



## INDEPENDENT AUDITORS' REPORT

To  
The Members of  
**OP OIL AND GAS PVT LIMITED**  
**Report on the audit of the financial statements**

### Opinion

We have audited the standalone financial statements of OP OIL AND GAS PVT LIMITED ("the Company"), which comprise the balance sheet as at March 31, 2025, and the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its loss for the year ended on that date.

### **Basis for Opinion**

We conducted our audit of the Financial Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Financial Statement.

### **Emphasis of matter**

Emphasis of matter are those matters which appropriately presented & disclosed in the financial statements that, in our professional judgment, were of such importance that it is fundamental to users understanding of the financial statements. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we provide a separate opinion on these matters. Reporting of Emphasis of matters as per SA-706,

1. The Share-holders Fund which includes the paid-up capital and reserves and surplus have a negative value, therefore it needs attention for the continuity and existence of the Company.

### **Key Audit Matter**

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



context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure(s) to Board's Report, 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.

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.

### **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 and 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 accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors 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 the Board of Directors 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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.
- 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse



consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Other Matter**

The financial statements do not cover any specific matter which would require us to report to draw shareholder 's attention.

#### **Report on Other Legal and Regulatory Requirements**

1.As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure "A" statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable

2.As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books

(c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

(d) 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.

(e) On the basis of the written representations received from the directors as on 31st 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.

(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

(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 does 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. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:
- 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") or
  - provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), 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; and
- (c) Based on audit procedures which we 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 (a) and (b) contain any material misstatement.
- v. The company has neither declared nor paid any dividend during the year.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2025, However, as the Company during the year maintained its books of accounts manually, wherein, reporting under the clause is not applicable.



(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act,

In our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Kapoor Goyal & Co  
Chartered Accountants  
Firm Registration No. 001370N


CA Tarun Kapoor  
Partner  
Membership No. 095949

Place: New Delhi  
Date: 08-06-2025  
UDIN: 25095949BMFXUF1253

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on Other Legal And Regulatory Requirements' section of our report to the members of OP OIL AND GAS PVT LIMITED of even date 31/03/2025).  
On the basis of the information and explanation given to us during the course of our audit, we report that:

Sl. No.	Comment Required on	Auditor's Opinion on Following Matter	Auditor's Remark
i (a) (A)	Property, Plant and Equipment and Intangible Assets	Whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.?	The Company does not have any Property, Plant and Equipment.
i (a) (B)		Whether the company is maintaining proper records showing full particulars of intangible assets;	The Company does not have any Intangible assets.
i (b)		Whether these Plant and Equipment and Intangible 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 accounts?	According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not own any Property, Plant and Equipment. Therefore, reporting under this clause is not applicable.
i (c)		Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof	According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not own any immovable property.
i (d)		Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any Property, plant and equipment (including Right-of-use assets) or Intangible assets or both. Therefore, reporting under this clause is not applicable.
i (e)		Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.



ii (a)	Inventory and other current assets	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account?	According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not own any Inventory. Therefore, reporting under this clause is not applicable.
ii (b)		Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets in excess of five crore rupees. Therefore, the provisions of Clause (ii)(b) of paragraph 3 of the order are not applicable to the company.
(iii)	Investment, Loans or Advances by Company	Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,	In our opinion and based on the information and explanation given to us the company has not granted any loan, secured or unsecured to companies, firms, Limited Liability Partnerships, or other parties covered in the register maintained under section 189 of the Companies Act 2013. Accordingly, the provisions of clause 3 (iii) (a), (b), (c), (d), (e) and (f) of the Order are not applicable to the Company.
(iv)	Loan to Directors and Investment by the Company	In respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof.	While entering into transaction for loans, investments, guarantees, and security provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
(v)	Deposits Accepted by the Company	In respect of deposits accepted by the company or amounts which are deemed to be 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 rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India	The company has not accepted any Deposits.



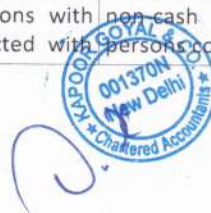
		any court or any other tribunal, whether the same has been complied with or not	
(vi)	Maintenance of Cost records	Whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 and whether such accounts and records have been so made and maintained?	To the best of our knowledge and as explained, the Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 for the products of the company.
vii (a)	Statutory Dues	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on 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?	According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company has been generally regular in depositing statutory dues as applicable, with the appropriate authorities. There are no statutory dues that are outstanding as of March 31, 2024, for a period of more than six months from the date on when they become payable.
vii (b)		Where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned	As of the year-end, according to the records of the Company and information and explanations given to us, there are no disputed statutory dues outstanding on the company.
(viii)	Disclosure of Undisclosed Transactions	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, if so, whether the previously unrecorded income has been properly recorded in the books of account during the year	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.
ix (a)	Loans or Other Borrowings	Whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported in the format given	According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company does not own any Loans or other borrowings or in the payment of interest thereon to any lender. Therefore, reporting under this clause is not applicable.
ix (b)		Whether the company is a declared wilful defaulter by any bank or financial institution or other lender;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.



ix (c)		Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us by the management, the Company has applied the term loans for the purpose which they have been raised.
ix (d)		Whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated;	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company and used for Long term purpose.
ix (e)		Whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.
ix (f)		Whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
x (a)	Money raised by IPO, FPOs	Whether moneys raised by way of initial public offer or further public offer (including debt instruments) and term loans were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification? if any, as may be applicable, be reported.	The company has not raised any money by way of initial public offer or further public offer (including debt instruments). The term loans raised have been used for the purpose they have been raised.
x (b)		Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made private placement and preferential allotment of Equity shares during the year and the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised.
xi (a)	Reporting of Fraud During the Year	Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if	Based on our audit procedures and the information and explanation made available to us no such fraud noticed or



		yes, the nature and the amount involved is to be indicated.	reported during the year.
xi (b)		Whether any report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
xi (c)		Whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	According to the information and explanations given to us, No Complaint has been received during the year, from any whistle-blower
xii (a)	Compliance by Nidhi Company Regarding Net Owned Fund to Deposits Ratio	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability?	As per information and records available with us, The company is not Nidhi Company.
xii (b)		Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable
xii (c)		Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, as the company have not accepted any deposits, hence the clause is not applicable
(xiii)	Related party transactions	Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards?	Yes, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
xiv (a)	Internal audit system	Whether the company has an internal audit system commensurate with the size and nature of its business;	Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business, However, The Company is not required to appoint a professional as per Section 138 read with rule 13 of the Companies (Accounts) Rules 2014
xiv (b)		Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	Since, the Company is not required to appoint an Internal Auditor as per Section 138 read with rule 13 of the Companies (Accounts) Rules 2014. This Clause is not applicable.
(xv)	Non cash transactions	Whether the company has entered into any non-cash transactions with directors or persons connected with	The company has not entered into any non-cash transactions with directors or persons connected with him.



		him and if so, whether the provisions of section 192 of Companies Act have been complied with?	
xvi (a)	Requirement of Registration under 45-IA of Reserve Bank of India Act, 1934	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained?	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act.
xvi (b)		Whether the company has conducted any Non-Banking Financial of Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934;	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
xvi (c)		Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
xvi (d)		Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.
(xvii)	Cash Losses	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	The Company has incurred cash losses in the current and in the immediately preceding financial year.
(xviii)	Consideration of outgoing auditors	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
(xix)	Material uncertainty in relation to realisation of financial assets and payment of financial liabilities	On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance	According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of



		sheet date;	balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
xx (a)	Compliance of CSR	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	In our opinion and according to the information and explanations given to us, There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
xx (b)		Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;	There is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. The Amount unspent has not been transferred to a separate bank account.
(xxi)	Qualifications or adverse remarks in the financial statements	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	The company has not made investments in the subsidiary company. Therefore, the company is not required to prepare a consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

For Kapoor Goyal & Co  
Chartered Accountants  
Firm Registration No. 001370N



  
CA Tarun Kapoor  
Partner  
Membership No. 095949

Place: New Delhi  
Date: 08/06/2025  
UDIN: 25095949BMFXUF1253

**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**  
 CIN - U01100TR2020PTC013820

**Balance Sheet as at 31st March 2025**

(Amount in Rs. Lakhs)

Particulars		Note No.	As at 31st March 2025	As at 31st March 2024
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
1.	<b>Shareholders' Funds</b>	3	1.00	1.00
	a. Share Capital	4	(1.38)	(1.16)
	b. Reserves and Surplus		-	-
	c. Money received against share warrants		-	-
2.	<b>Share application money pending allotment</b>		-	-
3.	<b>Non-Current Liabilities</b>	5	0.71	0.68
	a. Long-term borrowings	6	-	-
	b. Deferred tax liabilities (Net)	7	-	-
	c. Other Long term liabilities	8	-	-
	d. Long Term Provisions		-	-
4.	<b>Current Liabilities</b>	9	-	-
	a. Short-term borrowings	10	-	-
	b. Trade payables		-	-
	-total outstanding dues of micro and small enterprises		-	-
	-total outstanding dues of creditors other than micro and small enterprises		0.41	0.51
	c. Other current liabilities	11	-	-
	d. Short - term provisions	12	-	-
			<b>0.74</b>	<b>1.03</b>
<b>II</b>	<b><u>ASSETS</u></b>			
1.	<b>Non-current assets</b>			
	a. Property, Plant & Equipments and intangible assets	13	-	-
	(i) Property, Plant and Equipment		-	-
	(ii) Intangible Assets		-	-
	(iii) Capital Work in Progress		-	-
	(iv) Intangible assets under development		-	-
	b. Non Current Investments	14	-	-
	c. Deferred tax assets (net)	6	-	-
	d. Long term loans and advances	15	-	-
	e. Other Non Current Assets	16	-	-
2.	<b>Current Assets</b>			
	a. Current Investments	17	-	-
	b. Inventories	18	-	-
	c. Trade Receivables	19	-	-
	d. Cash and Bank Balance	20	0.66	1.00
	e. Short Term Loans and Advances	21	0.02	0.02
	f. Other Current Assets	22	0.06	0.01
			<b>0.74</b>	<b>1.03</b>
See accompanying notes forming part of the financial statements		1-63	(0.00)	-

As per our report of even date attached.

For Kapoor Goyal & Co  
 Chartered Accountants

Firm Registration No. 01370N



Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on

UDIN No. : 25095949BMFXUF1253

For and on behalf of the Board of Directors

*Nagendra Debnath*  
 Director  
 NAGENDRA DEBNATH  
 Din No. 0665782

*Goutam Debnath*  
 Director  
 GOUTAM DEBNATH  
 Din No. 06923261

**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**  
CIN - U01100TR2020PTC013820

**Statement of Profit & Loss for the Year ended on 31st March, 2025**

(Amount in Rs. Lakhs)

Particulars		Note No.	As at 31st March 2025	As at 31st March 2024
I	Revenue from Operations	23	-	-
II	Other Income	24	-	-
III	<b>Total Income</b>		-	-
IV	<b>EXPENSES</b>			
	Cost of Materials Consumed	25	-	-
	Purchases of Stock-in-Trade	26	-	-
	Change in Inventories of FG, WIP and stock in trade	27	-	-
	Employee Benefits Expenses	28	-	-
	Finance Cost	29	-	-
	Depreciation and Amortization Expense	30	-	-
	Other Expenses	31	0.22	0.10
			<b>0.22</b>	<b>0.10</b>
V	<b>Profit before exceptional and extraordinary items and tax</b>		<b>(0.22)</b>	<b>(0.10)</b>
VI	Exceptional items		-	-
VII	<b>Profit before extraordinary items and tax</b>		<b>(0.22)</b>	<b>(0.10)</b>
VIII	Extraordinary items		-	-
	Loss on Sale of Fixed Assets		-	-
IX	<b>Profit before tax</b>		<b>(0.22)</b>	<b>(0.10)</b>
X	<b>Tax Expense</b>			
	a. Current Tax (Net of Mat)	32	-	-
	b. Deferred Tax		-	-
	c. Tax related to Previous years		-	-
			-	-
XI	<b>Profit (Loss) for the period from continuing operations</b>		<b>(0.22)</b>	<b>(0.10)</b>
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit/ (Loss) after tax (XI + XIV)		-	-
XVI	<b>Earning per equity share of Rs. 10/- each</b>			
	a. Basic		(2.19)	(1.04)
	b. Diluted		(2.19)	(1.04)
See accompanying notes forming part of the financial statements		1-63		

As per our report of even date attached.

**For Kapoor Goyal & Co**

Chartered Accountants

Firm Registration No. 013704



Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 21/6/2025

UDIN No. : 25095949BMFXUF1253

For and on behalf of the Board of Directors

*Nagendra Debnath*  
Director  
NAGENDRA DEBNATH  
Din No. 06665782

*Goutam Debnath*  
Director  
GOUTAM DEBNATH  
Din No. 06923261

**OP OIL AND GAS PRIVATE LIMITED**

**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

**Cash Flow Statement for the year ended as on 31<sup>st</sup> March, 2025**

( Amount in Rs. Lakhs )

Particulars		Note No.	As at 31st March 2025	As at 31st March 2024
<b>(A)</b>	<b>Cash Flow from Operating Activities</b>			
	Net profit as per The Statement of Profit & Loss before Tax		(0.22)	-(0.10)
	Adjustment for:-			
	Interest Income		-	-
	Insurance claim Received		-	-
	Rent Income		-	-
	Provision for Gratuity		-	-
	Deferred Tax Assets		-	-
	Foreign Exchange fluctuation		-	-
	Depreciation		-	-
	Profit on Sale of asset		-	-
	Loss on Sale of asset		-	-
	Expenses related with financing activities		-	-
	Loss of Fixed Asset by Fire		-	-
	<b>Operating Profit Before Working Capital Changes</b>		<b>(0.22)</b>	<b>(0.10)</b>
	Adjustment for Current Assets & Liabilities			
	(Increase)/Decrease in trade receivable		-	-
	(Increase)/Decrease in long term loans & advances		-	-
	(Increase)/Decrease in short term loans & advances		-	(0.02)
	(Increase)/Decrease in stock in trade		-	-
	(Increase)/Decrease in other current assets		-	-
	Increase/(Decrease) in provisions		(0.05)	-
	Increase/(Decrease) in current liabilities		-	-
	Increase/(Decrease) in trade payable		(0.10)	-
	Direct taxes paid		-	-
	Gratuity paid		-	-
	<b>Cash Generated from (utilized in) Operating activities</b>	<b>(A)</b>	<b>(0.37)</b>	<b>(0)</b>
<b>(B)</b>	<b>Cash flow from Investment Activities</b>			
	Rental Income		-	-
	Interest Income		-	-
	Investment in Subsidiary company		-	-
	Sale of Fixed Assets		-	-
	Non Current Investment		-	-
	(Increase)/Decrease in long term loans & advances		-	-
	Purchase of fixed assets		-	-
	<b>Cash generate from (utilised in) Investing activities</b>	<b>(B)</b>	<b>-</b>	<b>-</b>
<b>(C)</b>	<b>Cash flow from Financing Activities</b>			
	Proceeds from issue of Capital (incl Share premium)		-	-
	Increase/(Decrease) in Short term borrowings		-	-
	Increase/(Decrease) in Long term borrowings		0.03	0.12
	Interest & other finance expenses paid		-	-
	<b>Cash generated from (utilised in) Financing activities</b>	<b>(C)</b>	<b>0.03</b>	<b>0.12</b>
	Effect Foreign Exchange fluctuation		-	-
	<b>Net Increase (Decrease) in Cash and cash equivalents (A+B+C)</b>		<b>(0.34)</b>	<b>(0)</b>
	Opening Cash & Cash Equivalents		1.00	1.00
	<b>Closing Cash &amp; Cash Equivalents</b>		<b>0.66</b>	<b>1.00</b>

As per our report of even date attached.

**For Kapoor Goyal & Co**  
Chartered Accountants  
Firm Registration No. 01370N

**For and on behalf of the Board of Directors**



Tarun Kapoor  
F. C. A. Partner (M. No. 095949)  
Signed at New Delhi on 08/06/2025  
UDIN No. :25095949BMFXUF1253

*Nagendra Debnath* *Goutam Debnath*

Director  
**NAGENDRA DEBNATH**  
Din No. 06665782

Director  
**GOUTAM DEBNATH**  
Din No. 06923261

OP OIL AND GAS PRIVATE LIMITED  
(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)  
CIN: U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

**Note No. 1 : Corporate Information**

The OP OIL AND GAS PRIVATE LIMITED (here inafter "The Company") was incorporated on 24th August, 2020 wide CIN - U01100TR2020PTC013820 as OPEPL HEALTHCARE PRIVATE LIMITED, with an object to provide Health Care Services such as Clinical service, diagnostics centers, pharmacists, home medical care, ambulance services and other similar services required, However, the Company could not commence the business in this line of activity, the Promoters amended the line of activity of the Company to business of Civil, Electrical & Instrumentation, Mechanical, Process, Design Engineering, Project Management Consultancy, construction in Infrastructure in the Oil, Power & Gas Sector.

**Note No. 2 : Significant Accounting Policies**

a. **Basis of Accounting**

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Subsidiary of OVAL PROJECTS ENGINEERING PRIVATE LIMITED and not a Small Company (SMC) as prescribed under Section 2(85) of Companies Act, 2013

b. **Inventories**

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. Raw Materials : At lower of cost or net realisable value (FIFO Method), (if any)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity. (if any)
4. Stores, Spares & Packing Materials : At Cost ( FIFO Method ) (if any)

c. **Property, Plant & Equipment, Depreciation & Amortisation - Tangible Assets**

Tangible assets are measured on cost basis .

Tangible Assets are recorded at cost (except Land) less accumulated depreciation and impairment



Notes Forming Part of the Financial Statements as at 31-03-2025

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on fixed assets would provided on Written Down Value based at the rates specified in Schedule II to the Companies Act, 2013 or the rates determined as per the useful lives of the respective assets, whichever is higher.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. **Intangible Assets**

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding Five years.

e. **Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & Services Tax/ sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, it is excluded from revenue.

Income from Services



Notes Forming Part of the Financial Statements as at 31-03-2025

Income from rendering of services is recognised when the requirements as to performance is regarded as being achieved and when no significant uncertainty exists regarding the amount of the consideration that will be derived from rendering the service. Performance is measured either under the completed service contract method or under the proportionate completion method, whichever relates the revenue to the work accomplished. The Company collects Goods & service tax on on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.

f. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

g. Employees Retirement Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Post-Employment Benefit

**Defined Contribution Plans**

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related

**Defined Benefit Plans**



Notes Forming Part of the Financial Statements as at 31-03-2025

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employees benefit for measurement purpose. As per Management review none of the employees qualify for Gratuity

Leave encashment benefits are accounted for on due basis.

**h. Foreign Exchange Transactions**

**(i) Initial Recognition**

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

**(ii) Conversion**

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

**(iii) Exchange difference**

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

**i. Investments**

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.

**j. Taxation**

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.



Notes Forming Part of the Financial Statements as at 31-03-2025

3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

k. **Borrowing Costs**

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. **Segment Reporting**

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in the business of interiors, Civil, Electrical & Instrumentation, Mechanical, Process, Design Engineering, Project Management Consultancy & construction, which in the context of Accounting Standard 17 on Segment Reporting are considered the only one reportable segment.

m. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

n. **Earning Per Share**



*Nagendra Singh*

*Graham Singh*

Notes Forming Part of the Financial Statements as at 31-03-2025

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

o. **Operating Cycle**

Based on the nature of products/activity of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

p. **Use of estimates**

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.





**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

( Amount in Rs Lakhs )

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>4</b>	<b>Reserves &amp; Surplus</b>		
4.1	<u>Securities Premium</u>		
	Opening balance	-	-
	Add : Addition during the year	-	-
	Less : Deduction during the year	-	-
	Closing balance	-	-
4.2	<u>Surplus (Statement of Profit &amp; Loss )</u>		
	Opening balance	(1.16)	(1.06)
	Add : Profit During the Year	-	-
	Less : Loss during the year / Appropriations	(0.22)	(0.10)
	Closing balance	(1.38)	(1.16)
	<b>Total</b>	<b>(1.38)</b>	<b>(1.16)</b>
<b>5</b>	<b>Long Term Borrowings</b> (Secured)/(Unsecured)		
5.1	<b>Term Loan</b>		
	-From Banks - Secured against Land	-	-
	- Loan from Banks and Other FIs - P & M	-	-
	- Finance for Vehicles (Secured against Vehicle Financed)	-	-
5.2	Unsecured - Loans and advances from related parties	0.71	0.68
5.3	Unsecured - Other Loans and advances	-	-
	<b>Total</b>	<b>0.71</b>	<b>0.68</b>
5.4	Term Loan from Bank is secured against Hypothecation of respective assets against which loan is procured, which is payable in Equated Monthly Installment. There was no defaults in repayment of loan & interest. No loans have been guaranteed by directors or others.		
<b>6</b>	<b>Deferred Tax Liability ( Net )</b>		
6.1	<u>Deferred Tax Liability on Account of Depreciation</u>		
	Opening balance	-	-
	During the Year	-	-
	<b>Closing balance (A)</b>	<b>-</b>	<b>-</b>
6.2	<u>Deferred Tax Asset on Account of Depreciation</u>		
	Opening balance	-	-
	During the Year	-	-
	<b>Closing balance (B)</b>	<b>-</b>	<b>-</b>
	<b>Net ( A - B )</b>	<b>-</b>	<b>-</b>



**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

( Amount in Rs Lakhs )

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>7</b>	<b>Other Long term Liabilities</b>		
7.1	Trade Payables	-	-
7.2	Other	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>8</b>	<b>Long Term Provisions</b>		
8.1	Provision for Employee Benefits	-	-
8.2	Others (specify nature)	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Short Term Borrowings</b> <i>(Secured/Unsecured)</i>		
9.1	<u>Loans repayable on demand</u>		
	-From Banks	-	-
	-From other parties	-	-
9.2	Current Maturity of Long Term Debt	-	-
9.3	Loans and advances from related parties	-	-
9.4	Deposits	-	-
9.5	Other loans and advances (specify nature).	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
9.6	No loans have been guaranteed by directors or others. Further, There was no defaults in repayment of loan & interest.		
<b>10</b>	<b>Trade Payables</b>		
10.1	Due to Micro and Small enterprises (refer note no.10.3 & 10.4)	-	-
10.2	Due to Others (refer note no. 10.4)	0.41	0.51
	<b>Total</b>	<b>0.41</b>	<b>0.51</b>
10.3	The company has not received complete information from vendor and service provider regarding their current status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act are not precise.		
<b>11</b>	<b>Other Current Liabilities</b>		
11.1	Current maturities of finance lease	-	-
11.2	Interest accrued but not due on borrowings	-	-
11.3	Interest accrued and due on borrowings	-	-
11.4	Income received in advance	-	-
11.5	Other payables - Expenses	-	-
11.6	Other payables - TDS	-	-
11.7	Other payables - ESI	-	-
11.8	Other payables - PF	-	-
11.9	Other payables - Capital Commitments	-	-
11.10	Other payables - Professional Tax	-	-
11.11	Other payables - Fixed Assets	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>



**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

( Amount in Rs Lakhs )

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024			
<b>12</b>	<b>Short Term Provisions</b>					
12.1	Provision for Employee Benefits	-	-			
12.2	Provision others	-	-			
	<b>Total</b>	-	-			
<b>14</b>	<b>Non Current Investments</b>					
14.1	Investment property					
14.2	Investment in Equity Instruments ( Quoted/Unquoted, Trade and Valued at cost ) <u>In Subsidiary</u> <u>In Subsidiary/JV/Associates/Controlled Companies</u>					
14.3	Investments in partnership firms					
14.4	Other non-current investments -Investments in Gold/Jewellery	-	-			
	<b>Total</b>	-	-			
	Aggregate amount of quoted investments and market value					
	Aggregate amount of Unquoted Investment	-	-			
	Details of partnership firm including capital, Ratio, Profit					
<b>15</b>	<b>Long Term Loans &amp; Advances</b>					
15.1	Capital Advances		-			
15.2	Loans and advances to related parties (Secured/Unsecured considered)	-	-			
15.3	Other loans and advances - Security	-	-			
	<b>Total</b>	-	-			
<b>Note :</b>	Repayable on demand or without specifying any terms or period of repayment					
	<b>S.no.</b>	<b>Type of Borrower</b>	<b>Current Period</b>	<b>Previous Period</b>		
			<b>Amount outstanding in the nature of loan</b>	<b>% of Total loan &amp; Advances in the nature of loan</b>	<b>Amount outstanding in the nature of loan</b>	<b>% of Total loan &amp; Advances in the nature of loan</b>
	1	Promoters	-	-	-	-
	2	Directors	-	-	-	-
	3	KMPs	-	-	-	-
	4	Related Parties	-	-	-	-
		<b>Total</b>				
<b>16</b>	<b>Other non current assets</b>					
16.1	Long Term Trade Receivables (including trade receivables on deferred)			-	-	-
16.2	Security Deposits			-	-	-
16.3	Other (Specify Nature)			-	-	-
	<b>Total</b>			-	-	-



**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

( Amount in Rs Lakhs )

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
<b>17</b>	<b>Current Investments</b>		
	Investment In Equity Instruments	-	-
	Investments in partnership firms	-	-
	Other current investments (specify nature)	-	-
	<b>Total</b>	-	-
	<b>The basis of valuation of individual investments</b>		
	Aggregate amount of quoted investments and market value	-	-
	Aggregate amount of Unquoted Investment	-	-
<b>18</b>	<b>Inventories</b> (Refer Note No. 2 b for method of valuation)		
18.1	Raw Material	-	-
18.2	Work-in-Progress	-	-
18.3	Finished Goods	-	-
18.4	Stock-in-trade (in respect of goods acquired for trading)	-	-
18.5	Stores & Spares	-	-
18.6	Loose tools	-	-
18.7	Others (specify nature)	-	-
	<b>Total</b>	-	-
<b>19</b>	<b>Trade Receivables</b>		
19.1	<u>Secured, Considered good</u>		
	-with related parties	-	-
	-with others	-	-
19.2	<u>Unsecured, considered good</u>		
	-with related parties	-	-
	-with others	-	-
19.3	<u>Doubtful</u>		
	-with related parties	-	-
	-with others	-	-
	<b>Total</b>	-	-
19.4	No Debts due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a		
<b>20</b>	<b>Cash and cash equivalents</b>		
20.1	Balances with Banks		
	- in current account	-	-
20.2	Cheques, drafts on hand	-	-
20.3	Cash on hand	-	-
20.4	Others - Fixed Deposits	-	-
20.5	Others - Imprest	-	-
	Less: Non Current portion shown in non-current assets	-	-
	<b>Total</b>	-	-



**OP OIL AND GAS PRIVATE LIMITED**  
**(Formerly Known as OPEPL HEALTHCARE PRIVATE LIMITED)**

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

( Amount in Rs Lakhs )

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
20.5	<b>Details of Fixed deposit</b> Fixed deposit less than 3 month Fixed deposit more than 3 month but less than 12 months Fixed deposit more than 12 months (Refer note no.)	-	-
21	<b>Short term Loan &amp; Advances</b>		
21.1	<b>Loans &amp; Advances (Unsecured/Secured/Doubtful, Considered Good)</b> -to related parties(Unpaid Share Capital)	0.02	0.02
21.2	<b>Others (specify nature)</b> Advances to employees Advances to Vendors & Others Balance with Revenue Authorities Prepaid Expenses	- - - -	- - - -
	<b>Total</b>	<b>0.02</b>	<b>0.02</b>
22	No Loans and advances due by directors or other officers of the company or any of them either severally or jointly with any other person or amounts due by firms or private companies respectively in which any director is a partner or a director or a member.		
22	<b>Other Current Assets</b>		
22.1	Security Deposit	-	-
22.2	unamortized premium on forward contracts	-	-
22.3	unbilled Revenue	-	-
22.4	GST Cash & Credit Ledger	0.06	0.01
	<b>Total</b>	<b>0.06</b>	<b>0.01</b>



Note 7 & 10 Trade payable ageing schedule									
Outstanding for following periods from due date of payment (2024-25)									
(Amount in Thousands)									
S.No	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total	
7.1	MSME	-	-	-	-	-	-	-	
7.2	Others	0.41	-	-	-	-	-	0.41	
7.3	Disputed dues-MSME	-	-	-	-	-	-	-	
7.4	Disputed dues-Other	-	-	-	-	-	-	-	
	<b>Total</b>	<b>0.41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.41</b>	
Outstanding for following periods from due date of payment (2023-24)									
S.no	Particulars	Not due	Unbilled amount	< 1 year	1-2 years	2-3 years	> 3 years	Total	
7.1	MSME	-	-	-	-	-	-	-	
7.2	Others	0.51	-	-	-	-	-	0.51	
7.3	Disputed dues-MSME	-	-	-	-	-	-	-	
7.4	Disputed dues-Other	-	-	-	-	-	-	-	
	<b>Total</b>	<b>0.51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.51</b>	
19.5 Trade receivable ageing schedule									
Outstanding for following periods from due date of payment (2024-25)									
S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
19.2	Undisputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered good	-	-	-	-	-	-	-	-
	Undisputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered doubtful	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Outstanding for following periods from due date of payment (2023-24)									
S.no	Particulars	Not due	Unbilled amount	< 6 months	6month-1 years	1-2 years	2-3 years	> 3 years	Total
19.2	Undisputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered good	-	-	-	-	-	-	-	-
	Undisputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered doubtful	-	-	-	-	-	-	-	-
	Disputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered good	-	-	-	-	-	-	-	-
	Disputed Trade	-	-	-	-	-	-	-	-
	Receivables – considered doubtful	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



*Nandini Sharma*

*Gaurav Sharma*

**BLOCK CAPITAL SCHEDULE OF PROPERTY, PLANT & EQUIPMENT AS AT 31.03.2025**

**Note No. 13: Property, Plant & Equipments**

S. No.	PARTICULARS	COST			TOTAL	Depreciation			(Profit) / Loss on sale of Assets	Salvage Value	W.D.V. as on 31.3.2025	W.D.V. as on 31.3.2024
		AS ON 1.4.24	ADDITION	SALES		Upto 1.4.24	For the Year	Total				
13.1	<b>Tangible Assets</b>					NIL						
	<b>Total</b>	-	-	-	-	-	-	-	-	-	-	
	<i>(Previous Year)</i>	-	-	-	-	-	-	-	-	-	-	
13.2	<b>Intangible Assets</b>					NIL						
	<b>Total</b>	-	-	-	-	-	-	-	-	-	-	
	<i>(Previous Year)</i>	-	-	-	-	-	-	-	-	-	-	
13.3	<b>Capital Work in Progress (refer note no.)</b>											
	<b>Total</b>	-	-	-	-	-	-	-	-	-	-	
	<i>(Previous Year)</i>	-	-	-	-	-	-	-	-	-	-	
13.4	<b>Intangible assets under development</b>											
	<b>Total</b>	-	-	-	-	-	-	-	-	-	-	
	<i>(Previous Year)</i>	-	-	-	-	-	-	-	-	-	-	

Note no. **CWIP/Intangible assets under development aging schedule**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress					
Projects temporarily suspended					

Capital-work-in progress/Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan

CWIP	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1				
Project 2				



**OP OIL AND GAS PRIVATE LIMITED**  
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Notes Forming Part of the Financial Statements as at 31-03-2025

(Amount in Rs Lakhs)

Note No.	Particulars	Year ended 31 <sup>st</sup> March, 2025	Year ended 31 <sup>st</sup> March, 2024
<b>23</b>	<b>Revenue from Operations</b>		
23.1	Sale of Products	-	-
23.2	Sale of Services	-	-
23.3	Other Operating Revenue	-	-
23.4	Less: Excise duty / Goods & Services Tax Collected	-	-
	<b>Total</b>	-	-
<b>Note :</b>	<b>Sale of Products Comprise of</b>		
	<u>Manufactured Goods</u>		
	i.) Goods	-	-
	Trading	-	-
	ii) Goods	-	-
	<b>Total</b>	-	-
<b>Note :</b>	<b>Sale of Services Comprise of</b>		
	i.) Healthcare Sevices	-	-
	ii.) Work Contract	-	-
	<b>Total</b>	-	-
<b>Note :</b>	<b>Other Operating Revenue comprise of</b>		
	i.) Duty Drawback & Other Incentives	-	-
	ii.) Scrap sale	-	-
	<b>Total</b>	-	-
<b>24</b>	<b>Other Income</b>		
24.1	Interest Income	-	-
24.2	Rent	-	-
	<b>Total</b>	-	-
<b>25</b>	<b>Cost of Materials Consumed</b>		
	Opening Stock	-	-
	Add : Purchases	-	-
	Less : Closing	-	-
	<b>Cost of Materials Consumed</b>	-	-
<b>Note :</b>	<b>Material Consumed Comprises of</b>		
	i.) Others	-	-
	<b>Total</b>	-	-



**OP OIL AND GAS PRIVATE LIMITED**  
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CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

(Amount in Rs Lakhs)

Note No.	Particulars	Year ended 31 <sup>st</sup> March, 2025	Year ended 31 <sup>st</sup> March, 2024
26	Purchases of Stock-in-Trade		
	Traded Goods		
	Total	-	-
27	Changes in inventories of Finished Goods, Work in Progress and Stock in trade		
	<u>Inventories at the end of the year</u>		
	i.) Finished goods	-	-
	ii.) Work in progress	-	-
	Sub Total ( A )	-	-
	<u>Inventories at the beginning of the year</u>		
	i.) Finished goods	-	-
	ii.) Work in progress	-	-
	Sub Total ( B )	-	-
	Net Increase / (Decrease) ( A - B )	-	-
28	Employee Benefit Expenses		
	28.1 Salary & Wages (Including bonus)	-	-
	28.2 Director's Salary	-	-
	28.3 Staff welfare Expenses	-	-
	28.4 Contribution to Various Funds	-	-
	Total	-	-
Note :	Details of Contribution to various Funds		
	i.) Employees State Insurance	-	-
	ii.) Gratuity fund	-	-
	iii.) Provident fund	-	-
	iv.) Workers Policy	-	-
	v.) Labour Cess	-	-
	Total	-	-
29	Finance Costs		
	29.1 Processing Fess	-	-
	29.2 Bank Gurantee charges	-	-
	29.3 Interest Paid on Bank Limits	-	-
	29.4 Interest for Vehicle Finance	-	-
	29.5 Documentation Charges	-	-
	Total	-	-



**OP OIL AND GAS PRIVATE LIMITED**  
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Notes Forming Part of the Financial Statements as at 31-03-2025

(Amount in Rs Lakhs)

Note No.	Particulars	Year ended 31 <sup>st</sup> March, 2025	Year ended 31 <sup>st</sup> March, 2024
30	<b>Depreciation and Amortization Expense</b>		
	Depreciation	-	-
	Amortization	-	-
		-	-
31	<b>Other Expenses</b>		
	Incorporation Expenses	-	-
	Business Promotion	-	-
	Bank Charges	-	-
	Consultant Charges	0.04	-
	Consumables Stores	-	-
	Corporate Social responsibility Expenses	-	-
	Electricity Expenses	-	-
	Fooding & Lodging Expenses	-	-
	Foreign Exchange Fluctuation Expense	-	-
	General Office Expenses	-	-
	Indirect Tax Expense	-	-
	ROC Charges	0.03	0.08
	Insurance Expenses	-	-
	Interest and Penalty on Late Deposit of Tax	-	-
	Job Work Charges	-	-
	Legal Expenses	-	0.02
	Auditors Remuneration	-	-
	- as Audit Fees	0.15	-
	- as Company Law Matter	-	-
- as Auditors Boarding, Lodging & Travelling	-	-	
		-	-
	<b>Total</b>	<b>0.22</b>	<b>0.10</b>
32	<b>Current tax</b>		
	Current tax (MAT)	-	-
	Less : MAT credit entitlement	-	-
	Net Current tax	-	-



# DP OIL AND GAS PRIVATE LIMITED

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

		( Amount in Rs.Lakhs. )	
33	Contingent liabilities and commitments (to the extent not provided for)	As at 31 <sup>st</sup> March, 2025	As at 31 <sup>st</sup> March, 2024
33.1	Contingent liabilities		
	Claims against the company not acknowledged as debt	-	-
	Guarantees	-	-
	Corporate Gurantee to Subsidiary	-	-
	Corporate Gurantee to Others	-	-
	Other money for which the company is contingently liable		
33.2	Commitments		
	Estimated amount of contracts remaining to be executed on capital account and not provided for;	-	-
	Uncalled liability on shares and other investments partly paid	-	-
	Other commitments (specify nature).	-	-
34	Title deeds of Immovable Property not held in name of the Company		
	Relevant line item in the Balance sheet	Description of item of property	Gross carrying value
			Title deeds held in the name of
			Whether title deed holder is a promoter, director or relative# of promoter*/director or
			Property held since which date
			Reason for not being held in the name of the company**
	NIL		
35	As the Company has not revalued any of its Property, Plant and Equipment, hence, the details regarding disclosure as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 does not have any		
36	Relationship with Struck off Companies. The details are as follows:		
	Name of the struck off company	Nature of transactions with struck off company	Balance outstanding as at current period
			Relationship with the struck off company, if any, to be disclosed
			Balance outstanding as at previous period
			Relationship with the struck off company, if any, to be disclosed
	NIL		
38	Details of Benami Property held-Where any proceedings have been initiated or pending against the company for holding any benami property		



# DP OIL AND GAS PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2025

Details of such property, including year of acquisition	Amount	Details of Beneficiaries	If property is in the books, then reference to BS	If property is not in the books, then the fact shall be stated with reasons	If any proceeding against the company then disclose the details	Nature of proceedings, status of same and company's view on same
Not Applicable	NIL					
<b>39 Details where company is Wilful defaulter</b>						
Name of Lender		Date of Declaration as a wilful defaulter		Amount	Nature of Defaults	
Bank		Not Applicable				
Financial Institution						
Other Lender						
<b>40 Security of current assets against borrowings from banks or financial institutions on the basis of</b>						
Quarter	Name of bank	Particulars of Securities Provided	Amount as per books of account	Amount as reported in the quarterly return/ statement	Amount of difference	Reason for material discrepancies
June-2024	NIL					
Sep-2024						
Dec-2024						
Mar-2025						
<b>41 Registration of charges or satisfaction with Registrar of Companies</b>						
Name of Charge	description of the charges or satisfaction	Statutory Date	the location of the Registrar	period (in days or months) by which such charge had to be registered	reason for delay in registration	
NIL						
<b>42 Utilisation of Borrowed funds and share premium-Given or taken both</b>						
The Borrowed funds have been utilised for the purpose the same was borrowed. No Share premium has been paid or taken during the year.						



# OP OIL AND GAS PRIVATE LIMITED

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Notes Forming Part of the Financial Statements as at 31-03-2025

<b>43</b>	<b>Disclosure regarding undisclosed income</b>					
<b>Assessment Year</b>	<b>Section of the Act</b>	<b>Amount disclosed in tax return</b>	<b>Transaction description along with value treated as income</b>	<b>Assessment status</b>	<b>Whether transaction recorded in books of accounts?</b>	<b>FY in which transaction is recorded</b>
Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Not Applicable	Not Applicable	NIL	Not Applicable	Not Applicable	Not Applicable	Not Applicable
In case the company has not recorded / disclosed in the books of accounts – reason for not recording / disclosing.						
<b>44</b>	<b>Disclosure regarding details of crypto currency or virtual currency:</b>					
<b>Crypto Currency or Virtual Currency</b>			<b>Sale</b>	<b>Purchase</b>	<b>profit or loss on transactions</b>	<b>amount of currency held as at the reporting date</b>
			NIL	NIL	NIL	NIL
			NIL	NIL	NIL	NIL
Deposits or advances from any person for the purpose of trading or investing in Crypto Currency / Virtual Currency : NIL						
<b>45</b>	In the opinion of the board of directors the current assets, loan & advances are realisable in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.					
<b>46</b>	The company has not received information from vendor and service provider regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence, disclosures relating to amounts unpaid as at the year end together with interest paid/payable under this Act have not been given.					
<b>47</b>	<b>Related Party Disclosure</b>					
47.1	<u>Details of Related Parties</u>					
<b>Name of Related Party</b>			<b>Nature of relationship</b>			
<u>Entities over which Company, or key management personnel or their relatives, exercise significant influence:</u>						
Oval Projects Engineering private Limited			Holding Company			
<u>Key Managerial Personnel:</u>						
Goutam Debnath			Director			
Nagendra Debnath			Director			
<u>Relative of Key Managerial Personnel:</u>						



**OP OIL AND GAS PRIVATE LIMITED**

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Notes Forming Part of the Financial Statements as at 31-03-2025

**Note** : Related Parties have been identified by the management

47.2	The company has entered into transactions with the following related parties				
	<b>a. Oval Projects Engineering Private Limited</b>		( Amount in Rs. Lakhs )		
	<b>Nature of Transactions</b>	<b>2024-25</b>	<b>2023-24</b>		
	Share Capital	-	-		
	Loan Received	0.03	0.34		
	<b>Nature of Balance</b>	<b>2024-25</b>	<b>2023-24</b>		
	Loan Repayble	0.71	0.68		
	<b>b. Goutam Debnath</b>		( Amount in Rs Lakhs )		
	<b>Nature of Transactions</b>	<b>2024-25</b>	<b>2023-24</b>		
	Share Capital	-	-		
	Loan Received	-	-		
	<b>Nature of Balance</b>	<b>2024-25</b>	<b>2023-24</b>		
	Loan Repayble	-	-		
48	<b>Additional Information</b>				
		( Amount in Rs.Lakhs )			
		<b>For the year ended on</b>			
	<b>Particulars</b>	<b>31<sup>st</sup> March, 2025</b>	<b>31st March, 2024</b>		
48.1	Value of Imports on C.I.F basis	-	-		
	Raw materials				
	Components and spare parts				
	Capital goods				
48.2	Expenditure in Foreign Exchange	-	-		
48.3	Earnings in Foreign Currency	-	-		
	Export of goods calculated on F.O.B. basis				
	Royalty, know-how, professional and				
	Interest and dividend				
	Other income, indicating the nature thereof				
48.4	Dividend Remitted in Foreign Currency				
48.5	Repayment to Sundry Creditor in Foreign currency for Goods supplied	-	-		
49	<b>Details of consumption of items</b>				
		( Amount in Rs. Lakhs )			
	<b>Particulars</b>	<b>% of Total Consumption</b>		<b>For the year ended on</b>	
		<b>2024-25</b>	<b>2023-24</b>	<b>31<sup>st</sup> March, 2025</b>	<b>31st March, 2024</b>
49.1	<b>Raw Materials</b>				
	Imported	0.00%	0.00%	-	-



# OP OIL AND GAS PRIVATE LIMITED

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## Notes Forming Part of the Financial Statements as at 31-03-2025

49.2	Indigenous	0.00%	0.00%	-	-
	<b>Total</b>	0%	0%	-	-
49.3	Imported	0.00%	0.00%	-	-
	Indigenous	0.00%	0.00%	-	-
49.3	<b>Total</b>	0%	0%	-	-
	Spares parts				
49.3	Imported	0.00%	0.00%	-	-
	Indigenous	0.00%	0.00%	-	-
49.3	<b>Total</b>	0%	0%	-	-

50 No employee is in receipt of remuneration exceeding in aggregate of Rs. 1,02,00,000/- if employed throughout the year or Rs. 8,50,000/- per month if employed for a part of the year.

51 Net Profit after tax for the year has been used as the numerator and number of shares has been used as denominator for calculating the basic and diluted earnings per shares

Particulars		As at 31 <sup>st</sup> March, 2025	As at 31 <sup>st</sup> March, 2024
a.	Face Value Per Share ( In Rs. )	10.00	10.00
b.	Net Profit/(Loss) after tax ( In Rs. )	(21,900.00)	(10.40)
c.	Weighted average number of Equity Share	10,000.00	10,000.00
d.	Basic and Diluted Earnings per share	(2.19)	(1.04)

52 The Directors have waived off their right to claim the sitting fees for the Board Meeting attended by

53 There are no indications of impairment on any individual cash generating assets or on cash generating units in the opinion of management and therefore no test of impairment is carried out.

54 Details of loans given, investments made and security provided covered under section 186(4) of the Companies Act, 2013:-

54.1 Loan Given - Year end Balances

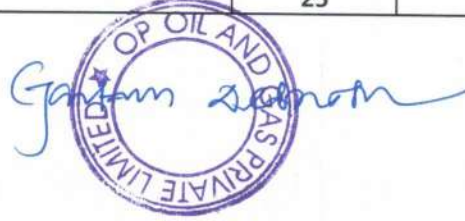
( Amount in Rs.Lakhs )

Name of Party	Purpose	As at 31 <sup>st</sup> March, 2025	As at 31 <sup>st</sup> March, 2024
a.		-	-
<b>Total</b>		-	-

54.2 Loan Given - Amount given in current year

( Amount in Rs.Lakhs )

Name of Party	Purpose	During 2024- 25	During 2023- 24



**OP OIL AND GAS PRIVATE LIMITED**

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Notes Forming Part of the Financial Statements as at 31-03-2025

	a.			-	-
			<b>Total</b>	-	-

55 All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the

56 Balance in the accounts of debtors, creditors and advances are subject to confirmation/reconciliation/adjustment from the respective parties.

57 The loans and advances made by company are unsecured and treated as current assets and not prejudicial to the interest of the company.

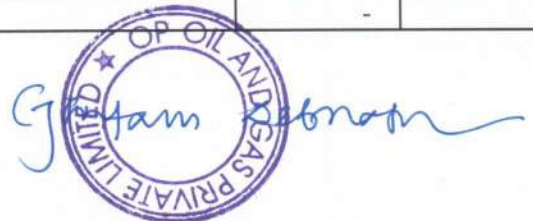
**58 Employee Benefits :**

Pursuant to the requirements of AS 15 (revised 2005) on "Employee Benefits", issued by the Institute of Chartered Accountants of India (the standard), which has become effective from April 1, 2007, The Organisation as per contract of employment the Company is contributing towards the Provident Fund as per the Provisions of the Provident Fund Act, being a Defined Contribution plan, where in the enterprise pays a fixed contribution into a separate fund, and with no obligation to pay any amount in future. Under the Defined benefit plan, the actuarial and investment risk falls upon the employer and a very detailed actuarial calculation is performed to determine the charge. As none of the employee qualify for the Gratuity under The payment of Gratuity Act, 1972. The Management has not appointed any Actuarial

The statutory requirement for disclosure of information in the following tables set forth the status of liabilities of the company on A/c of Gratuity and the related plan assets as recognized in the balance sheet and the statement of profit & loss :-

( Amount in Lakhs )

Particulars		As at 31 <sup>st</sup> March, 2025	As at 31 <sup>st</sup> March, 2024
<b>Actuarial assumptions</b>			
a.	Discount Rate	Not Applicable	Not Applicable
b.	Rate of Increase in compensation levels	Not Applicable	Not Applicable
c.	Rate of return on plan assets	Not Applicable	Not Applicable
<b>i. Changes in Present Value of obligations during the period</b>			
a.	Present Value of Obligation as at the beginning of the period	NIL	NIL
b.	Acquisition adjustment	-	-
c.	Interest Cost	-	-
d.	Past Service Cost	-	-
e.	Current service cost	-	-
f.	Curtailement Cost / (Credit)	-	-
g.	Settlement Cost / (Credit)	-	-
h.	Benefit Paid	-	-



# OP OIL AND GAS PRIVATE LIMITED

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

i.	Actuarial (gain)/ loss on obligations	-	-
j.	Present Value of Obligation as at the end of the period	-	-

( Amount in Rs.Lakhs )

Particulars		As at 31st March, 2025	As at 31st March, 2024
<b>II. Changes in the fair value of plan assets during the period</b>			
a.	Fair Value of Plan Assets at the beginning of the period	-	-
b.	Acquisition Adjustments	-	-
c.	Expected Return on Plan Assets	-	-
d.	Contributions	-	-
e.	Benefits Paid	-	-
f.	Actuarial Gain /( loss) on Plan Assets	-	-
g.	Fair Value of Plan Assets at the end of the period	-	-
<b>III. Fair value of plan assets</b>			
a.	Fair value of plan asset at the beginning of period	-	-
b.	Acquisition adjustment	-	-
c.	Actual return on plan assets	-	-
d.	Contributions	-	-
e.	Benefits Paid	-	-
f.	Fair value of plan assets at the end of period	-	-
g.	Funded Status	-	-
h.	Excess of actual over expected return on plan assets	-	-
<b>IV. Actuarial Gain / Loss recognised for the period</b>			
a.	Actuarial gain/(loss) for the period – Obligation	-	-
b.	Actuarial (gain)/loss for the period - Plan Assets	-	-
c.	Total (gain) / loss for the period	-	-
d.	Actuarial (gain) / loss recognized in the period	-	-
e.	Unrecognized actuarial (gains) / losses at the end of	-	-
<b>V. The amounts to be recognised in balance sheet and the statement of profit &amp; loss</b>			
a.	Present Value of Obligation as at the end of the period	-	-
b.	Fair Value of Plan Assets as at the end of the period	-	-
c.	Funded Status	-	-
d.	Unrecognized Actuarial (gains) / losses	-	-
e.	Un recognised past service cost (non vested benefit)	-	-
f.	Net Liability Recognized in Balance Sheet	-	-

( Amount in Rs. Lakhs)



**OP OIL AND GAS PRIVATE LIMITED**

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Notes Forming Part of the Financial Statements as at 31-03-2025

Particulars		As at 31st March, 2025	As at 31st March, 2024
VI.	<b>Recognition of expenses of the enterprise</b>		
a.	Current service cost	-	-
b.	Past Service Cost	-	-
c.	Interest Cost	-	-
d.	Expected return on plan assets	-	-
e.	Curtailment Cost / (Credit)	-	-
f.	Settlement Cost / (Credit)	-	-
g.	Net actuarial (gain)/ loss recognized in the period	-	-
h.	Expenses Recognized in the statement of Profit & Loss	-	-
VII.	<b>Amount for the current period</b>		
a.	Present Value of Obligations at the end of the period	-	-
b.	Plan Assets	-	-
c.	Surplus (Deficit)	-	-
d.	Experience adjustments on plan liabilities (Loss)/Gain	-	-
e.	Experience adjustments on plan assets (Loss)/Gain	-	-
VIII.	<b>Reconciliation statement of expenses in the statement of profit &amp; loss</b>		
a.	Present value of obligation as at end of period	-	-
b.	Present value of obligation as at the beginning of the	-	-
c.	Benefit Paid :	-	-
	(i) Directly paid by the enterprises	-	-
	(ii) Payment made out of the fund	-	-
d.	Actual return on plan assets	-	-
e.	Expenses recognized in the statement of profit & loss	-	-
IX.	<b>Movement in the liability recognized in the balance sheet</b>		
a.	Opening Net liability	-	-
b.	Expenses as above	-	-
c.	Benefits paid directly by the enterprise	-	-
d.	Contributions paid into the fund	-	-
e.	Closing Net Liability	-	-
Particulars		As at 31st March, 2025	As at 31st March, 2024
X.	<b>Major Categories of plan assets ( as percentage of total plan assets )</b>		
a.	Property, Government securities, Bonds, equity shares, special deposits, Bank balance, Fixed deposits etc..	-	-
b.	Funds managed by Insurer		



# OP OIL AND GAS PRIVATE LIMITED

CIN - U01100TR2020PTC013820

Notes Forming Part of the Financial Statements as at 31-03-2025

59 Previous's Year Figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

60 Due to compliance with the provisions of Schedule II, rounding-off of figures has entailed a variance in the values at second place after decimal of the line item of the Financial with the schedules in the Notes

**61 Corporate Social Responsibility**

As per Section 135 of the companies act,2013, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. And a CSR committee is to be formed by the company as per the act. However, The Company does not qualify under the Act to

a) Gross amount required to be spent by the company during the year is Rs. **NIL**.

b) Amount spent during the year on:

Particulars	Paid in cash	Yet to be paid in cash	Total
Construction / acquisition of any asset	-	-	-
On purposes other than (i) above	-	-	-

The amount of shortfall at the end of the year out of the amount required to be spent by the Company

The total of previous years' shortfall amounts : **NIL**

The reason for above shortfalls by way of a note : **Not Applicable**

The nature of CSR activities undertaken by the Company : **NIL**

62 Pending Litigations on the Company and its effect on its financial position

The Company has following cases pending under litigation

Name of the statute	Nature of Dues	Amount (in Rs.)	Period to which the amount relates	Forum where dispute is pending
NIL				

63 The company has obtained the declaration from Directors stating therein that the amount so advanced to the company has not been given out of the funds borrowed/acquired from others by them.

As per our report of even date

For Kapoor Goyal & Co

Chartered Accountants

Firm Registration No. 01370N



Tarun Kapoor

F. C. A. Partner (M. No. 095949)

Signed at New Delhi on 8/6/25

UDIN No. : 25095944 BMRXUF1253

For and on behalf of the Board of Directors



NAGENDRA DEBNATH

Din No. 06665782



GOUTAM DEBNATH

Din No. 06923261