

ENERGEVO LIGHTS 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			
	(i) Partners' Contribution	3	1.10	-
			1.10	-
2	Current liabilities			
(a)	Other current liabilities	4	1.00	-
			1.00	-
	Total		2.10	-
II	ASSETS			
1	Current assets			
(a)	Cash and bank balances	5	1.00	-
(b)	Other current assets	6	1.10	-
			2.10	-
	Total		2.10	-

For and on behalf of Energevo Lights LLP
LLPIN: ABA- 8271

Place: Mumbai
Date: 9th May, 2025

Monica Chopra
Designated Partner
DIN: 05341124

Kamal Bhanawat
Designated Partner
DIN: 09685771

ENERGEVO LIGHTS LLP

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

(Amount in Lakhs)

	Particulars	For the year ended 31 March, 2025	For the year ended 31 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 charge	-	-
		-	-
XVII	Profit/(Loss) for the year	-	-
	The accompanying notes are an integral part of the financial statements		

Energevo Lights LLP

Notes to the financial statements for the year ended 31st March, 2025

Note No. 1 - General information:

Energevo Lights LLP ("the LLP") having LLPIN: ABA - 8271 is a limited liability partnership incorporated on 24th February, 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.

ENERGEVO LIGHTS 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	0.50	50.00%	0.50	-	-	-	0.50		-
2	Sagar Chhagan Dhavale	0.50	50.00%	0.50	-	-	-	0.50		-
3	JSW Neo Energy Ltd.	1.09	99.00%	-	1.09		-	-	99.00%	1.09
4	JSW Renew Energy Six Ltd.	0.01	1.00%	-	0.01		-	-	1.00%	0.01
				1.00	1.10	-	-	1.00	100.00%	1.10

ENERGEVO LIGHTS LLP

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

(Amount in Lakhs)

4	Other current liabilities	As at	As at
		31st March 2025	31 March. 2024
(a)	Other payables	1.00	-
	Total Other current liabilities	1.00	-

ENERGEVO LIGHTS 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	As at
		31st March 2025	31 March. 2024
A	<u>Cash and cash equivalents</u>		
	(a) In current accounts	1.00	-
	Total	1.00	-
6	Other current assets	As at	As at
		31st March 2025	31 March. 2024
	(a) Other receivable	1.10	-
	Total	1.10	-