



**INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
WOG Greencoal Private Limited  
(formerly known as WOG Infra Private Limited)

**I. Report on the Audit of the Financial Statements**

**1. Opinion**

- A. We have audited the accompanying financial statements of WOG Greencoal Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "the Financial Statements").
- B. 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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 ("AS"), and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March, 2025 and its Loss for the period ended on that date.

**2. Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statements.

### **3. Other Information – Board of Directors Report**

- A. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Corporate Governance but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

### **4. Responsibility of Management and those charged with Governance for the Financial Statements**

- A. 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, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.





**5. Auditor's Responsibility for the Audit of the Financial Statement:**

- A. Our responsibility is to express an opinion on these financial statements based on our audit. In conducting 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 Rules made thereunder.
- B. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- C. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- (i) Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
  - (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
  - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
  - (iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- (v) Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- D. Materiality is the magnitude of misstatements in the financial statements that individually or in aggregate. Makes it probable that the economic decision of a reasonably knowledgeable users of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work (ii) to evaluate the effect of any identified misstatements in the financial statements.
- E. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- F. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## **II. Report on Other Legal and Regulatory Requirements:**

1. As required by Section 143(3) of the Act, based on our audit, we report that:
  - (i) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - (ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2 (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
  - (iii) The Balance Sheet, and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
  - (iv) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
  - (v) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;





- (vi) With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure-A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.
- (vii) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
2. 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 does not have any pending litigations which would impact on its financial position in its financial statements.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) (i). The Management has represented that, to the best of it's knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries");
  - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The Management has represented, that, to the best of it's knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:



- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries");
- or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

(v) The Company has not declared or paid any dividend during the year and accordingly reporting on the compliance with Section 123 of the Companies Act, 2013 is not applicable.

(vi) Based on our examination, the company has used an accounting software for maintaining of its books of account which does not have the feature of recording audit trail (edit log) facility in terms of the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014.

(3) This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company.

**For D K Munjal & Associates**  
**Chartered Accountants**  
**Firm Registration Number: 023194N**  
**UDIN: 25510229BMHRTU8289**

**(D. K. Munjal)**  
**Proprietor**  
**Membership Number 510229**  
**Place: New Delhi**  
**Date: 02/09/2025**





**Annexure "A" to the Independent Auditor's Report of even date on the Financial Statements of WOG Greencoal Private Limited**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of WOG Greencoal Private Limited ("the Company") as of 31<sup>st</sup> March, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.



### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31<sup>st</sup> March, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For D K Munjal & Associates**

**Chartered Accountants**

**Firm Registration Number: 023194N**

**UDIN: 25510229BMHRTU8289**

**(D. K. Munjal)**

**Proprietor**

**Membership Number 510229**

**Place: New Delhi**

**Date: 02/09/2025**





**Wog Greencoal Private Limited**  
*(Formerly known as Wog Infra Private Limited)*  
**CIN: U20119DL2012PTC244048**  
**Balance Sheet As At 31 March, 2025**

(All amounts are in Rs. Hundred, Unless otherwise stated)

Sr. No.	Particulars	Note No.	As At 31 March, 2025	As At 31 March, 2024
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	2	1,000.00	1,000.00
	(b) Reserves and Surplus	3	(4,446.19)	(3,901.84)
			(3,446.19)	(2,901.84)
<b>2</b>	<b>Non-Current liabilities</b>			
	(a) Other Long Term Liabilities	4	3,192.59	2,917.74
			3,192.59	2,917.74
<b>3</b>	<b>Current liabilities</b>			
	(a) Other current liabilities	5	1,260.70	991.20
			1,260.70	991.20
	<b>Total Equity &amp; Liabilities</b>		<b>1,007.10</b>	<b>1,007.10</b>
<b>II.</b>	<b>ASSETS</b>			
<b>1</b>	<b>Current assets</b>			
	(a) Cash and cash equivalents	6	1,007.10	1,007.10
			1,007.10	1,007.10
	<b>Total Assets</b>		<b>1,007.10</b>	<b>1,007.10</b>

Significant Accounting Policies and Notes to Accounts 1  
Accompanying Notes to Accounts (1-18) are integral part of financials.

As Per Our Audit Report of Even date attached  
For D K Munjal & Associates  
Chartered Accountants  
Firm Regn No. 023194N  
UDIN: 25510229BMHRTU8289

For & On behalf of the Board of  
WOG Greencoal Private Limited

(D. K. Munjal)  
Proprietor  
Membership No. 510229  
Place : New Delhi  
Date: 02/09/2025

Sunil Kumar  
(Director)  
DIN: 03268659

Amrita  
(Director)  
DIN: 03181735



**Wog Greencoal Private Limited**  
(Formerly known as Wog Infra Private Limited)  
CIN: U20119DL2012PTC244048  
**Statement of Profit & Loss For the Year Ended 31 March, 2025**

(All amounts are in Rs. Hundred, Unless otherwise stated)

Sr. No.	Particulars	Note No.	For the year Ended 31 March, 2025	For the year Ended 31 March, 2024
<b>I.</b>	<b>Income</b>			
	Revenue From Operations			-
	<b>Total Income</b>		-	-
<b>II.</b>	<b>Expenses</b>			
	Other Expenses	7	544.35	504.50
	<b>Total expenses</b>		<b>544.35</b>	<b>504.50</b>
<b>III.</b>	<b>Profit before tax (I - II)</b>		(544.35)	(504.50)
<b>IV.</b>	<b>Tax expense:</b>			
	(1) Current tax			
	(2) Deferred tax			
<b>V.</b>	<b>Profit (Loss) for the period (III - IV)</b>		<b>(544.35)</b>	<b>(504.50)</b>
<b>VI.</b>	<b>Earnings per equity share:</b>	8		
	(1) Basic		(0.05)	(0.05)
	(2) Diluted		(0.05)	(0.05)

Significant Accounting Policies & Notes to Accounts

Accompanying Notes to Accounts (1-18) are intergral part of financials.

As Per Our Audit Report of Even date attached  
For D K Munjal & Associates  
Chartered Accountants  
Firm Regn No. 023194N  
UDIN: 255102293MHRTU8289

(D. K. Munjal)  
Proprietor  
Membership No. 510229  
Place : New Delhi  
Date: 02/09/2025

For & On behalf of the Board of  
WOG Greencoal Private Limited

Sunil Kumar  
(Director)  
DIN: 03268659

Amrita  
(Director)  
DIN: 03181735





**Wog Greencoal Private Limited**  
(Formerly known as Wog Infra Private Limited)

CIN: U20119DL2012PTC244048

**Summary of Significant Accounting Policies 31 March, 2025**

**CORPORATE INFORMATION**

The Company was incorporated under the Companies Act, 1956 on 26th October, 2012 to carry on the business of Erection, Procurement and Construction contracts (EPC). Registered office of the Company is situated at, New Delhi. The Company qualifies as a small company under Section 2(85) of the Act for the year ended 31 March 2025.

**1 SIGNIFICANT ACCOUNTING POLICIES**

**(a). BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS**

The financial statements of the company have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (IGAAP) under historical cost convention unless otherwise stated and on an accrual basis. GAAP comprises accounting standards specified under section 133 of the Act, to the extent applicable, other pronouncements of Institute of Chartered Accountants of India, the provisions of Companies Act, 1956 & 2013.

The Company is a small and medium sized company (SMC) as defined in the Companies (Accounting Standards) Rules, 2020 notified under the Companies Act 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

**(b). USE OF ESTIMATES**

The preparation of financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences, if arise, are recognized in the period in which the results are crystallized.

**(c). REVENUE RECOGNITION**

The company has not yet started the commercial operation hence no revenue is recognised till date.

**(d). EXPENDITURE**

Expenditure are accounted for on mercantile basis.

**(e). EARNING PER SHARE**

The earnings considered in ascertaining the Company's earning per share comprises the net profit after tax. The number of shares used in computing basic and diluted earning per share is the weighted average number of shares outstanding during the year.

**(f). AMORTISATION OF EXPENSES**

Preliminary expenses are expensed off in the year of incurrance.

**(g). TAXATION**

No Provision for current year tax is made as commercial operations has not yet been started and no income is there to attract the provisions of the Income Tax Act, 1961.

There are no items which involves timing differences hence no deferred tax asset / liability is created as the company has not yet started the commercial operations.

**(h). PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

Provisions are NIL as there are no future outflow estimated. Contingent Liabilities are also NIL. Contingent Assets are neither recognized nor disclosed in the financial statements.

**(i) ROUNDING OFF AMOUNTS**

All amounts in Rs. disclosed in the Financials Statements and Notes thereto have been rounded off to the nearest hundred as per the requirements of Schedule-III, Division-I (as amended from time to time) to the Companies Act, 2013, unless otherwise stated.

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**Wog Greencoal Private Limited**  
(Formerly known as Wog Infra Private Limited)  
CIN: U20119DL2012PTC244048

Notes to accounts forming integral part of financial statements as at 31 March, 2025

(All amounts are in Rs. Hundred, Unless otherwise stated)

**2 Share Capital**

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number	Amount	Number	Amount
<b>Authorised</b> 50,000 Equity Shares of Rs. 10/- each	50,000	5,000	50,000	5,000
<b>Issued</b> 10,000 Equity Shares of Rs. 10/- each	10,000	1,000	10,000	1,000
<b>Subscribed &amp; fully Paid up</b> 10,000 Equity Shares of Rs. 10/- each	10,000	1,000	10,000	1,000
<b>Total</b>	10,000	1,000	10,000	1,000

**(a) Terms, conditions and rights attached to Equity Shares**

The Company has only one class of Shares i.e. the Equity Shares and each share carry one voting right.

Shareholder are entitled to dividend if any dividend declared by the company. The dividend is payable in Indian rupees. The Proposed dividend if any declared by the board of directors is subject to approval in ensuing general meeting. There is no restriction on distribution of dividend to equity shareholders.

Re-payment of equity share capital shall be made at the time of winding-up of company. The company can also partly buy back shares as and when decided by the Company.

**(b) Reconciliation Statement of Shares outstanding at the beginning and at the end of the year:**

Particulars	Equity Shares As at 31 March 2025		Equity Shares As at 31 March 2024	
	Number	Rs.	Number	Rs.
Shares outstanding at the beginning of the year	10,000	1,000	10,000	1,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	10,000	1,000	10,000	1,000

(c) No Bonus shares have issued for a consideration other than cash and no shares have been bought back during the period of five years immediately preceeding the reporting period.

(d) The entire Share capital of the Company is held by the individual shareholders. Hence there is no holding or Parent Company.

**(e) Details of share holders holding more than 5 % shares in the company:**

Name of Shareholders	Equity Shares As at 31 March 2025		Equity Shares As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
WOG Technologies Private Limited	100	1%	100	1%
Sunil Kumar	9,000	90%	9,000	90%
Amrita	900	9%	900	9%
<b>Total</b>	10,000	100%	10,000	100%

**(f) Shares Held by Promoters As At 31 March, 2025:**

Name of Promoters	As At 31st March, 2025		As At 31st March, 2024		Change in Promoters Shareholding
	No. of Shares Held	% of Total Shares	No. of Shares Held	% of Total Shares	
Sunil Kumar	9,000.00	90%	9,000.00	90%	NIL
Amrita	900.00	9%	900.00	9%	NIL
WOG Technologies Private Limited	100.00	1%	100.00	1%	NIL



*ERive*

Sunil Kumar  
(Director)  
DIN: 03268659



*Amrita*

Amrita  
(Director)  
DIN: 03181735



**Wog Greencoal Private Limited**  
**(Formerly known as Wog Infra Private Limited)**  
**CIN: U20119DL2012PTC244048**

**Notes to accounts forming integral part of financial statements as at 31 March, 2025**

(All amounts are in Rs. Hundred, Unless otherwise stated)

**3 Reserves & Surplus**

Particulars	As At 31 March, 2025	As At 31 March, 2024
A. Surplus (Deficit) in the Profit and Loss statement		
Balance at the beginning of the Year	(3,901.84)	(3,397.34)
(+) Net Profit/(Net Loss) for the current period	(544.35)	(504.50)
<b>Balance at the end of the year</b>	<b>(4,446.19)</b>	<b>(3,901.84)</b>

**4 Long Term Liabilities**

(Unsecured, Considered good)

Particulars	As At 31 March, 2025	As At 31 March, 2024
<b>Related Party</b>		
WOG Technologies Private Limited	3,192.59	2,917.74
<b>Total</b>	<b>3,192.59</b>	<b>2,917.74</b>

**5 Current Liabilities**

Particulars	As At 31 March, 2025	As At 31 March, 2024
Expenses Payable	4.00	-
Audit Fee Payable	1,256.70	991.20
<b>Total</b>	<b>1,260.70</b>	<b>991.20</b>

**6 Cash & Cash Equivalents**

Particulars	As At 31 March, 2025	As At 31 March, 2024
<b>Balances with Banks</b>		
In Current Account	1,007.10	1,007.10
<b>Total</b>	<b>1,007.10</b>	<b>1,007.10</b>

**7 Other Expenses**

Particulars	For the Year Ended 31 March, 2025	For the Year Ended 31 March, 2024
Audit Fees	265.50	265.50
Professional Fee	-	118.00
Filing Fee	-	121.00
Interest Expenses	278.85	-
<b>Total</b>	<b>544.35</b>	<b>504.50</b>

  
02/09/25

  
Sunil Kumar  
(Director)  
DIN: 03268659



  
Amrita  
(Director)  
DIN: 03181735

**Wog Greencoal Private Limited**  
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CIN: U20119DL2012PTC244048

**Notes to accounts forming integral part of financial statements as at 31 March, 2025**

(All amounts are in Rs. Hundred, Unless otherwise stated)

**8 Earning Per Share**

Particulars	For the Year Ended 31 March, 2025	For the Year Ended 31 March, 2024
(i) Profit attributable to Equity shareholders (A)	(544.35)	(504.50)
(ii) Weighted average number of Equity Shares outstanding during the period (Nos.) (B)	10,000	10,000
(iii) Nominal Value of Equity Shares (Rs.)	10	10
(iv) Basic and Diluted Earning per Share (A/B)	(0.05)	(0.05)

**9 Related Party Disclosures:**

(a) Related Parties with whom Transactions have been taken place during the year are as under:

(i) **Enterprise owned or significantly influenced by key management personnel or their relatives:**  
WOG Technologies Private Limited - Company Under Same Management

(ii) **Key Management Personnel:**  
Mr. Sunil Kumar - Director  
Mrs. Amrita - Director

**Notes:-**

(i) The related party relationships have been determined by the management on the basis of the requirements of the Accounting Standard (AS)-18 'Related Party Disclosures' and the same have been relied upon by the auditors.

(ii) The relationships as mentioned above pertain to those related parties with whom transactions have taken place during the year, except where control exist, in which case the relationships have been mentioned irrespective of transactions with the related party.

**(iii) Related Party Transactions and Year End Balances:**

Particulars	For the Year Ended 31 March, 2025	For the Year Ended 31 March, 2024
<b>WOG Technologies Private Limited</b>		
Opening Balance	2,913.74	2,674.74
Reimbursement of Expenses	278.85	239.00
Year End Balance	3,192.59	2,913.74

10 Expenditure and Earning in Foreign Currency - NIL (Previous Year - NIL).

11 CIF Value of Imports - NIL (Previous Year - NIL).

12 Contingent Liabilities and Capital Commitments - NIL (Previous Year - NIL).

13 The Company does not have any dues payable to Micro and Small Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, therefore disclosure required under MSMED Act is not given.

**14 Additional Regulatory Informations as required by the Ministry of Corporate Affairs Notification dated 24th March, 2021:**

(i) The Company has not revalued its Property, Plant & Equipments during the Current Year or Previous Year.

(ii) The Company has not given any loans or advances in the nature of loans to promoters, directors, KMPs and/or related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand, or (b) Without Specifying any terms or period of repayment.

(iii) No proceedings have been initiated or are pending against the Company for holding any Benami Property Under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

(iv) There were no statements/returns required to be submitted to Banks during the year in respect of the borrowings from the Banks on the basis of security of Current Assets.

  
02/08/25

  
Sunil Kumar  
(Director)  
DIN: 03268659



  
Amrita  
(Director)  
DIN: 03181735



**Wog Greencoal Private Limited**  
**(Formerly known as Wog Infra Private Limited)**  
**CIN: U20119DL2012PTC244048**

**Notes to accounts forming integral part of financial statements as at 31 March, 2025**

(All amounts are in Rs. Hundred, Unless otherwise stated)

- (v) The Company has not been declared as willfull defaulters by the Banks or financial institution or other Lender.
- (vi) The Company does not have any transactions with the Companies Struck off under Section 248 of the Companies Act, 2013 (as amended) or Section 560 of the Companies Act, 1956 (since repealed).
- (vii) The Company does not have any charges or satisfaction of Charges which are yet to be registered with the Registrar of Companies (ROC) beyond the Statutory Period.
- (viii) The Company is in Compliance with the number of layers prescribed under the clause 87 of Section 2 of the Companies Act, 2013 read with the Companies (Restriction on Number of Layers) Rule, 2017, as amended.
- (ix) The Company has not entered into any Scheme of arrangement in terms of Section 230 to 237 of the Companies Act, 2013 which has an accounting impact on current or previous financial year.
- (x) The Company has not advanced or loaned or invested funds to any other person or entities including foreign entities (Intermediaries) with the understanding that the Intermediary shall:  
(a) Directly or Indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries)  
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (xi) The Company has not received any funds from the persons or entities, including foreign entities (Funding party) with the understanding (whether recorded in writing or otherwise) that the Company Shall:  
(a) Directly or Indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries)  
(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (xii) The Company does not have any transactions which is not recorded in the Books of Accounts but has been surrendered or disclosed as Income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (xiii) The provisions of the Section 135 of the Companies Act, 2013 pertaining to Corporate Social Responsibility (CSR) are not applicable to the Company.
- (xiv) The Company has neither traded nor does it hold any investments in Crypto Currency or Virtual Currency.
- 16 The name of the Company has been changed from WOG Infra Private Limited to WOG Greencoal Private Limited with effect from 07th August, 2025 pursuant to the approval of the Registrar of Companies. The change of name does not affect the legal status or continuity of the Company.
- 17 The Company has reported net loss of Rs. 544.35 Hundred during the year and has reported accumulated losses of Rs. 4,446.19 Hundred as at March 31, 2025 and accumulated loss of Rs. 3,901.84 Hundred as at March, 31, 2024 against equity share capital of Rs. 1,000.00 Hundred. Net Worth of the Company is fully eroded. These events cast a significant doubts on the entity's ability to continue as going concern. The Company's Promoters have confirmed that they shall provide continued financial support to assist in meeting its operating and capital funding requirements and liabilities as and when they fall due, but only to the extent the money is not available to it to meet such requirements/ liabilities for next one year from the date of sign off of these financial statements which is in the opinion of the management, is sufficient to meet obligations for next one year. Accordingly, these financial statements have been prepared on a going concern basis.
- 18 Previous Year's figures have been regrouped, rearranged and reclassified wherever necessary.

**Signatures to Notes (" 1 to 18")**

As Per Our Audit Report of Even date attached  
For D K Munjal & Associates  
Chartered Accountants  
FRN : 023194N  
UDIN: 25510229BMHRTU8289

D. K. Munjal  
Proprietor  
Membership No. 510229  
Place: New Delhi  
Date: 02/09/2025

For & On behalf of the Board of  
WOG Greencoal Private Limited

  
Sunil Kumar  
(Director)  
DIN: 03268659



  
Amrita  
(Director)  
DIN: 03181735

Wog Greencoal Private Limited  
CIN: U20119DL2012PTC244048

Notes to Accounts forming integral part of Financial Statements As At 31 March, 2025

Note No. 15 - Analytical Ratios

Sr. No.	Ratios	Numerator	Numerator	Denominator	Denominator	2024-25	2023-24	% Variance	Reason for variance
		2024-2025	2023-2024	2024-2025	2023-2024				
1	Current Ratio	1,007.10	1,007.10	1,260.70	991.20	0.80	1.02	-21.38%	Not Applicable
2	Debt Equity Ratio	Not applicable as no debt outstanding during the current and previous year.							
3	Debt Service Coverage Ratio	Not applicable as no debt outstanding during the current and previous year.							
4	Return on Equity Ratio	Not applicable as the Company has not yet started its operations.							
5	Inventory Turnover Ratio	Not Applicable As the Company has not yet started Commercial Operations.							
6	Trade payable Turnover Ratio	Not Applicable As the Company has not yet started Commercial Operations.							
7	Trade Receivable Turnover Ratio	Not Applicable As the Company has not yet started Commercial Operations.							
8	Net Capital Turnover Ratio	Not Applicable As the Company has not yet started Commercial Operations.							
9	Net Profit Ratio	Not Applicable As the Company has not yet started Commercial Operations.							
10	Return on capital employed	Not Applicable As the Company has not yet started Commercial Operations.							
11	Return on investment	Not Applicable As the Company has not yet started Commercial Operations.							

For & On behalf of the Board of  
WOG Greencoal Private Limited

  
Sunil Kumar  
(Director)  
DIN : 03268659

  
Amrita  
(Director)  
DIN : 03181735

