Overhead Lines & Supports	-	-	-	-	-	-
Plant & Machinery & Generating Stations	542.91	257.99	162.56	380.35	257.99	-
Street Light Fitting	-	-	-	-	-	-
Switchgear & Cable Connections	-	-	-	-	-	-
Transformers & Sub-Station Equipments	-	-	-	-	-	-
	<b>542.91</b>	<b>257.99</b>	<b>162.56</b>	<b>380.35</b>	<b>257.99</b>	-
<b>Other Capital Assets</b>						
Plant Operational Assets	-	73.52	-	-	73.52	-
Other Misc. Assets	-	64.18	-	-	64.18	-
	-	<b>137.69</b>	-	-	<b>137.69</b>	-
<b>Land &amp; Site Development</b>						
Leasehold Land	34.74	-	34.74	-	-	-
Freehold Land	72.34	-	63.92	8.42	-	-
	<b>107.08</b>	-	<b>98.66</b>	<b>8.42</b>	-	-
	<b>649.99</b>	<b>395.68</b>	<b>261.22</b>	<b>388.77</b>	<b>395.68</b>	-
Previous Year	692.67	-	9.14	33.54	-	649.99

Addition / Capitalization Details

Particulars	Vendors	Opening Assets Capitalized	Addition Assets Capitalized	Total Capitalization
<b>Freehold Land</b>				
- Chirpaliya, Marwar Pali		33.92	-	33.92
- Pachpadra, Balotra		30.00	-	30.00
		<b>63.92</b>	-	<b>63.92</b>
<b>Leasehold Land</b>				
- Basen, Dholpur		31.17	-	31.17
- Sandoli, Bundi		3.57	-	3.57
		<b>34.74</b>	-	<b>34.74</b>
<b>Other Capital Assets</b>	Licence Fees	-	64.18	64.18
<b>Plant operational Assets</b>	Hanjer Biotech	-	73.52	73.52
- Hitachi -2 Nos. (Backhoe Loader)		-	137.69	137.69
<b>Plant Generating Assets</b>				
- Boiler Traveling Grate and Misc. Work	Laxyo Energy	-	52.36	52.36
- Boiler Super Heater/Economizer Tubes	Thermodyne	83.12	-	83.12
- Boiler Super Heater/Economizer Tubes	Hanjer Biotech	-	94.78	94.78
- Boiler Silo Modification	Hanjer Biotech	-	24.92	24.92
- Fixed Crane	Hanjer Biotech	-	30.00	30.00
- Fuel Feeder, Screw Feeder & etc	Hanjer Biotech	-	50.00	50.00
- Screw Conveyor	Metelral Conveying	7.09	-	7.09
- Biomass Feeder - Julillora	Tescon Engg.	28.50	-	28.50
- Store & Spares	Misc. Vendor	43.85	5.93	49.77
		<b>162.56</b>	<b>257.99</b>	<b>420.55</b>
<b>Total Capitalization</b>		<b>261.22</b>	<b>395.68</b>	<b>656.90</b>

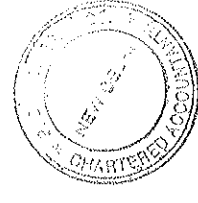


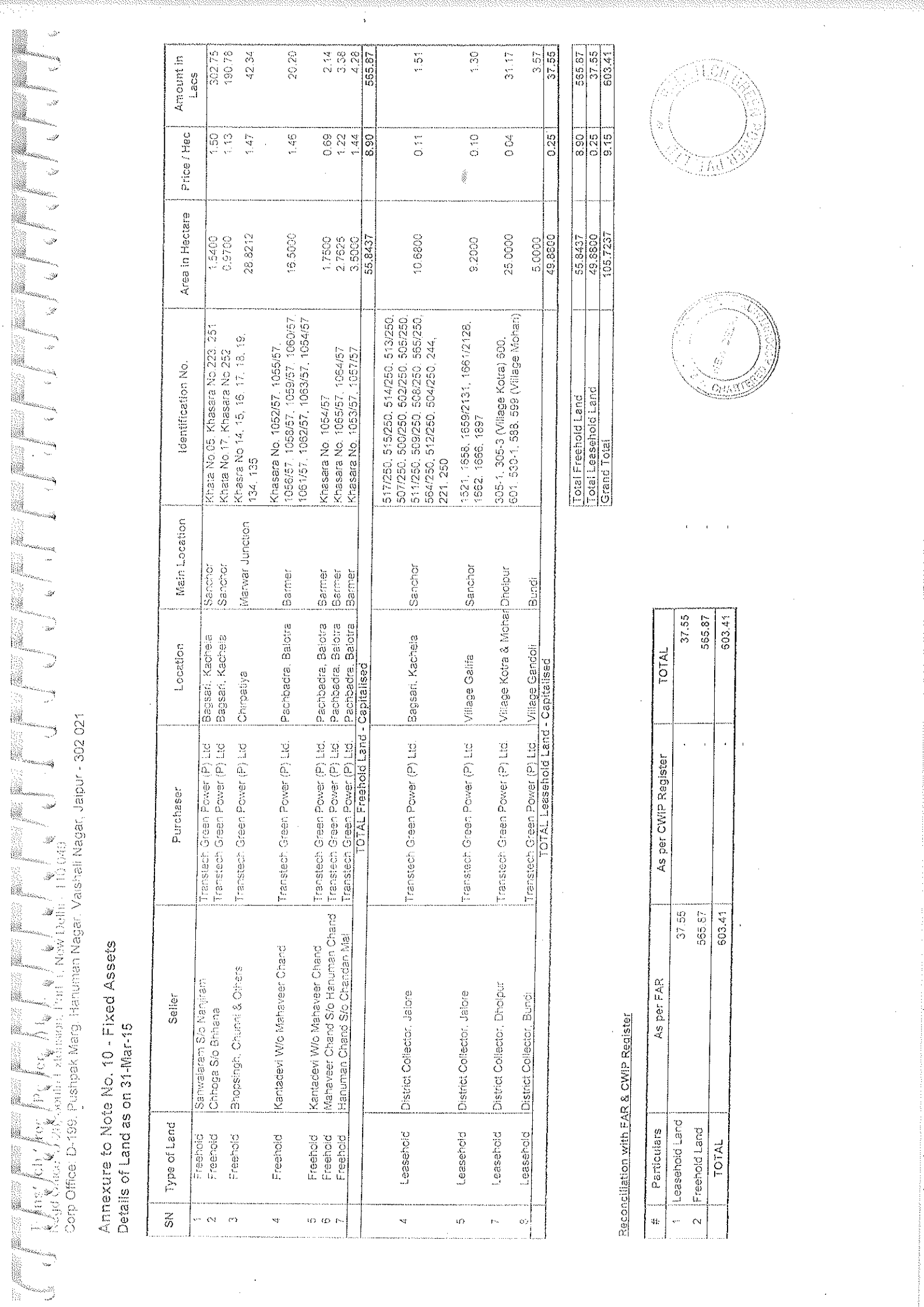
**Annexure to Note No. 10 - Fixed Assets**  
 Fixed Assets for the year ended 31 March, 2014, as per Provisions of Income Tax Act, 1961

SN	Classification	Depr. Rate SLM%	Opening Cost	More than 180 Days	Less than 180 Days	TOTAL Addition	Adjustments	Disposal	Balance	Depreciation	Closing Cost
A	Freehold Land	0.60%	501.95	-	63.92	63.92	-	-	565.87	-	565.87
B	Leasehold Land	3.33%	2.45	-	34.74	34.74	-	-	37.19	0.66	36.53
C	Plant and Machinery in generating stations including plant foundations (Steam Electric NHRS and Waste Heat Recovery Boiler / Plant)	7.84%	2,884.11	-	441.44	441.44	-	-	3,325.55	243.42	3,082.13
D	Cooling towers and circulating water systems	7.84%	283.07	-	-	-	-	-	283.07	22.19	260.88
E	Hydraulic works forming part of Hydro-electric system	3.40%	-	-	-	-	-	-	-	-	-
F	<u>Building and civil engineering works of permanent character:</u> (i) Office and showrooms (ii) Containing Thermo-electric generating plant (iii) Roads other than Kutchha roads (iv) Others	3.02%	206.58	-	-	-	-	-	-	-	-
		7.84%	536.38	-	1.43	1.43	-	-	208.58	6.30	202.28
		3.02%	-	-	-	-	-	-	537.79	42.11	495.68
		3.02%	-	-	-	-	-	-	-	-	-
G	Transformers, transformer (kiosk) sub-station equipment and other fixed apparatus (including plant foundations)	7.81%	119.89	-	-	-	-	-	119.89	9.95	110.34
H	Switchgear including cable connections	7.84%	93.11	-	-	-	-	-	93.11	7.30	85.81
I	Overhead lines including support	5.27%	7.79	-	-	-	-	-	7.79	0.41	7.38
J	Meters	12.77%	41.86	-	-	-	-	-	41.86	5.95	35.51
K	Air-conditioning plants	12.77%	332.87	-	-	-	-	-	332.87	42.51	290.36
L	Office furniture and fittings	12.77%	31.93	-	-	-	-	-	31.93	4.08	27.85
	(i) Office furniture and fittings	12.77%	20.79	-	-	-	-	-	20.79	2.65	18.14
	(ii) Office equipments	12.77%	12.38	-	-	-	-	-	12.38	1.58	10.80
M	Street light fittings	12.77%	12.50	-	-	-	-	-	12.50	1.60	10.90
N	Motors Communication equipments	12.77%	0.74	-	-	-	-	-	0.74	0.09	0.65
	(i) Radio and high frequency carrier System	12.77%	0.97	-	-	-	-	-	0.97	0.12	0.85
	(ii) Telephone lines and telephones	7.59%	61.59	0.65	142.75	143.40	-	-	204.99	10.28	194.72
O	Other Assets		5,152.74	0.65	684.28	684.93	-	-	5,837.67	399.99	5,437.68
	TOTAL										

**Notes:**

- The Company is an undertaking engaged in generation of Power. As per Rule 5(1A) of the IT Rules, the company has adopted the SLM depreciation rates as per Appendix 1A.
- No Inward Credit is Claimed and/or allowed on the assets acquired during the year.
- No amount is paid in foreign currency for the purchase of the assets during the year.
- No subsidy/grant reimbursement is received or receivable during the year on the assets purchased.





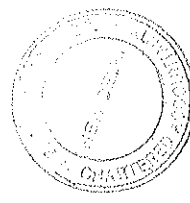
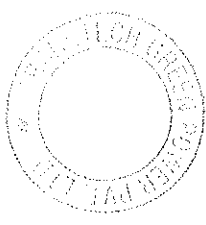
P. K. Jain & Co. Chartered Accountants  
 Regd. Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021  
 Regd. Office: J-28, Sector 1, Kirti Nagar, Part I, New Delhi - 110 040

**Annexure to Note No. 10 - Fixed Assets**  
**Details of Land as on 31-Mar-15**

SN	Type of Land	Seller	Purchaser	Location	Main Location	Identification No.	Area in Hectare	Price / Hec	Amount in Lacs
1	Freehold	Sahwaram S/o Nanjram	Transtech Green Power (P) Ltd	Bagsari, Kacheha	Sanchor	Khasra No.05, Khasara No.223, 251	1.5400	1.50	302.75
2	Freehold	Chhoga S/o Bhhena	Transtech Green Power (P) Ltd	Bagsari, Kacheha	Sanchor	Khasra No.17, Khasara No.252	0.9700	1.13	190.78
3	Freehold	Broop Singh, Ournai & Others	Transtech Green Power (P) Ltd	Chirpadiya	Manwar Junction	Khasra No.14, 15, 16, 17, 18, 19, 134, 135	28.8212	1.47	42.34
4	Freehold	Kantadevi W/o Mahaveer Chand	Transtech Green Power (P) Ltd.	Pachbadra, Balotra	Barmer	Khasara No. 1052/57, 1055/57, 1056/57, 1059/57, 1059/57, 1060/57, 1061/57, 1062/57, 1063/57, 1054/57	16.5030	1.46	20.20
5	Freehold	Kantadevi W/o Mahaveer Chand	Transtech Green Power (P) Ltd.	Pachbadra, Balotra	Barmer	Khasara No. 1054/57	1.7500	0.69	2.14
6	Freehold	Mahaveer Chand S/o Hanuman Chand	Transtech Green Power (P) Ltd.	Pachbadra, Balotra	Barmer	Khasara No. 1055/57, 1054/57	2.7625	1.22	3.38
7	Freehold	Hanuman Chand S/o Chandan Mal	Transtech Green Power (P) Ltd.	Pachbadra, Balotra	Barmer	Khasara No. 1053/57, 1057/57	3.5000	1.44	4.28
			<b>TOTAL Freehold Land - Capitalised</b>				<b>55.8437</b>	<b>8.90</b>	<b>565.87</b>
4	Leasehold	District Collector, Jaipur	Transtech Green Power (P) Ltd.	Bagsari, Kacheha	Sanchor	517/250, 515/250, 514/250, 513/250, 507/250, 509/250, 502/250, 505/250, 511/250, 509/250, 508/250, 565/250, 564/250, 512/250, 504/250, 244, 221, 250	10.6800	0.11	1.51
5	Leasehold	District Collector, Jaipur	Transtech Green Power (P) Ltd.	Village Galia	Sanchor	1521, 1658, 1659/2131, 1661/2128, 1662, 1666, 1697	9.2000	0.10	1.30
7	Leasehold	District Collector, Dholpur	Transtech Green Power (P) Ltd.	Village Kotra & Mocher Dholpur	Dholpur	305-1, 305-3 (Village Kotra) 500, 601, 530-1, 588, 599 (Village Mohari)	25.0000	0.04	31.17
8	Leasehold	District Collector, Bundi	Transtech Green Power (P) Ltd.	Village Gandoli	Bundi		5.0000		3.57
			<b>TOTAL Leasehold Land - Capitalised</b>				<b>49.8800</b>	<b>0.25</b>	<b>37.55</b>
						<b>Total Freehold Land</b>	<b>55.8437</b>	<b>8.90</b>	<b>565.87</b>
						<b>Total Leasehold Land</b>	<b>49.8800</b>	<b>0.25</b>	<b>37.55</b>
						<b>Grand Total</b>	<b>105.7237</b>	<b>9.15</b>	<b>603.41</b>

**Reconciliation with FAR & CWIP Register**

#	Particulars	As per FAR	As per CWIP Register	TOTAL
1	Leasehold Land	37.55	-	37.55
2	Freehold Land	565.87	-	565.87
	<b>TOTAL</b>	<b>603.41</b>	<b>-</b>	<b>603.41</b>





Transtech Green Power (P) Ltd.

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

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Annexure to Note No. 12 - Long Term Loans & Advances

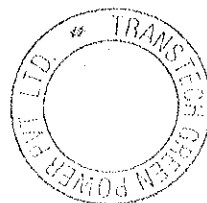
Details of Capital Advance as on 31-Mar-15

SN	Name of Creditors	Nature of Transaction	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-13
	Advances to Capex Vendors			
1	GE Godawari Engineering Ltd.	Capex Advances	10.10	10.10
2	Himenviro Environmental Technologies	Capex Advances	10.00	10.00
3	M N. Enterprises	Capex Advances	1.00	1.00
4	Material Conveying Engineers	Capex Advances	-	7.09
5	Micromex Energy Ltd.	Capex Advances	-	2.00
6	Triveni Turbine Limited	Capex Advances	2.61	2.61
7	Turbotech Precision Engineering Pvt. Ltd.	Capex Advances	100.00	100.00
8	Vardhman Precision Profile & Tubes Pvt. Ltd.	Capex Advances	-	1.43
9	Vikram Solar Pvt. Ltd.	Capex Advances	-	2.62
10	Genus Paper and Boards Limited	Capex Advances	-	(30.00)
	TOTAL		123.71	106.86

Annexure to Note No. 12 - Long Term Loans & Advances

Details of Licence Fees as on 31-Mar-15

SN	Location	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
1	Licence Fees (12 MW RREC)	-	1.10
2	Licence Fees (15 MW Bundi)	-	4.14
3	Licence Fees (15 MW Dholpur)	-	4.14
4	Licence Fees (15 MW Jaisalmer)	-	4.14
5	Licence Fees (15 MW Phalodi)	-	4.41
6	Licence Fees (15 MW Rajsamand)	-	4.14
7	Licence Fees (35 MW Solar), Jodhpur	-	9.65
8	Licence Fees (4 MW Alwar I)	-	1.10
9	Licence Fees (4 MW Alwar II)	-	1.10
10	Licence Fees (4 MW Churu)	-	1.10
11	Licence Fees (4 MW Nagaur)	-	1.10
12	Licence Fees (6 MW Balotra)	-	1.65
13	Licence Fees (6 MW Jaipur)	-	1.65
14	Licence Fees (Bali)	-	1.93
15	Licence Fees (Gujrat Project)	-	6.00
16	License Fees (10 MW Wind Phalodi)	-	2.76
17	License Fees (10 MW Wind Sanchore)	-	2.76
18	License Fees (15 MW Bhitwara)	-	4.14
19	Licence Fees (8 MW Pak)	-	7.16
	TOTAL	-	64.18





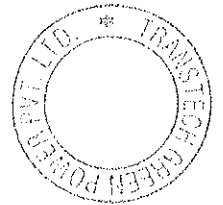
**Transtech Green Power (P) Ltd.**

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**Annexure to Note No. 14 - Trade Receivables**

SN	Name of Debtor	Nature	Amount in lacs As at 31-Mar-15	Amount in lacs As 31-Mar-2014
1	Ajmer Vidyut Vitran Nigam Ltd. - Billing	Billing Amount Receivables	4.25	
2	Jaipur Vidyut Vitran Nigam Ltd. - Billing	Billing Amount Receivables	6.08	
3	Jodhpur Vidyut Vitran Nigam Ltd. - Billing	Billing Amount Receivables	(1.84)	(3.7)
4	Ajmer Vidyut Vitran Nigam Ltd. - Other	Other Amount Receivables	-	3.7
5	Jaipur Vidyut Vitran Nigam Ltd. - Other	Other Amount Receivables	-	4.9
6	Jodhpur Vidyut Vitran Nigam Ltd. - Other	Other Amount Receivables	-	5.7
7	Hanjer Biotech Energies Pvt. Ltd.	Sundry Debtors	-	26.6
	<b>TOTAL</b>		<b>8.49</b>	<b>40.6</b>



**Transstech Green Power (P) Ltd.**

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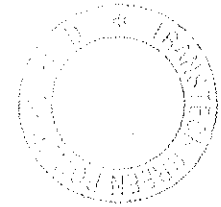
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**Annexure to Note No. 15 - Cash & Cash Equivalents**

**Details of Cash Balance, Balance with Bank and Fixed Deposit as on 31-Mar-15**

S/N	Bank Name	Type of Account	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-2014
1	ICICI Bank A/c	Current A/c	-	0.02
2	HDFC Bank A/c	Current A/c	10.78	0.33
3	SBBJ Bank (Current A/c)	Current A/c	-	0.01
4	SBBJ Bank (492492)	Current A/c	-	0.01
5	SBBJ Bank (Sanchore)	Current A/c	0.09	0.10
6	SBM Bank (Current A/c)	Current A/c	0.06	0.03
7	Syndicate Bank 3277	Current A/c	1.03	0.42
8	Syndicate Bank 2387	Current A/c	1.32	2.59
9	Bank of Baroda	Current A/c	-	-
10	Yes Bank Ltd.	Current A/c	0.02	0.02
<b>TOTAL</b>			<b>13.30</b>	<b>3.51</b>

S/N	Fixed Deposit Details	With Bank A/c	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-2014
1	Syndicate Bank Ltd.	Syndicate Bank	12.00	12.00
2	SBBJ FD 61105077914	SBBJ	-	3.00
3	SBBJ FD 61105655569	SBBJ	-	0.75
4	Fixed Deposit-BG Magin	SBBJ	1.00	-
5	Fixed Deposit-LC- SBBJ	SBBJ	2.00	-
6	Fixed Deposit-LC-SBM	SBM	2.30	-
7	Fixed Deposit (SBBJ Bank)	SBBJ	170.00	-
8	Fixed Deposit (AU Financiers)	AU Financiers	3.40	3.40
<b>TOTAL</b>			<b>190.70</b>	<b>19.15</b>



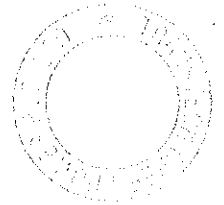
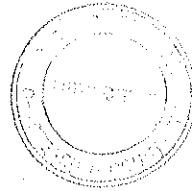
Transtech Green Power (P) Ltd.

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Annexure to Note No. 16 - Short Term Loan and Advances  
Details of TDS Recoverable as on 31-Mar-15

SN	Particulars	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
1	TDS Recoverable AY 2011-12	-	0.34
2	TDS Recoverable AY 2013-14	-	0.56
3	TDS Recoverable AY 2014-15	-	0.01
4	TDS Recoverable AY 2015-16	1.03	-
	TOTAL	1.03	0.91



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**Annexure to Note No. 17 - Other Current Assets**

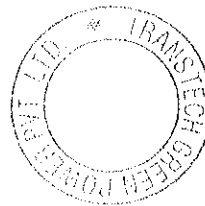
Details of Prepaid Insurance as on 31-Mar-15

SN	Policy Details	Period From	Period To	Amount	PP Days	PP Amou
1	Insurance - Stock - BAI	09-May-14	08-May-15	0.48	39	0
2	Insurance - Vehicles - NIC	25-May-14	24-May-15	0.04	55	0
3	Insurance - Plant & Machinery - NIC	24-Jun-14	23-Jun-15	3.01	85	0
4	Insurance - Vehicles - NIC	17-Jul-14	16-Jul-15	0.14	108	0
5	Insurance - Vehicles - NIC	25-Jul-14	24-Jul-15	0.12	116	0
6	Insurance - Others - NIC	17-Oct-14	16-Oct-15	0.38	200	0
	insurance - Vehicles - NIC	28-Mar-15	27-Mar-16	0.27	363	0
TOTAL						1

**Annexure to Note No. 17 - Short Term Loan and Advances**

Details of Accrued Interest Income as on 31-Mar-15

SN	Particulars	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-14
1	Opening Balance of Accrued Interest Income	5.37	4.97
	Less: Interest Received from Accrued Interest	1.39	1.10
	Add: Accrued Interest Current Year (Syndicate Bank)	1.56	0.60
	Add: Accrued Interest Current Year (AU Financers)	0.19	0.49
	Add: Accrued Interest Current Year (SBBJ)	7.44	-
	Add: Accrued Interest Current Year (SBM)	0.05	0.42
TOTAL		13.22	5.37



**Transtech Green Power (P) Ltd.**

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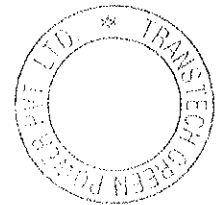
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**Annexure to Note No. 22 - Employee Benefit Expenses**

SN	Particulars	Under Group	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-2014
1	Associates Expenses	Salary & Wages	3.77	1.62
2	Vehicle Hire Charges	Salary & Wages	0.86	2.26
3	Leave Encashment Expenses	Salary & Wages	(0.19)	0.50
4	Basic Pay	Salary & Wages	8.57	21.96
5	Child Education Allowance	Salary & Wages	0.15	0.25
6	Conveyance Allowance	Salary & Wages	0.56	0.83
7	E.S.I.C. Expenses	Salary & Wages	0.13	0.23
8	House Rent Allowance	Salary & Wages	6.91	9.03
9	Medical Allowance	Salary & Wages	1.31	1.99
10	P.F. Adm. & Dli Expenses	Salary & Wages	0.12	0.23
11	P.F. Employees Contribution	Salary & Wages	1.20	1.69
12	Reimbursement of Expenses	Salary & Wages	6.25	6.00
13	Salary Arrear	Salary & Wages	-	1.06
14	Special Allowance	Salary & Wages	15.06	18.40
15	Uniform Allowance	Salary & Wages	1.32	2.10
	Sub Total (A)		46.02	68.14
22	Medical Expenses	Staff Welfare Expenses	-	0.00
23	Staff Welfare Expenses	Staff Welfare Expenses	0.11	0.16
	Sub Total (B)		0.11	0.16
	TOTAL (A+B)		46.13	68.30

**Annexure to Note No. 23 - Travelling & Conveyance Expenses**

SN	Particulars	Under Group	Amount in lacs As at 31-Mar-15	Amount in lacs As at 31-Mar-2014
1	Travelling & Conveyance Expenses	General Admin	6.55	3.18
2	Vehicle Running & Maintenance	General Admin	8.32	6.65
3	Hire Charges Vehicle	Salary & Wages	5.74	2.18
	TOTAL (A+B)		20.61	12.01



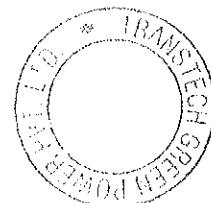
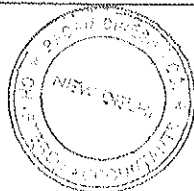
**Transtech Green Power (P) Ltd.**  
**Disposal / Sale of Assets**

**Out of CWIP during the year 2014-15**

Rs. in lacs

Assets Particulars		Turbine
Date of Purchase		31-Mar-11
Cost of Assets		345.15
Date of Disposal		7-May-14
Rate of Depreciation		0.00%
Depreciated Value		345.15
Sale Consideration		290.35
Purchaser		Genus Paper
<b>Journal Entry</b>		
Provision for Depreciation	Dr.	-
Genus Paper	Dr.	290.35
Loss on Sale of Assets	Dr.	54.80
Turbine WIP	Cr.	345.15

Assets Particulars		Boiler
Date of Purchase		21-Sep-10
Cost of Assets		179.65
Inhouse Used		83.12
Balance Assets		96.53
Date of Disposal		23-Mar-15
Rate of Depreciation		0.00%
Depreciated Value		96.53
Sale Consideration		90.00
Purchaser		Trison Impex
<b>Journal Entry</b>		
Capitalization of Boiler	Dr.	83.12
Trison Impex	Dr.	90.00
Loss on Sale of Assets	Dr.	6.53
Boiler WIP	Cr.	179.65





**Transtech Green Power (P) Ltd.**

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

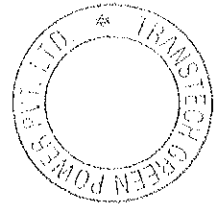
**Annexure - Deferred Tax Assets**

Calculation of Deferred Tax as on 31-Mar-15

Corporate Income Tax Rate

30.

SN	Particulars	Amount in Rs.	Opening Balance	Charge / Credit	Closing Balan
	Deferred Tax Liability		-		
	Deferred Tax Assets		9.30		57
			(9.30)	(48.27)	(57)
	<b>Net Balance to be taken to BS as Deferred Tax Assets</b>	<b>(57.57)</b>			
	Deferred Tax Assets A/c Dr.	(48.27)			
	To Profit Loss A/c	(48.27)			
	(Being Provision Created on account of Deferred Tax)				
	<u>Working of Charge / Credits to P&amp;L</u>				
1.	WDV as per Income Tax Act	5,437.68			
	WDV as per Companies Act	5,251.36			
	Timing Difference	186.32			



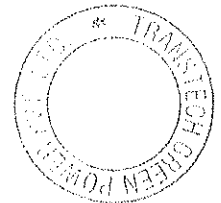
# Transtech Green Power (P) Ltd.

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

## Calculation of MAT u/s 115JB of Income Tax Act as on 31-Mar-15

SN	Particulars	Amount in Rs.
	Profit & Loss as per P&L Account	(1,616.40)
Add:	Income Tax Paid / Provision for Income Tax	-
Add:	Amount Carried to Reserves (other than 33 AC)	-
Add:	Provision for Contingent Liabilities	-
Add:	Provision for Losses of Subsidiary Company	-
Add:	Dividend Paid / Proposed Dividend	-
Add:	Expenditure in relation to Income u/s 10, 11, 12 [excluding Sec.10(38)]	-
Add:	Depreciaton as per Companies Act	556.22
Add:	Deferred Tax / Provision for Deferred Tax	(48.27)
Add:	Provision for diminution in Value of assets	-
		(1,108.46)
Less:	Amount withdrawn from Reserve / Provision	-
Less:	Income u/s 10, 11, 12 [excluding Sec.10(38)]	-
Less:	Depreciaton as per Income Tax Act	399.99
Less:	Loss b/f or Unabsorbed Depreciation (which ever is less)	-
	<b>BOOK PROFIT u/s 115 JB</b>	<b>(1,508.45)</b>
	MAT Rate	19.06%
	MAT u/s 115 JB	-



Transtech Green Power Private Limited

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

Note No. 1

**Significant Accounting Policies:**

(Annexed to and forming part of the Financial Statements for year ended 31<sup>st</sup> March 2015)

**(I) Basis of Preparation of Financial Statements:**

The Financial Statements are prepared on the historical cost convention and on the basis of going concern assumption. They are prepared in accordance with the Generally Accepted Accounting Principles ("GAAP") in India to comply in all material aspects with the Accounting Standards specified under section 133 of the companies Act 2013, r/w rule 7 of Companies Accounts Rules 2014. Accounting standards adopted in the preparation of these Financial Statements are consistent with those of previous year. Accounting policies not specifically referred to otherwise are being consistently followed.

**(II) Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported balances of assets and liabilities, revenues and expenses and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates used in the preparation of Financial Statements are prudent and reasonable. Actual results could differ from those estimates. Differences between the actual results and estimates are recognized in the year in which the results are known/ materialized. Any revision to accounting estimates is recognized prospectively in current and future periods.

**(III) Non SMC Status**

The Company is a Non-SMC as defined in the general instructions in the Accounting Standards notified under Companies Act 2013.

**(IV) Inventories**

Inventories are valued at lower of cost or net realizable value except scrap/ ash which is valued at net realizable value. The cost is determined by using first-in-first out (FIFO) method. Finished goods and work in progress wherever there, include costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

**(V) Cash Flow Statement**

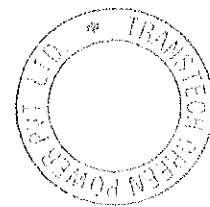
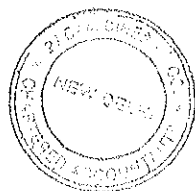
Cash flow statement is prepared following the "indirect method" as set out in the Accounting Standard - 3 on Cash flow statement. Cash and cash equivalents represent cash and bank balances including bank deposits. Cash equivalent consist of highly liquid investments having maturity less than 3 months from the date of investments.

**(VI) Prior Period Item**

Prior Period expenses, if any significant are charged to prior period expense Account. Similarly exceptional or extraordinary items, if any significant are shown separately in the accounts statements.

**(VII) Depreciation**

1) In the case of Power generation Plants, SLM rates of depreciation are specifically prescribed as per Appendix 1A of Income Tax Rules. In the books of accounts, the company has followed these SLM rates, which are not less than the SLM rates prescribed under Schedule II of the Companies Act 2013. However



in case of highly depreciable assets i.e. Computers, Motor Vehicles and Furniture & Fixtures higher depreciation rates are charged as per Note No'10 of Fixed assets on a consistent and regular basis.

- 2) Leasehold land is amortized over the period of lease from the date of commencement of commercial operations i.e. in case the lease is for 30 years the amortization rate is taken as 3.33% each year.
- 3) Depreciation is not provided on assets included in CWIP unless they are capitalized for commercial purposes.

**(VIII) Revenue Recognition**

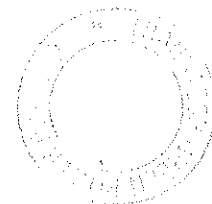
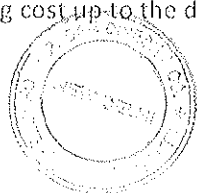
(a) The Company is in the business of generation of electricity using biomass fuel mainly. Revenue from sale of electrical energy is accounted for on the basis of billing to Jaipur Vidyut Vitran Nigam Limited, Ajmer Vidyut Vitran Nigam Limited and Jodhpur Vidyut Vitran Nigam Limited (collectively called as DISCOMS) as per Tariff approved by Rajasthan Electricity Regulatory Commission (RERC) in accordance with the provisions of Power Purchase Agreement dated 30<sup>th</sup> July 2008, executed between the Company and DISCOMS. The billing to DISCOMS is done on the basis of electricity exported to them netted off by electricity imported for running and maintenance of the plant upto an agreed extent.

(b) Revenue is recognized on accrual basis to the extent it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

1. *Interest and Rent*-Revenue is recognized on time proportion basis.
2. *Dividend*- Revenue, if any is recognized when the declaring company declares the dividend
3. *Speculative transactions* -- They are settled, if any by paying out the differences, which may be positive or negative. In such transactions, although the contract notes are issued for the full value of the purchased/ sold scrip, the entries are made in the books of accounts only for the differences.
4. *Derivatives, Futures and Options*- Transactions are recognized, if any on the basis of favorable and unfavorable differences of every day. The net of these differences is treated as net gain or loss on such transactions over the period. In case of options, the premium received on sale of options and the differences in reverse trades are treated as income or loss as the case may be.
5. *Delivery based transactions*- The total value of sales is considered as turnover provided the said stock of scrips/ commodity, if any is held as stock in trade before sale.
6. *Commission*- It is recognized, if any when service is rendered 'once and for all' and accepted by the client.
7. *Sale of goods*- It is recognized when all significant risks and rewards of ownership have been transferred to buyer, seller does not retain any effective control of ownership of the transferred goods and there is no significant uncertainty in collection of the amount of consideration.

**(IX) Fixed Assets**

- 1) Fixed Assets are stated at Cost of procurement, acquisition or construction inclusive of freight, erection & commissioning charges, duties and taxes, expenditure during construction period, Interest on borrowings and financing cost up to the date of commissioning.



Transtech Green Power Private Limited

Regd Office: D-2B, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

- 2) Free hold land is stated at cost. Leasehold land is stated at the amount of premium paid for acquiring the lease rights. The premium so paid is amortized over the period of the lease after commencement of commercial production.

**(X) Expenditure during Construction**

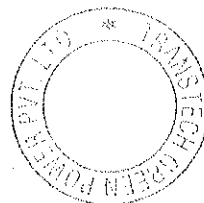
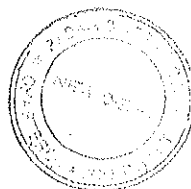
Expenditure incurred on projects/assets during construction/ implementation/extension is capitalized and apportioned to projects/ assets on commissioning. Expenditure directly relating to construction activity of the plant including startup costs, commencement cost, test runs (net of income, if any) are capitalized. Indirect expenditure incurred during construction period is capitalized as a part of indirect construction cost to the extent to which the expenditures are indirectly related to construction or is incidental thereto. Other indirect expenditure (including borrowing costs) incurred during the construction period, which if not related to the construction activity nor is incidental thereto is charged to the profit & loss account.

**(XI) Foreign Currency Transactions**

- a. Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing at the date of transaction. Monetary items denominated in foreign currencies outstanding at the year-end are translated at the exchange rate applicable as on that date. Non-monetary items are valued at the exchange rate prevailing on the date of transaction.
- b. Any income or expense on account of exchange difference either on settlement or on translation is recognized in the profit and loss account except in cases where these relate to acquisition of fixed assets.
- c. Exchange differences arising on liabilities incurred or on repayment of borrowing in foreign currency for acquisition of fixed assets are accounted in the following manner:
  - In respect of fixed assets acquired from a country outside India, exchange differences are adjusted in the carrying cost of the asset.
  - In respect of fixed assets acquired within India, exchange differences are recognized in the statement of P&L.

**(XII) Government Grants**

- 1) The Government grants are recognized when there is reasonable assurance that the enterprise will comply with the conditions attached to them and that the grants will be received.
- 2) Government grant in the nature of promoter's contribution is treated as capital receipt and credited to Capital reserve. During last year (31.03.2014) Company received Back ended subsidy from Ministry of New & Renewable Energy an amount of Rs.99.58 lacs. The same has been treated as capital receipt and credited to Capital Reserve.
- 3) Government grant in the nature of subsidy for investment made in capital assets is treated by way of reduction from the cost of the relevant capital asset. If the subsidy is not directly marked to a capital asset or a group of assets, it is credited to capital reserve.
- 4) Grant in the nature of revenue subsidy is treated as revenue receipt and credited to profit and loss account.



**Transtech Green Power Private Limited**

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**(XIII) Investments**

Investments are classified into current and non-current investments. Investments are stated at Cost and where there is diminution 'other than temporary' in nature , in the value of long term Investments, a provision is made wherever applicable. .

**(XIV) Employee Cost**

- 1) The Company's employee benefits primarily cover provident fund, ESI, gratuity and compensated leave/absences.
- 2) Short term employee benefit is recognized as expenses at the undiscounted amount in the profit and loss account of the year in which related service is rendered.
- 3) Provident fund & ESI are defined contribution schemes and the Company has no further obligation beyond the contributions made to the fund. Contributions are charged to profit and loss account in the year in which they accrue.
- 4) Leave Encashment is defined benefit obligation. The liability is provided for and matched on the basis of cumulative balance of earned leave at the end of each financial year.
- 5) Gratuity liability is a non-funded defined benefit obligation and is proposed to be recorded based on actuarial valuation made at the end of the year. This liability is not created since it is not treated as significant in absence of any legal or contractual obligations.

**(XV) Borrowing Cost**

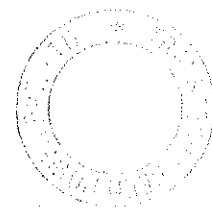
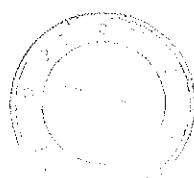
Borrowing costs attributable to the procurement/construction of fixed assets are capitalized as part of the cost of the respective assets up to the date of commissioning. Other borrowing costs are recognized as expense during the year in which they are incurred.

**(XVI) Earnings Per Share**

Basic EPS are computed by dividing net profit after tax by the number of equity shares outstanding at the end of the year. Diluted EPS is computed by dividing adjusted net profit after tax by the aggregate of weighted average number of equity shares and dilutive equivalent of potential equity shares, if any outstanding during the year.

**(XVII) Taxes on Income and Deferred Tax**

- 1) Provision for current tax is being made after taking into consideration benefits admissible to the company under the provisions of the Income Tax Act, 1961.
- 2) Deferred tax is provided on timing differences between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods. Deferred tax assets and liabilities are measured using the enacted / substantively enacted tax rates and laws as at Balance Sheet date for continuing operations. Deferred tax is computed as per Companies Accounting Standard (CAS-22).
- 3) Deferred tax assets, in the event of unabsorbed depreciation and carry forward losses under tax laws are recognized only where there is virtual certainty of realization.
- 4) Deferred tax assets on other accounts are recognized only to the extent there is reasonable certainty of realization.
- 5) The carrying amount of deferred tax assets is reviewed at each balance sheet date to reassess realization.
- 6) Deferred tax is measured using the regular tax rates and not the tax rate under MAT.



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**(XVIII) Intangible Assets**

1. Expenditure on intangible items are expensed as incurred unless it qualifies as an intangible asset as defined in CAS 26. The carrying value of intangible asset is assessed for recoverability by reference to the estimated future discounted net cash flows that are expected to be generated by the asset. Where this assessment indicates a deficit, the assets are written down to the market value or fair value as computed above.
2. Intangible asset, if any is recognized only when the following criteria are fulfilled:
  - a. It has the characteristics of an asset i.e. it is controlled by the enterprise as a result of past events.
  - b. The future economic benefits are probable from it based on reasonable & supportive assumptions.
  - c. The cost of it can be measured reliably.

**(XIX) Impairment of Assets**

- Impairment loss, if any for an individual asset is recognized where its recoverable amount is less than the carrying amount. Recoverable amount is taken as the amount obtainable from the sale of the asset less the cost of disposal. Carrying amount is taken as historical cost less depreciation or revalued price less depreciation, as the case may be.
- Cash generating unit: If certain group of assets cannot be separated, they are grouped into a smallest unit called the cash generating unit (CGU) to facilitate the identification of cash flow. The impairment loss is recognized when the value in use of the CGU is less than the recoverable amount. Value in use of the CGU means the present value of the estimated future cash flows arising from the CGU plus the residual price at the end of its useful life.
- Impairment does not apply to inventories, debtors, loans & advances and investments.

**(XX) Provisions, Contingent Liabilities and Contingent Assets**

- a) The Company recognizes a provision when there is a present obligation as a result of a past event and it is more likely than not that there will be an outflow of resources embodying economic benefits to settle such obligation and the amount of such obligation can be reliably estimated. Provisions are not discounted to its present value, and are determined as based on the management's best estimate of the amount of obligation required at the year end. These are reviewed at each balance sheet date and adjusted to reflect current management estimates.
- b) Show cause notices wherever and if any issued by various government authorities are not considered as an obligation. When the demand notices are raised against such show cause notice and are disputed by the company then these are classified as possible obligations.
- c) Contingent liabilities are not recognized but are disclosed in notes. They are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non occurrence of future events not wholly within the control of the Company. Where the likelihood of outflow of resource is remote, no provision or disclosure is made.
- d) Contingent liability includes guarantees, claims, commitments and Joint obligation of a financial nature. Contingent liability arises when a company issues guarantee to another person on behalf of a third party. Performance guarantee or counter guarantee is not treated as contingent liability. Performance includes



Transtech Green Power Private Limited

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

Corp Office: D-199, Pushpak Marg, Hanuman Nagar, Vaishali Nagar, Jaipur - 302 021

LC/LOC etc issued from bank for various types of payment obligations or performance obligations of the company.

- e) Commitment includes contracts remaining to be executed on capital account and not provided for. It also includes other long term contracts relating to sales, services, purchases, employee costs etc, which are non-cancellable and their cancellation will result in a penalty disproportionate to the benefits involved. It also includes unpaid portion of partly paid shares or securities.
- f) A contingent asset is neither recognized in the financial statement nor disclosed in the notes.

Other Notes to Accounts as on 31.03.15

**27. Nature of Business:**

The company is engaged in the business of power generation by using biomass fuel. The power plant is of 12MW capacity located at Kachhela Bagsari, Hadecha Road, Teh. Sanchore, district Jalore, Rajasthan.

**28. Holding company:**

During the last year (31.03.2014) the holding company M/s CITCPL had been amalgamated with Globus Power Generation Limited pursuant to a scheme of arrangement approved by Honorable Delhi High Court. The effective date of the merger is 25th September 2013. Therefore wef the said date, Globus Power Generation Limited is the holding company of TGPPL.

**29. Excess Import of Power from DISCOM:**

Any excess import of electricity from DISCOM for running the plant or any import of electricity for other than plant is charged to electricity expenses A/c. The same is recorded at an estimated cost pending receipt of bill from the DISCOM.

30. Last year (FY 31.03.2014) the company had entered into a business conducting agreement with M/s Hanjer Biotech Energies (p) Ltd whereby minimum amount per month was guaranteed by them. The vendor however could not meet his commitments and a sum of Rs. 2.73 Crores becomes due to be received from him. In satisfaction of the amount due during the year (31.03.2015), the company forfeited and acquired the fixed and movable assets of the vendor which he had brought in the Plant premises.

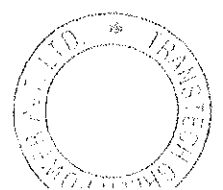
31. During the current year (FY 31.03.15) the company has entered into O&M agreement with M/s Laxyo Energy Ltd, Indore wef 18.04.2014, by virtue of which the operation and maintenance expenses directly relating to the power generating unit was the responsibility of the contractor in lieu of O&M fees per month payable to him.

**32. Capitalization of CWIP:**

Over the years the company had been incurring expenses on addition /disposal of certain items of plant & machinery, freehold land, leasehold land etc pending their usage. The amount was being shown under the head capital WIP. During the current year (31.03.2015), the entire balance left in the capital WIP has been capitalized at book values into the relevant assets.

**33. Term Loan Repayments:**

Due to certain circumstances beyond control of the company, there occurred certain defaults in repayments of installments of term loans to banks as well as payment of interest to them. As a result, the term loan accounts along with the working capital facilities were declared substandard on





Transtech Green Power Private Limited

Regd Office: D-28, South Extension, Part-1, New Delhi - 110 049

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01.10.2014 wef the cutoff date of 31.03.2014. The term loan accounts and CC accounts were restructured by the banks and moratorium granted. Thereafter the company has been making repayments of installments and payments of interest regularly.

34. Going Concern Assumption:

The net worth of the company has been eroded and is converted into negative Rs. 1919.03 lacs (LY Negative Rs.302.63 lacs). The company has incurred cash loss of Rs. 1108.46 Lacs (LY cash loss Rs.244.22 Lacs). The management is of the opinion that there is no uncertainty for the company for continuing in business for the foreseeable future. The management has clear intention not to liquidate the company or cease the operations. The company is able to realize its assets and discharge its liabilities in the normal course of business.

35. MSM Enterprises Recognition

The company has a system of identifying amounts due to micro enterprises or small enterprises on the basis of the Entrepreneur's memorandum Number (EM Number) printed on their invoices, supply orders/letterheads/other relevant documents and also on the basis of any intimation received from suppliers in this regard.

36. Segment Reporting

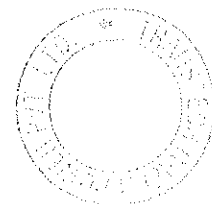
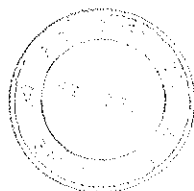
The primary reporting of the company is performed on the basis of business segments. The company has only one business segment, that it is engaged in generation of power by using biomass fuel. Accordingly, the amounts appearing in these financial statements relate to this primary business segment. Further, the company operates only in India and, accordingly, no disclosures are required under geographical segment as primary or secondary segment reporting.

37. During the last year (31.03.2014) , the company had raised invoice on account of Line Losses @ 4% for metering at the premise of licensee as per RERC (Terms and Conditions for Determination of Tariff) Regulations, 2009 dated 23-Jan-2009 amounting to Rs. 127.12 lacs. The company is no longer hopeful of recovering any such line losses and has written off the entire amount including earlier amounts, during this year(31.03.15).

38. Related Party Transactions

In accordance with the requirements of CAS 18 on Related Party Disclosures, the names of the related parties with whom there exists control or significant influence and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:

SN	Name of Related Party	Relationship
1.	Globus Power Generation Limited	Holding Company – Directly
2.	Mr. Amitabh Tandon	Key Managerial Person (KMP)
3.	Mrs. Sonika Tandon	Relative of KMP (Wife of Mr. Amitabh Tandon)
4.	Green energy Solutions	Partnership Firm of Director



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Table of Related Party Transactions (during the year i.e. 01-04-2014 to 31-03-2015)

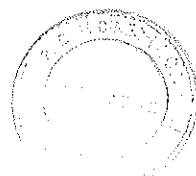
(Rs. Lacs)

Transaction	Holding Company	Subsidiary Company	Fellow Subs. & Associates	KMP & Relatives	Total Transactions
Receipt / Adjustment of Advance received from related party	Rs.1,719.82 lacs credit (Last year) Rs.1,371.82 lacs credit)	0	0	1) Rs.1.24 lacs (net) payment to KMP (Mr. Amitabh Tandon). Closing Balance 85.73 lacs credit (Last year 86.98 lacs credit) 2) Rs.8.42 lacs (net) payment to relative (Mrs. Sonika Tandon). Closing balance 20.67 lacs credit (Last year 29.09 lacs credit)	330.02
Trade payables				Rs. 8.32 lacs (net) payment to partnership firm of director (Green Energy Solutions). Closing balance 40.99 lacs credit (Last year 49.31 lacs credit)	
Old credit balance outstanding (before 01.04.2014)Made	0	0	0	Green Energy Solutions , Closing Balance 400.00 lacs credit (Last year 400.00 lacs credit)	Nil
Remuneration Given	0	0	0	Given to KMP (Mr. Amitabh Tandon) Rs.21.00 lacs (LY Rs. 21 Lacs) Given to Relative of KMP (Mrs. Sonika Tandon) Rs.9.00 lacs(LY Rs. 9 Lacs)	30.00

39. EPS Calculation Table

Rs. in Lacs / No's in lacs

S.No.	PARTICULARS	31.03.2015	31.03.2014
1	(a) Profit (Loss) for the period	(1,616.40)	(755.39)
2	(b) Weighted Avg. No. of Equity Shares outstanding	148.31 No's	148.31 No's
	(c) Basic EPS	Rs. (10.90)	Rs. (5.09)
3	(d) No. of 0% Optionally Convertible Debentures of Rs.10,000 each (Each debenture is convertible in 1000 Equity Shares)	0.07871 No's	0.07871 No's
	(e) No. of Equity Shares resulting from conversion	78.71 No's	78.71 No's
	(f) No. of outstanding days in FY 2015	365 Days	365 Days
	(g) Weighted Avg. No. of Shares (e) x (f) / 365	78.71 No's	78.71 No's
4	(h) No. of Equity Shares resulting from Shares Application Money (307.30 Lacs x 5 Days /365)/10	-	0.42 No's
	(i) Total No. of Equity Shares to compute DEPS (b)+(g)+(h)	227.02 No's	227.44 No's
	(j) Diluted EPS	(7.12)	Rs. (3.33)
5	Diluted EPS is anti-Dilutive hence basic EPS is taken as Diluted EPS	(10.90)	Rs. (5.09)



40. Deferred Tax Statements:

Deferred Tax is calculated on timing difference as under:

(Rs. Lacs)

Particulars	31.03.2015	31.03.2014
WDV as per Income Tax Act	5,437.68	5,152.75
WDV as per Books of Accounts (Companies Act)	5,251.37	5,122.66
Timing Difference	186.32	30.09
Deferred Tax Liability / (Assets) @ 30.90%	57.57	9.30
Net Amount Credited to SPL	48.27	42.87

41. Contingent Liabilities:

(Rs. Lacs)

Particulars	31.03.2015	31.03.2014
Bank Guarantees issued to RREC, Jaipur	15.00	19.00
Bank Guarantees issued to Pollution control Board, Rajasthan	0.25	0.25
	15.25	19.25
Less: Margin Money FDR's	1.00	1.00
Balance	14.25	18.25

42. The BOD of the company is of the opinion that current assets, short term and long term loans & advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated. The company is able to realize its assets and discharge its liabilities.

43. In the opinion of the Board the decline, if any in the value of long term investments is not 'other than temporary' in nature.

44. (i) Prior Period Items NIL NIL  
(ii) Foreign Exchange Earning/ Outgoings NIL NIL

45. CENVAT Credit

With respect to CENVAT credit of excise on capital goods, the company includes it in the cost of the asset concerned unless it can be passed on to a subsequent buyer or user. The balance of cenvat credit is reviewed at the end of each year and the amount estimated to be unutilized is charged to statement of profit & loss for the year.

46. Previous year's figures have been regrouped or rearranged wherever necessary.

For Padam Dinesh & Co.

Chartered Accountants

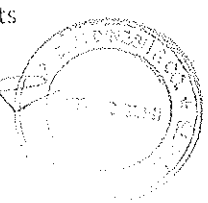
FRN: 009061N

CA. Rakesh Aggarwal  
(Partner)

M.No. 84226

Place: New Delhi

Date: 22/03/2015



For and on behalf of the Board

*Amitabh Tandon* *Suneel Vohra*

Amitabh Tandon  
DIN: 01049659

Suneel Vohra  
DIN: 00222705

ANNEXURE (CARO)

(Financial Year ending on 31.03.2015)

TRANSTECH GREEN POWER PRIVATE LIMITED

(Referred to in sub paragraph 'h' of our report of even date)

1.
  - a) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets; -Yes-
  - b) whether these fixed assets have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account; -Yes, no discrepancies noticed-
2.
  - a) whether physical verification of inventory has been conducted at reasonable intervals by the management; -Yes-
  - b) are the procedures of physical verification of inventory followed by the management reasonable and adequate in relation to the size of the company and the nature of its business. If not, the inadequacies in such procedures should be reported; -Yes-
  - c) whether the company is maintaining proper records of inventory and whether any material discrepancies were noticed on physical verification and if so, whether the same have been properly dealt with in the books of account; -Yes-
3. whether the company has granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act. If so, -No-
  - a) whether receipt of the principal amount and interest are also regular; and
  - b) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;
4. Is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system. -Yes, and no such continuing failure
5. In case the company has accepted deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rule framed there under, where applicable, have been complied with? If not, the nature of contraventions should be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not? -No such deposits accepted during the year
6. Where maintenance of cost records Government under sub section (1) of section 209 has been specified by Central of the Companies Act, whether has 148 such accounts and records have been made and maintained? -No such cost records are prescribed by M



7.

- a) is the company regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, sales-tax, wealth tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as at the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated by the auditor.

*-Yes, It is regular wherever there are any such statutory dues.  
Arrears exceeding 6 months as at B/sheet date NIL-*

- b) in case dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess have not been deposited on account of any dispute, then the amount involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not constitute a dispute).

*-NIL-*

- c) whether the amount required to be transferred to investor education and protection fund in accordance with the relevant provisions of the Companies Act, 1956 (1 of 1956) and rules made there under has been transferred to such fund within time.

*-N.A.-*

8. Whether in case of a company which has been registered for a period not less than five years, its accumulated losses at the end of the financial year are not less than fifty per cent of its net worth and whether it has incurred cash losses in such financial year and in the immediately preceding financial year;

- a) *The company has incurred cash losses as shown in annexure I*  
b) *The accumulated losses of the company have exceeded 50% of its net worth as shown in annexure I*

9. Whether the company has defaulted in repayment of dues to a financial institution or bank or debenture holders? if yes, the period and amount of default to be reported:

*-Yes, As per Annexure II-*

10. Whether the company has given any guarantee for loans taken by others from bank or financial institutions, the terms and conditions whereof are prejudicial to the interest of the company;

*-NIL-*

11. Whether term loans were applied for the purpose for which the loans were obtained;

*-No fresh term loan accepted during the year-*

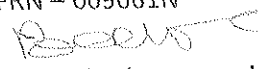
12. Whether any fraud on or by the company has been noticed or reported during the year; if yes, the nature and the amount involved is to be indicated.

*-No such fraud is noticed or reported-*

For Padam Dinesh & Co.

Chartered Accountants

FRN - 009061N

  
CA. Rakesh Aggarwal

Partner

M.No.-84226



TRANSTECH GREEN POWER PRIVATE LIMITED

CARO Annexure I  
FY 31.03.2015  
Q. No. 8

a) Statement of Accumulated Losses

Particulars	Rs. Lacs	
	31.03.2015	31.03.2014
Share Capital	1,483.06	1,483.06
Capital reserve	99.58	99.58
Share Premium	2,852.00	2,852.00
Gross Net Worth	4,434.64	4,434.64
Accumulated Losses	6,353.67	4,737.27
Net Worth after Loss	(-)1,919.03	(-)302.63

b) Statement of Cash Losses

Particulars	Rs. Lacs	
	31.03.2015	31.03.2014
Net Loss	1,616.40	755.39
Less: Depreciation	556.22	554.04
Add: Deferred tax income	48.28	42.87
Cash Loss During the year	1,108.46	244.22

CARO Annexure II  
Q No. 9  
FY 31.03.2015

Statement of Default in repayments of dues to banks .

A)

Period of Default	Amount of default In interest		Rs. In lacs Default made good and amount paid on*	
	SBBJ Interest	SBM Interest	SBBJ	SBM
	April 14	29.28	18.07	22.07.2014
May 14	30.23	18.65	29.08.2014	29.08.2014
June 14	29.29	18.06	23.09.2014	23.09.2014
July 14	30.17	18.60	01.10.2014	04.10.2014
Aug 14	30.26	18.66	01.10.2014	04.10.2014
Sept 14	29.22	18.50	01.10.2014	04.10.2014
<b>Total</b>	<b>178.45</b>	<b>110.54</b>		

\*Amount paid includes amount of interest sacrificed by respective banks and reversed by the company , on restructuring during the year.



B)

Rs. In Lacs

Period of Default	Amount of default in repayment of principal		Default made good and amount paid on**	
	SBBJ	SBM	SBBJ	SBM
June 14	23.10	14.40	NIL	NIL
Sept 14	23.10	14.40	NIL	NIL

\*\* The term loan accounts were restructured by both the banks during the year. As a matter of sanction of the restructuring scheme, the installments of loan repayments were granted moratorium. The re-payments have started wef the end of December 2014 for restructured amounts and thereby the default has been made good.

FY 31.03.2015

Statement of Current liabilities in excess of current assets.

Rs. Lacs

S.No	Particulars	31.03.2015	31.03.2014
1.	<b>CURRENT LIABILITIES</b>		
	Short Term Borrowings	672.74	747.23
	Trade Payables	348.70	289.11
	Other Current Liabilities	286.86	298.11
	Short Term Provisions	10.16	89.0
	<b>TOTAL</b>	<b>1,318.46</b>	<b>1,343.34</b>
2.	<b>CURRENT ASSETS</b>		
	Inventories	529.64	767.70
	Trade Receivables	8.49	401.08
	Cash & Cash Equivalents	204.03	22.66
	Short Term Loans & Advances	2.44	35.88
	Other Current Assets	13.22	5.37
	<b>TOTAL</b>	<b>757.82</b>	<b>1,232.70</b>

