ARNAV SUNSOLAR URJA TWO LLP
Balance Sheet as at 31st March, 2025

(Amount in Lakhs)

	Particulars	Notes	As at 31 March, 2025	As at 31 March, 2024
I	**EQUITY AND LIABILITIES**			
1	**Partners' Funds**			
(a)	Partners' Capital Account	3		
	(i) Partners' Contribution		0.11	-
			0.11	-
2	**Current liabilities**			
(a)	Other current liabilities	4	0.25	-
			0.25	-
	Total		**0.36**	**-**
II	**ASSETS**			
1	**Current assets**			
(a)	Cash and bank balances	5	0.25	-
(b)	Other current assets	6	0.11	-
			0.36	-
	Total		**0.36**	**-**

For and on behalf of Arnav Sunsolar Urja Two LLP
LLPIN: ABZ- 3632

Place: Mumbai	**Monica Chopra**	**Venkata Ramakumar Susarla**
Date: 9th May, 2025	**Designated Partner**	**Designated Partner**
	DIN: 05341124	**DIN: 08236325**

ARNAV SUNSOLAR URJA TWO LLP

Statement of Profit and Loss for the year ended 31st March, 2025

(Amount in Lakhs)

	Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I	Revenue from operations	-	-
II	Other Income	-	-
III	**Total Income (I+II)**	-	-
IV	**Expenses:**		
(a)	Cost of goods sold	-	-
(b)	Employee benefits expense	-	-
(c)	Finance costs	-	-
(d)	Depreciation and amortization expense	-	-
(e)	Other expenses	-	-
	Total expenses	**-**	**-**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**	-	-
VI	Exceptional items	-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**	-	-
VIII	Extraordinary Items	-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**	-	-
X	**Partners' Remuneration**	-	-
XI	Profit before Tax (IX-X)	-	-
XII	Tax expense:		
(a)	Current tax	-	-
(c)	Deferred tax	-	-
		-	-
XVII	**Profit/(Loss) for the period**	-	-
	The accompanying notes are an integral part of the financial statements		

Note No. 1 - General information:
Arnav Sunsolar Urja Two LLP ("the LLP") having LLPIN: ABZ - 3632 is a limited liability partnership incorporated on 7th December, 2022 under the LLP Act, 2008. The LLP forms part of the JSW Energy group and is a subsidiary of JSW Neo Energy Limited.

Note No. 2.1 - Statement of compliance:
The Financial Statements of the LLP which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss, for the year ended 31st March, 2025, and a summary of the material accounting policies and other explanatory information (together hereinafter referred to as “Financial Statements”) have been prepared in accordance with Indian Accounting Standards.

Note No. 2.2 - Basis of preparation of financial statements:
The Financial Statements are prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. The Financial Statements are presented in Indian Rupees ('INR') in lakhs, which is functional currency of the LLP, and rounded off to two decimal places.

Current and non-current classification
The LLP presents assets and liabilities in the balance sheet based on current / non-current classification.
An asset is classified as current when it satisfies any of the following criteria:
• it is expected to be realised in, or is intended for sale or consumption in the normal operating cycle;
• it is held primarily for the purpose of being traded;
• it is expected to be realised within 12 months after the reporting date; or
• it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:
• it is expected to be settled in the LLP’s normal operating cycle;
• it is held primarily for the purpose of being traded;
• it is due to be settled within 12 months after the reporting date; or the LLP does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.
The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.
Deferred tax assets and liabilities are classified as non-current only.

ARNAV SUNSOLAR URJA TWO LLP
Notes forming part of the financial statements for the year ended 31st March, 2025

Note - 3 Partners Contribution Account

(Amount in Lakhs)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2024	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025
1	Yuvraj Raghunath Gome	0.05	50.00%	0.05	-	-	-	0.05		-
2	Sagar Chhagan Dhavale	0.05	50.00%	0.05	-	-	-	0.05		-
3	JSW Neo Energy Ltd.	0.11	99.00%	-	0.11		-	-	99.00%	0.11
4	JSW Renew Energy Thirteen Ltd.	0.00	1.00%	-	0.00		-	-	1.00%	0.00
				0.10	**0.11**	**-**	**-**	**0.10**	**100.00%**	**0.11**

ARNAV SUNSOLAR URJA TWO LLP

Notes forming part of the financial statements for the year ended 31st March, 2025

(Amount in Lakhs)

4	**Other current liabilities**	**As at 31st March 2025**	**As at 31 March, 2024**
(a)	Other payables	0.25	-
	Total Other current liabilities	**0.25**	**-**

ARNAV SUNSOLAR URJA TWO LLP
Notes forming part of the financial statements for the year ended 31st March, 2025

(Amount in Lakhs)

5	**Cash and Bank Balances**	**As at 31st March 2025**	**As at 31 March, 2024**
A	**Cash and cash equivalents**		
(a)	In current accounts	0.25	-
	Total	0.25	-
6	**Other current assets**	**As at 31st March 2025**	**As at 31 March, 2024**
(a)	Other receivable	0.11	-
	Total	**0.11**	**-**