

प्रधान महालेखाकार (लेखापरीक्षा)
झारखण्ड का कार्यालय, राँची - 834002
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
JHARKHAND, RANCHI - 834002



दिनांक/Date: 25.04.2025

संख्या: प्र.म.ले.(ले.प.)/ए.एम.जी.-I/पी.ई.एल./लेखा/A-246/13

सेवा में,
प्रबंध निदेशक
पतरातू एनर्जी लिमिटेड
अभियंत्रण भवन, एच. ई. सी. धुर्वा,
राँची - 834004

विषय: 31 मार्च 2024 को समाप्त वर्ष के लिए पतरातू एनर्जी लिमिटेड के वित्तीय विवरणी (Financial Statements) पर कंपनी अधिनियम 2013 की धारा 143(6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

महोदय,

इस पत्र के साथ 31 मार्च 2024 को समाप्त वर्ष के लिए पतरातू एनर्जी लिमिटेड के वित्तीय विवरणी (Financial Statements) पर कंपनी अधिनियम 2013 की धारा 143(6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणी संलग्न है। इस पत्र की पावती की अभिस्वीकृति वांछित है। प्रमाणपत्र को कंपनी की वार्षिक आम बैठक में रखा जा सकता है और एजीएम के कार्यवृत्त की एक प्रति इस कार्यालय को भेजी जा सकती है। वर्ष 2023-24 के लिए कंपनी की मुद्रित वार्षिक रिपोर्ट भी इस कार्यालय को भेजी जा सकती है।

संलग्नक: यथोपरि।

25/4/2025

(इन्दु अग्रवाल)

प्रधान महालेखाकार (लेखापरीक्षा)

**COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
UNDER SECTION 143(6)(b) OF THE COMPANIES ACT, 2013, ON THE
FINANCIAL STATEMENTS OF PATRATU ENERGY LIMITED FOR THE
YEAR ENDED 31 MARCH 2024**

The preparation of financial statements of Patratu Energy Limited (PEL) for the year ended 31 March 2024, in accordance with the financial reporting framework prescribed under the Companies Act, 2013, is the responsibility of the Management of the Company. The statutory auditor/auditors, appointed by the Comptroller and Auditor General of India under Section 139 (5) of the Act, is responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under Section 143(10) of the Act. This is stated to have been done by them vide their Audit Report dated 19th November 2024.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the financial statements of **Patratu Energy Limited** for the year ended 31 March 2024 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors and company personnel and a selective examination of some of the accounting records.

Based on my supplementary audit, I would like to highlight the following significant matters under Section 143(6)(b) of the Act which have come to my attention and which in my view are necessary for enabling a better understanding of the financial statements and the related audit report.

A. Comments on Financial Position

1. Balance Sheet as on 31.03.2024: Cash and Cash equivalents: Note 5- ₹ 31.25 lakh

The above does not include a sum of ₹ 108.26 lakh being fixed deposit with bank with maturity date of April 2024. As per schedule III, Division II of Companies Act, 2013, only Fixed Deposit (FD) in a bank **with more than 12 months maturity shall be disclosed under 'Other financial assets in Non-Current Assets'**. Accordingly, FD

with maturity date within 12 months of the end of the Financial Year, is a current asset and has to be shown under 'Cash & Cash equivalents'. Non-inclusion of fixed deposit in 'Cash and Cash equivalents' has resulted in understatement of 'Cash and Cash equivalents' and overstatement of 'Other Non-Current Assets/Financial Assets' by ₹ 108.26 lakh.

**For and on behalf of the
Comptroller & Auditor General of India**

Place: Ranchi

Date: - 04-2025

इन्दु अग्रवाल

(Indu Agrawal)

**Principal Accountant General (Audit)
Jharkhand, Ranchi**

PATRATU ENERGY LIMITED

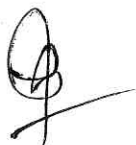
(CIN No.: U40106JH2012SGC000765)

Engineering Building, HEC, Dhurwa, Ranchi-4

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Management reply on Comment/Observation made by the CAG on Financial Statement for F.Y 2023-24

CAG Comment	Management Reply
1. Balance Sheet: Cash and Cash equivalents: Note 5- 31.25 Lakhs Above does not include a sum of Rs. 108.26 lakh related to fixed deposit with bank. As per schedule III of Companies Act, 2013 stipulates that the whole assets are divided into two categories i.e. current asset and non-current asset. Fixed Deposit (FD) in a bank is a current asset and it will be shown under cash & cash equivalent. Bank deposits with more than twelve months' maturity shall be disclosed separately. However, the Company has presented the Fixed Deposits under other non-current Assets/Financial Assets. Thus, non-inclusion of fixed deposit in the Cash and Cash equivalent has resulted in understatement of Cash and Cash equivalent and over statement of other non-current Assets/Financial Assets by the same amount.	The sum of Rs. 108.26 lakh relates to Fixed Deposit which has maturity period of 14 months and has automatic renewal features. Though it was to mature on 08.4.2024, was automatically renewed with further period of 14 months. As it has renewed before approval of accounts by BoD, it has been disclosed separately under the head "<i>non-current financial asset</i>" in line with IND AS -10 "Event after the reporting Period" read with Schedule III of Companies Act, 2013.




4/07/25
Director
Patratu Energy Limited

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PATRATU ENERGY LIMITED

(CIN No.: U40106JH2012SGC000765)

Engineering Building, HEC, Dhurwa, Ranchi-4

Management reply on Comment/Observation made by the Statutory Auditor on Financial Statement for F.Y 2023-24

Observation Of Statutory Auditor	Management Reply
1. Material uncertainty related to Going Concern With reference to Note NO.9, which indicates that the company has accumulated losses exceeding the Share capital and reserves and its net worth has been fully eroded. Further as per note no 24, the Board of Directors has passed a resolution in its 5th AGM for closure of the Company. These Conditions indicates the existence of material uncertainty that may cast significant doubt about the company's ability to continue as a going concern. However the Financial Statements of the Company have been prepared on a going concern basis which is not appropriate as it violates the Generally accepted Accounting Principle(GAAP) states if the business entity were to liquidate in near future, it would have to restate its assets and liabilities in accordance with the actual amount that could be realized or payable as the case may be so as to reflect the true financial position of the Company	Though resolution for closure of the company was passed in the AGM however, consent from Government of Jharkhand for Closure of the Company was awaited. Further, ascertainment of realisable value of Assets and liabilities may be ascertained by Liquidator. Hence, till the liquidator appointed, value of assets and liabilities is being taken the value on historical cost/book value.
2. The Department of Energy, Govt. of Jharkhand issued a LOI dated 25. March 2010 to M/S PFC consulting limited at a price of Rs 21Cr for consultant services in selection of developer for setting up Thermal power plant at Patratu linked with Banhardih coal Block. Meanwhile the BoD decided on 05 September 2017 to close the company and accordingly, the Company sent on 01 Jan 2018 a letter to M/S PFCCL for financial closure of the contract against which PFCCL demanded on 21 march 2018 to release the outstanding dues of Rs	Out of the last verified bill of Rs 5,05,62,000.00 of M/s PFCCL, an amount of Rs 3,00,00,000/- has been paid to M/s PFCCL and Rs 2,05,62,000.00 is kept back for the reason as submitted by GM(Project) that: (1) Banhardi Coal Block was cancelled on 24.09.2014 by the order of Hon'ble Supreme Court of India.

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10/12/25

5.60 crore for short closure of the contract. Finally, PFCCL agreed on 25 march 2019 to short close the contract at Rs 5.03 crore against their dues. The company has booked a liability of Rs 2.56 crore only against outstanding dues of Rs 5.03 crores of PFCCL in its books of accounts. This has resulted in understatement of prior period expenses, loss and other current liabilities each by Rs. 2.47 crore.

(2) Although RFP document was issued on 19.09.2014 but the document was not complete as the GR was not prepared & data related to coal was not available in the RFP document.

Since the selection process could not have proceeded further for want to essential data related to coal, process of issuance of RFP cannot be said to be completed and any payment without complete process cannot be admitted.

(3) Payment is admissible against completed work only. As per agreement, 25% (Rs. 4,13,62,000.00) has been paid as advance. So how this advance cost is to be adjusted is also not clear.

These issues need to be resolved for short closure of the contract. It is to intimate that due to above reason bill for RFP has not been verified & matter is to be resolved through discussion etc.

Representatives of PFCCL came in the office chamber of MD, JUUNL to discuss the issue on 09.06.2025. It has been agreed to hold another meeting for discussion on the same within next two (02) months.

Since issue is still pending, liability of Rs 2,05,62,000.00 is still showing in the accounts as liability towards M/S PFCCL.



3.	During the FY 2012 – 13, a loan amount of Rs. 19.84 crore was received from Department of energy, Government of Jharkhand for development of Banhardih Cola Block which was associated with M/s Patratu Energy Limited (PEL). During FY 2017 – 18, the Banhardih Coal Block has been transferred to M/s Patratu Vidyut Utpadan Nigam Limited by Ministry of Coal, Government of India and accordingly a deed of adherence was signed between M/s Jharkhand Urja Utpadan Nigam Limited (JUUNL) and M/s Patratu Vidyut Utpadan Nigam Limited. The transfer consideration of the same has been received in bank account of M/s JUUNL (holding company of M/s Patratu Energy Limited). Thus the CWIP recognized against development of Banhardih Coal Block appearing in books of accounts of M/s PEL has been transferred to M/s JUUNL. Thus such loan amount, including the balance of Rs. 43.74 lakh, remaining in PL treasury account has been transferred to M/s JUUNL during the FY 2020 – 21. Also the same point has been mentioned in Note No. 5(i) as during FY 2014 – 15 instead of FY 2012 – 13 reportedly due to a typographical error.	Noted.
4	Company, has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but same has not been maintained in the transaction recorded in the software. This dilutes internal control over accounting transactions entered into the accounting software used. Further this is a violation of rule 3 of Companies(Account) rules, 2014 which deals with “Manner of books of account to be kept in electronic mode”.	Company is a stage of closure and having very few transactions during the period. However, company is using Tally software with edit log features which has been enabled.



Jhyant
on 08/07/25
Patraru Energy Limited

INDEPENDENT AUDITOR'S REPORT

To,

The Members of **PATRATU ENERGY LIMITED**

Report on the Audit of Standalone Financial Statements

Adverse Opinion

We have audited the accompanying standalone financial statements of **PATRATU ENERGY LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, Statement of Changes in Equity and the 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 (hereinafter referred to as "financial statements").

In our opinion and to the best of information and according to the explanations given to us, because of the significance of the matter discussed in the *Basis of Adverse Opinion* section of our report, the aforesaid standalone Ind AS financial statements do not give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, of its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Adverse Opinion

1) *Material Uncertainty related to going concern:*

With reference to Note no. 9, which indicates that the Company has accumulated losses exceeding the Share Capital and Reserves and its Net Worth has been fully eroded.



Further, as per Note no. 24, the Board of Directors has passed a resolution in its 5th Annual General Meeting for closure of the Company.

These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. However, the Financial Statements of the company have been prepared on a going concern basis which is not appropriate as it violates the Generally Accepted Accounting Principles (GAAP). The going concern assumption of Generally Accepted Accounting principles (GAAP) states if the business entity were to liquidate in near future, it would have to restate its assets and liabilities in accordance with the actual amount that could be realized or payable as the case may be so as to reflect the true financial position of the company.

- 2) *Department of Energy, Government of Jharkhand issued a LoI dated 25 March 2010 to M/s PFC Consulting Ltd. (PFCCL) at a price of Rs. 21 crore for consultancy services in selection of developer for setting up a Thermal Power Plant at Patratu linked with Banhardi coal block.*

Meanwhile, the BoD decided on 05 September 2017 to close the Company and accordingly, the Company sent on 01 January 2018 a letter to PFCCL for financial closure of the contract against which PFCCL demanded on 21 March 2018 to release the outstanding dues of Rs.5.60 crore for short closure of the contract. Finally, PFCCL agreed on 25 March 2019 to short close the contract at Rs. 5.03 crore against their dues. The company has booked a liability of Rs. 2.56 crore only against outstanding dues of Rs. 5.03 crore of PFCCL in its books of accounts. This has resulted in understatement of prior period expenses, loss and other current liabilities each by Rs. 2.47 crore.

- 3) *During F.Y. 2012-13 a loan amount of Rs. 19.84 crore was received from Department of Energy, Government of Jharkhand for development of Banhardih Coal Block which was associated with M/s Patratu Energy Limited (PEL). During F.Y. 2017-18, the Banhardih Coal Block has been transferred to M/s Patratu Vidyut Utpadan Nigam Limited by Ministry of Coal, Government of India and accordingly a deed of adherence was signed between M/s Jharkhand Urja Utpadan Nigam Limited (JUUNL) and M/s Patratu Vidyut Utpadan Nigam Limited. The transfer consideration*



of the same has been received in bank account of M/s JUUNL (Holding Company of M/s Patratu Energy Limited). Thus the CWIP recognized against development of Barhardih Coal Block appearing in book of accounts of M/s PEL has been transfer to M/s JUUNL. Thus such loan amount, including the balance of Rs. 43.74 lakh, remaining in PL treasury account has been transferred to M/s JUUNL during the F.Y. 2020-21. Also the same point has been mentioned in Note No. 5(i) as during F.Y. 2014-15 instead of F.Y. 2012-13 reportedly due to a typographical error.

We conducted our audit of the Standalone Ind AS financial statements 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 Standalone 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics and the requirements under the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Adverse audit opinion on the standalone Ind AS financial statements.

Key Audit Matters

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. As per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Management's Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles



generally accepted in India, including the Accounting Standards specified under section 133 of the Act, as applicable.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these financial statements based on conducting our audit in accordance with the Standards on Auditing under Section 143(10) of the Act.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder and the order under section 143(11) of the Act.

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

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone



financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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 standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 I conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements



represent the underlying transactions and events in a manner that achieves fair presentation.

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. 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's 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", a statement 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 purpose of our audit;
 - (b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - (c) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and the Statement of Changes in equity dealt with by this Report are in agreement with the books of account;



- (d) in our opinion, the aforesaid Standalone Ind AS financial statements comply with the applicable Accounting Standards specified under Section 133 of the relevant rules of the Companies (Accounts) Rules, 2014;
- (e) Being a Government Company, pursuant to the Notification No. GSR 463(E) dated 5th June 2015 issued by Ministry of Corporate Affairs, Government of India, provisions of sub-section (2) of Section 164 of the Companies Act, 2013, are not applicable to the Company.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure - B". Our report expresses an adverse opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amended, we report that Section 197 is not applicable on Government Company. Hence reporting as per Section 197(16) is not required.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of 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 has disclosed the impact of pending litigations on its financial position in its financial statements, as per the information made available to us;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses, as per the information and documents made available to us.
 - iii. The Company does not have any amount required to be transferred to the Investor Education and Protection Fund.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities



("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") 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, 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, whether, 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 such audit procedures that were 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. According to the information given to us, no dividend has been paid by the company during the year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the same has not been maintained for transactions recorded in the software.

For **R. K. GARODIA & CO.**
Chartered Accountants
202, Sai Apartment, Kutchery Road, Ranchi
(Firm's Registration No.: 002004C)

(**CA. R. K. GARODIA**)
Partner
(Membership No.: 070704)
UDIN : 24070704BKFXQV2940

Place : **RANCHI**
Date : **19.11.2024**



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 of even date to the Members of
PATRATU ENERGY LIMITED (“the company”)

- i. (a) (A) According to the information and explanation given to us, the Company does not have any property, plant and equipment the details of which are required to be maintained as on the balance sheet date.

(a) (B) According to the information and explanation given to us, the Company does not have any intangible asset as on the balance sheet date.

(b) According to the information and explanations given to us, the Company does not have any property, plant and equipment. Accordingly, the requirement to report on clause (i)(b), (i)(c) and i(d) of Paragraph 3 of the Order are not applicable for the year.

(e) According to the information and explanation given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. According to the information and explanations given to us, the company has no inventory during the year. Accordingly, the requirement to report on clause (ii) of Paragraph 3 of the Order are not applicable for the year.
- iii. According to the information and explanations given to us, during the year the company has not 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. Accordingly, the requirement to report on clause (iii) of Paragraph 3 of the Order are not applicable for the year.
- iv. In our opinion and according to the information and explanations given to us, the Company has not given any loan, made investment or given guarantees for loans taken by others to which the provisions of Section 185 of the Act apply. Hence the provisions of clause (iv) of Paragraph 3 of the Order are not applicable for the year.



- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public during the period covered under this Audit. Accordingly, the provisions of clause (v) of paragraph 3 of the Order are not applicable to the Company.
- vi. Based on the information provided by the management, the maintenance of cost records has not been prescribed by the Central Government under section 148(1) of the Companies Act, 2013. Accordingly, the provisions of clause (vi) of paragraph 3 of the Order are not applicable to the Company.
- vii. (a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and other statutory dues applicable to it.
- (b) According to the information and explanations given to us, there are no dues in respect of statutory dues referred to in clause (a) of this clause and other material statutory dues which have not been deposited on account of any dispute.
- viii. According to the information and explanations given to us, we have not come across any information about whether the Company has surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix. In our opinion and according to the information and explanations given to us, the Company does not have any loan or borrowings from any bank or financial institution. Accordingly, the provisions of clause (ix) of paragraph 3 of the Order are not applicable to the Company. However the company has defaulted its dues to be paid to the Government of Jharkhand.
- x. (a) According to the information and explanation given to us, the Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Hence, the requirement to report on clause (x) (a) of Paragraph 3 of the Order is not applicable to the Company.



- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares/fully or partially or optionally convertible debentures during the year under audit. Hence, the requirement to report on clause (x) (b) of Paragraph 3 of the Order is not applicable to the Company.
- xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) 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.
- (c) As represented to us by the management, there are no whistleblower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause (xii) (a), (b), (c) of Paragraph 3 of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company has not entered into any such transaction with the related parties which are covered under section 188 of the Companies Act, 2013. Section 177 is not applicable to the Company.
- xiv. In our opinion and according to the information and explanations given to us, the Company does not have any internal audit system.
- xv. In our opinion and according to the information and explanations given to us, the company has not undertaken any non-cash transactions with the directors or persons connected with the directors, as envisaged in Section 192(1) of the Companies Act,



2013. Hence the provisions of clause (xv) of paragraph 3 of the Order are not applicable.

- xvi. (a) In our opinion and according to the information and explanations given, the company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause (xvi)(a) of Paragraph 3 of the Order is not applicable.
- (b) In our opinion and according to the information and explanations given, the company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause (xvi)(b) of Paragraph 3 of the Order is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause (xvi)(c) of paragraph 3 of the Order is not applicable.
- (d) 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 (xvi) (d) of Paragraph 3 of the Order is not applicable.
- xvii. In our opinion and based on information, the Company has not incurred any cash losses in the current financial year and the immediately preceding financial year;
- xviii. According to the information given to us, there has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause (xviii) of paragraph 3 of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization 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, we are in opinion of Material Uncertainty related to Going concern, with reference to Note no. 9 and Note no. 24 of Notes on Account forming part of the Annual Financial Statements. With reference to Note no. 9, which indicates that the Company has accumulated losses



exceeding the Share Capital and Reserves and its Net Worth has been fully eroded, we are of the opinion that material uncertainty exists as regards the company's capability 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 sheet date. Further, as per Note no. 24, the Board of Directors has passed a resolution approved in its 5th Annual General Meeting for closure of the Company which substantiates our conclusion. We also 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 or will not get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses (xx) (a) and (xx) (b) of paragraph 3 of the Order are not applicable.

xxi. Since the above report is in relation to a standalone financial statement, reporting under clause (xxi) of paragraph 3 of the Order is not applicable.

For **R. K. GARODIA & CO.**
Chartered Accountants
202, Sai Apartment, Kutchery Road, Ranchi
(Firm's Registration No.: 002004C)



(CA. R. K. GARODIA)
Partner
(Membership No.: 070704)
UDIN : 24070704BKFXQV2940

Place : **RANCHI**
Date : **19.11.2024**



Annexure – ‘B’ to the Independent Auditor's Report

Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date to the Members of **PATRATU ENERGY LIMITED** (“the company”)

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

We have audited the internal financial controls over financial reporting of **PATRATU ENERGY LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal



financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting with reference to these standalone financial statements.

Meaning of Internal Financial Controls Over Financial Reporting with reference to these Standalone Financial Statements

A company's internal financial control over financial reporting with reference to these Standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these Standalone Financial Statements includes those policies and procedures that:

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Standalone Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial



controls over financial reporting with reference to these Standalone Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Adverse Opinion

According to the information and explanation given to us and based on our audit, the following material weaknesses have been identified in the operating effectiveness of the Company's internal financial controls over financial reporting as on 31st March, 2024.

a) With reference to Note no. 9, which indicates that the company has accumulated losses exceeding the share capital and reserves and its Net Worth has been fully eroded.

Further, per Note 24 the Board of Directors has passed a resolution in its 5th Annual General Meeting for closure of the Company.

These conditions indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as going concern. However, the financial statements of the company have been prepared on a going concern basis which is not appropriate as it violates the Generally Accepted Accounting Principles (GAAP). The going concern assumption of Generally Accepted Accounting Principles (GAAP) states if the business entity were to liquidate in the near future, it would have to restate its assets and liabilities in accordance with the actual amount that could be realized or payable as the case may be so as to reflect the true financial position of the company.

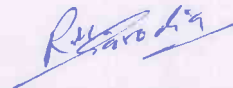
b) The company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the same has not been maintained for transactions recorded in the software. This dilutes the internal control over accounting transactions entered into the accounting software used. Further this is a violation of Rule 3 of Companies (Accounts) Rules, 2014 which deals with 'Manner of books of account to be kept in electronic mode'.

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, except for matters stated above, maintained adequate internal financial controls over financial reporting as of 31st March, 2024 based on



the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India and except for the possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the Company's internal financial controls over financial reporting were operating effectively as at March 31, 2024. We have considered the material weaknesses identified and reported above in determining the nature, timing and extent of audit test applied in our audit of the March 31st, 2024 financial statement of the Company and these material weaknesses does not affect our opinion on the standalone Ind AS financial statements of the Company.

For **R. K. GARODIA & CO.**
Chartered Accountants
202, Sai Apartment, Kutchery Road, Ranchi
(Firm's Registration No.: 002004C)



(**CA. R. K. GARODIA**)
Partner
(Membership No.: 070704)
UDIN : 24070704BKFXQV2940

Place : **RANCHI**
Date : **19.11.2024**



COMPLIANCE CERTIFICATE

We have conducted the audit of accounts of **PATRATU ENERGY LIMITED** for the year ended March 31, 2024 accordance with the directions / sub-directions issued by the C & AG of India under Section 143(5) of the Companies Act, 2013 and certify that we have complied with all the directions / sub-directions issued to us.

For **R. K. GARODIA & CO.**

Chartered Accountants
202, Sai Apartment, Kutchery Road, Ranchi
(Firm's Registration No.: 002004C)

R. K. Garodia

(**CA. R. K. GARODIA**)

Partner

(Membership No.: 070704)

UDIN : 24070704BKFXQV2940

Place : **RANCHI**
Date : **19.11.2024**



**AUDITORS' SUPPLEMENTARY REPORT U/S 143(5) OF THE COMPANIES ACT,
2013 FOR THE AUDIT OF ACCOUNTS OF JHARKHAND URJA UTPADAN NIGAM
LIMITED FOR THE FINANCIAL YEAR 2023-24**

ANNEXURE- I

Directions under Section 143(5) of the Companies Act, 2013

Sl. No.	Particulars	Remarks
1.	Whether the company has system in place to process all accounting transactions through IT system? If yes, the implications of processing of accounting transactions outside IT system on integrity of the accounts along with the financial implication, if any may be stated.	The company is maintaining its accounts in Manual mode along with Tally Software. The company has Manual Cash Book and Bank Book, the entries of which are entered in Tally Software later on. Also as required by the Companies (Accounts) Rules, 2014, the audit trail (edit log) feature has not been enabled in the accounting software used. Since the Company has not commenced its operations, there are not much transactions. Further, the Board of the Company has resolved for closure of the Company. Hence, there is no financial implications of processing of accounting transactions outside IT system on the integrity of the accounts.
2.	Whether there is any restructuring of an existing loans or cases of wavier/write off of debts/loan/ interest etc. made by lender to the	As reported by the management of the company and based on our test check there is no case of waiver / write off of debts/loans/interest.

	Company due to the company's inability to repay the loan? If yes, the financial impact may be stated. Whether such cases are properly accounted for? (In case, lender is a Government company, then this direction is also applicable for statutory auditor of lender company).	
3.	Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its term and conditions? List the cases of deviation.	As informed to us, there were no funds received/receivable from Central/State agencies for any specific scheme.

Place : RANCHI
Date : 19.11.2024



For R. K. GARODIA & CO.

Chartered Accountants

202, Sai Apartment, Kutchery Road, Ranchi

(Firm's Registration No.: 002004C)

(CA. R. K. GARODIA)

Partner

(Membership No.: 070704)

UDIN : 24070704BKFXQV2940

**AUDITORS' SUPPLEMENTARY REPORT U/S 143(5) OF THE COMPANIES ACT, 2013
FOR THE AUDIT OF ACCOUNTS OF JHARKHAND URJA UTPADAN NIGAM
LIMITED FOR THE FINANCIAL YEAR 2023-24**

ANNEXURE- II

Sub- directions under Section 143(5) of The Companies Act, 2013

Sl. No.	Particulars	Remarks
1.	Whether system for monitoring the execution of works vis-à-vis the milestones stipulated in the agreement is in existence and impact of cost escalation. In any, revenue/ losses from contracts, etc., have been properly accounted for in the books.	Since the Company has not commenced its operations. Further, the Board of the Company has resolved for closure of the Company. Hence, question of system for monitoring the execution of work vis-a-vis the milestone does not arise.
2.	Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for /utilized? List the cases of deviation.	As informed to us, there were no funds received/receivable for any specific schemes from Central/State agencies.
3.	Whether the bank guarantees have been revalidated in time?	The company has not taken any Bank guarantee during the period under audit. Hence, question of revalidation of bank guarantee does not arise.
4.	Comment on the confirmation of balances of trade receivable, trade payable, term deposits bank account and case obtained.	The Company did not provide the confirmation for Other Financial Liabilities or Trade payables and Trade Receivable. However, Copy of bank statements were made available for verifying balances of Fixed Deposits and Bank accounts.

5.	The list of pending legal cases at the beginning of the year and at the end of the year along with details of year, name of court of law, amount involve latest position in brief as on date.	As reported by the management of the company and based on our test check, the company has no pending legal cases at the beginning of the year and at the end of year.
6.	The list of pending statutory dues as on date.	As reported by the management of the company and based on our test check, there is no statutory dues pending as on date.

Place : RANCHI
Date : 19.11.2024



For R. K. GARODIA & CO.
Chartered Accountants
202, Sai Apartment, Kutchery Road, Ranchi
(Firm's Registration No.: 002004C)

R. K. Garodia
(CA. R. K. GARODIA)
Partner
(Membership No.: 070704)
UDIN : 24070704BKFXQV2940

**EXTRACT OF THIRTIETH (30TH) MEETING OF THE BOARD OF DIRECTORS
OF PATRATU ENERGY LIMITED HELD ON FRIDAY 30TH DAY OF AUGUST,
2024 AT 01:30 P.M. AT THE REGISTERED OFFICE OF THE COMPANY**

ITEM NO. 30-03

**APPROVAL OF DRAFT FINANCIAL ANNUAL STATEMENT OF THE
COMPANY FOR THE F.Y. ENDING ON 31.03.2024.**

Pursuant to provision of Section 134 (1) of the Companies Act, 2013 the financial statement, shall be approved by the Board of Directors before they are signed on behalf of the Board by the chairperson of the company where he is authorised by the Board or by two directors out of which one shall be managing director, if any.

The Board is requested to confirm and approve the draft annual account of the Company, the books of accounts are annexed herewith as (Annexure- I to the Agenda note). Further Board may consider passing the following resolution.

“RESOLVED THAT Standalone Financial Statement of the company for the F.Y. 2023-24, together with notes and Annexure be and hereby approved, to be submitted for audit certification by the Statutory Auditor M/s R. K. Garodia & CO. (Chartered Accountants), as appointed by the office of CAG, GoI and thereafter to place the accounts before the Principal Accountant General, Jharkhand office for supplementary Audit, as required under the provision of the Companies Act, 2013.”

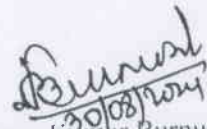
“FURTHER RESOLVED THAT upon completion of the audit by the Statutory Auditor and the Principal Auditor General, Jharkhand on behalf of C&AG, Financial Statement shall along with statutory auditor's report and supplementary audit report be placed before the Board along with the draft Board report.”

DECISION: - After deliberation, the Board of Directors unanimously approved the proposal/Agenda and passed the above resolutions.

Certified to be True Copy

Date- 19 NOV 2024
Place Ranchi.

For Patratu Energy Limited


(Sanjeev Kumar Burnwal)
Director



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurva, Ranchi - 834004, Jharkhand

Balance Sheet as at 31 March 2024

(₹ in lakh)

	Particulars	Note No.	As at 31 st March 2024	As at 31 st March 2023
I	ASSETS			
	(1) Non - Current Assets			
	Property, Plant and Equipment	2	-	-
	Capital work-in-progress		-	-
	Investment Property		-	-
	Financial Assets			
	(i) Investments	3A	-	-
	(ii) Trade receivables	3B	-	-
	(iii) Loans	3C	-	-
	(iv) Others	3D	108.26	101.31
	Deferred Tax Assets (Net)		-	-
	Other Non-Current Assets	7	0.00	0.10
	(2) Current Assets			
	Inventories	4	-	-
	Financial Assets			
	(i) Investments	3A	-	-
	(ii) Trade Receivables	3B	-	-
	(iii) Cash and Cash Equivalents	5	31.25	32.64
	(iv) Other Bank balances	5a	-	-
	(v) Loans	3C	-	-
	(vi) Others	3D	-	-
	Current Tax Assets (Net)	6	-	-
	Other Current Assets	7	-	-
	Total Assets		139.52	134.05
II	EQUITY AND LIABILITIES			
	(1) Equity			
	Equity Share capital	8	5.00	5.00
	Other Equity	9	(1,637.46)	(1,641.44)
	(2) Liabilities			
	(a) Non-current liabilities			
	Financial Liabilities			
	(i) Borrowings	10	-	-
	(ii) Trade Payables	10a	-	-
	(iii) Other financial liabilities	11	255.62	255.62
	Other non current liabilities	13	1,512.76	1,512.76
	Provisions	12	-	-
	Deferred tax liabilities (Net)		-	-
	(b) Current liabilities			
	Financial Liabilities			
	(i) Borrowings	10	-	-
	(ii) Trade Payables	10a	-	-
	(iii) Other financial liabilities	11	-	-
	Provisions	12	0.47	0.47
	Other current liabilities	13	2.12	1.55
	Current Tax Liabilities (Net)	14	1.01	0.09
	Total Equity and Liabilities		139.52	134.05

The accompanying notes are an integral part of the financial statements

As per our report of even date

For R. K. GARODIA & CO.

Chartered Accountants

FRN : 002004C

For R. K. GARODIA & CO.

Chartered Accountants

(Firm Reg. No. : 002004C)

Partner

M. No.

Place : Ranchi

Date :

19 NOV 2024

(CA. R. K. Garodia)
M.N. 070704



For PATRATU ENERGY LIMITED

(Sanjeev Kr. Burnawal)

Director

DIN : 10242124

(Jayant Prasad)

Director

DIN: 10097682

PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

Statement of Profit and Loss for the year ended 31st March 2024

(₹ in lakh)

Particulars		Note No.	Figures for the year ended March 31 st 2024	Figures for the year ended March 31 st 2023
I	INCOME			
	Revenue From Operations	15	-	-
	Other Income	16	8.47	5.54
	Total Income (I)		8.47	5.54
II	EXPENSES			
	Cost of Material Consumed		-	-
	Changes in inventories of finished goods, stock-in-Trade and work in progress	19A	-	-
	Employee Benefits Expense	17	-	-
	Finance Costs	18	-	-
	Depreciation and amortization expense	19	-	-
	Other Expenses	20	3.00	3.38
	Total Expenses (II)		3.00	3.38
III	Profit before exceptional items and tax (I-II)		5.47	2.16
IV	Exceptional Items		-	-
V	Profit / (Loss) before tax (III-IV)		5.47	2.16
VI	Tax Expense:			
(1)	Current Year Taxes	22	1.49	0.58
(2)	Previous Year Taxes	22	-	0.46
(3)	Deferred Tax	22	-	-
VII	Profit / (Loss) for the period from continuing operations (V-VI)		3.98	1.12
VIII	Profit/(loss) from Discontinued Operations		-	-
IX	Tax expense of Discontinued Operations		-	-
X	Profit/(loss) from Discontinued Operations (after tax) (VIII-IX)		-	-
XI	Profit / (Loss) for the period (VII + X)		3.98	1.12
XII	Other Comprehensive Income			
	(i) Items that will be reclassified to profit or loss	23	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
	Total Comprehensive Income for the period (XI + XII) [Comprising Profit (Loss) and Other Comprehensive Income for the period]		3.98	1.12
XIII				
XIV	Earnings per equity share (for continuing operation) :			
	(1) Basic (In Rs.)	21	7.96	2.24
	(2) Diluted (In Rs.)	21	7.96	2.24
	(3) Nominal Value (In Rs.)		10.00	10.00

The accompanying notes are an integral part of the financial statements

As per our report of even date

For R. K. GARODIA & CO.

Chartered Accountants

FRN : 002004C

For R. K. GARODIA & CO.

Chartered Accountants

(Firm Reg. No. : 002004C)

Partner

M. No.

Place : Ranchi

Date :

19 NOV 2024

(CA. R. K. Garodia)

M.N. 070704



For PATRATU ENERGY LIMITED

(Sanjeev Kr. Burnawal)

Director

DIN : 10242124

(Jayant Prasad)

Director

DIN: 10097682

PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand
Cash Flow Statement for the year ended 31 March 2024

(₹ in lakh)

	Particulars	Note	Figures for the year ended March 31 st 2024	Figures for the year ended March 31 st 2023
A	Cash Flow from Operating Activities			
1	Profit Before Tax		5.47	2.16
2	Adjustments for :			
	Depreciation and impairment of property, plant and equipment		-	-
	Provisions for Expense		-	-
	Loss/(Profit) on Impairment of Investments (net)		-	-
	Dividend Income		-	-
	Interest Income		(8.47)	(5.54)
	Interest Expenses		-	-
	provision for income tax		-	-
3	Operating Profit before Working Capital Changes (1+2)		(3.00)	(3.38)
4	Change in Working Capital: (Excluding Cash & Bank Balances)			
	Inventories		-	-
	Financial Assets		-	-
	Trade Receivables		-	-
	Current Tax Assets		-	0.44
	Other Current Assets		-	-
	Financial Liabilities		-	-
	Borrowings		-	-
	Trade Payables		-	-
	Other Current Financial Liabilities		-	-
	Other Current Liabilities		0.56	(0.29)
	Short Term Provisions		0.00	-
	Current Tax Liabilities		(0.92)	-
	Change in Working Capital		(0.35)	0.15
5	Cash Generated From Operations (3+4)		(3.35)	(3.23)
6	Less : Taxes Paid for Current Year		(0.48)	(0.58)
	Less : Taxes Paid for Previous Year		-	(0.46)
7	Net Cash Flow from Operating Activities (5-6)		(3.83)	(4.27)
B	Cash Flow from Investing Activities:			
	Proceeds from sale of Property, plant and equipment/Transfer of Assets		(6.94)	(100.85)
	Interest received (Finance Income)		8.47	5.54
	Receipt of government grants (Capital Grant)		-	-
	Loss/(gain) arising on financial assets/liabilities as at fair value through profit and loss		-	-
	Net Cash Generated/(Used) in Investing Activities:		1.53	(95.31)
C	Net Cash Flow From Financing Activities:			
	Proceeds from/(Repayments of) Short-Term Borrowings		-	-
	Payment of consultancy Fees		-	(0.71)
	Net Cash Generated/(Used) from Financing Activities:		-	(0.71)
D	Net Change in Cash & cash equivalents (A+B+C)		(2.30)	(100.29)
E - 1	Cash & cash equivalents as at end of the year		31.25	32.64
E - 2	Cash & cash equivalents as at the beginning of year		32.64	132.94
	NET CHANGE IN CASH & CASH EQUIVALENTS (E 1-2)		(2.30)	(100.29)

The accompanying notes are an integral part of the financial statements
As per our report of even date

For R. K. GARODIA & CO.
Chartered Accountants
FRN : 002004C

For R. K. GARODIA & CO.
Chartered Accountants
(Firm Reg. No. : 002004C)

Partner
M. No.

Place : Ranchi
Date :

19 NOV 2024

(CA. R. K. Garodia)
M.N. 070704



For PATRATU ENERGY LIMITED

(Signature)
(Sanjeev Kr. Burnawal)
Director
DIN : 10242124

(Signature)
(Jayant Prasad)
Director
DIN: 10097682

PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

Statement of Shares held by Promoters for the year ended 31st March 2024

Shares held by promoters at the end of the year				%Change during the Year
Sl. No.	Promoter Name	No. of Shares	% of total Shares	
1	JUUNL (THROUGH NOMINEE)	50000	100	NIL

Statement of Shares held by Promoters for the year ended 31st March 2023

Shares held by promoters at the end of the year				%Change during the Year
Sl. No.	Promoter Name	No. of Shares	% of total Shares	
1	JUUNL (THROUGH NOMINEE)	50000	100	NIL

For PATRATU ENERGY LIMITED


(Sanjeev Kr. Burnawal)
Director
DIN : 10242124


(Jayant Prasad)
Director
DIN: 10097682



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand
Statement of Changes in Equity for the year ended 31st March 2024

(a) Equity Share Capital :

(₹ in lakh)		
Particulars	No. of Shares	Amount
Equity shares of Rs. 10 each issued, subscribed and fully paid		
At 31 st March 2023	50,000.00	5.00
Add : Issue of share capital (Note 8)	-	-
At 31 st March 2024	50,000.00	5.00

(b) Other Equity :

For the year ended 31st March 2024:

Particulars	Reserve & Surplus				Total
	Capital Reserve	Securities Premium	General Reserve	Retained Earnings	
	(Note 9)	(Note 9)	(Note 9)	(Note 9)	
As at 1 st April 2023	-	-	-	(1,641.37)	(1,641.37)
Adjustment from prior period errors				(0.07)	(0.07)
Restated balance at 01.04.2023				(1,641.44)	(1,641.44)
Profit for the period	-	-	-	3.98	3.98
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	3.98	3.98
At 31 st March 2024	-	-	-	(1,637.46)	(1,637.46)

For the year ended 31 March 2023

Particulars	Reserve & Surplus				Total
	Capital Reserve	Securities Premium	General Reserve	Retained Earnings	
	(Note 9)	(Note 9)	(Note 9)	(Note 9)	
As at 1 st April 2022				(1,642.56)	(1,642.56)
Adjustment from prior period errors				-	-
Restated balance at 01.04.2022				(1,642.56)	(1,642.56)
Profit for the period	-	-	-	1.19	1.19
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	1.19	1.19
At 31 st March 2023	-	-	-	(1,641.37)	(1,641.37)

The accompanying notes are an integral part of the financial statements
As per our report of even date

For R. K. GARODIA & CO.
Chartered Accountants
FRN : 002004C

For R. K. GARODIA & CO.
Chartered Accountants
(Firm Reg. No. : 002004C)

Partner
M. No.

Place : Ranchi
Date :

19 NOV 2024

(CA. R. K. Garodia)
M.N. 070704



For PATRATU ENERGY LIMITED

(Sanjeev Kr. Burnawal)
Director
DIN : 10242124

(Jayant Prasad)
Director
DIN: 10097682

PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

2. Property, Plant and Equipment :

Name of the Assets	AT COST				DEPRECIATION AND AMORTIZATION				NET BLOCK		
	Gross Block as at 1 st April 2023	Additions during the year	Disposals/ Deductions/ Transfers/ Reclassifications	Gross Block as at 31 st March 2024	Depreciation and Amortization as at 1 st April 2023	Depreciation and Amortization during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation and Amortization upto 31 st March 2024	AS AT 31 st March 2024	AS AT 31 st March 2023	(₹ in lakh)
CWIP	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Name of the Assets	AT COST				DEPRECIATION AND AMORTIZATION				NET BLOCK		
	Gross Block as at 1 st April 2022	Additions during the year	Disposals/ Deductions/ Transfers/ Reclassifications	Gross Block as at 31 st March 2023	Depreciation and Amortization as at 1 st April 2022	Depreciation and Amortization during the year	Disposals/ Deductions/ Transfers / Reclassifications	Total Depreciation and Amortization upto 31 st March 2023	AS AT 31 st March 2023	AS AT 31 st March 2022	(₹ in lakh)
CWIP	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

CWIP ageing schedule as on 31st March 2024

(₹ in lakh)

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	NIL	NIL	NIL	NIL	NIL
Projects temporarily suspended	NIL	NIL	NIL	NIL	NIL

CWIP ageing schedule as on 31st March 2023

(₹ in lakh)

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	NIL	NIL	NIL	NIL	NIL
Projects temporarily suspended	NIL	NIL	NIL	NIL	NIL



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

Title Deed of Immovable Property not held in name of the Company for the year ended 31st March 2024

(₹ in lakh)

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 employee of promoter/ director	Property held since which date	Reason for not being held in the name of the company
PPE	NIL	NIL	NIL	NIL	NIL	NIL
Investment Property	NIL	NIL	NIL	NIL	NIL	NIL
PPE retired from active use and held for disposal	NIL	NIL	NIL	NIL	NIL	NIL

Title Deed of Immovable Property not held in name of the Company for the year ended 31st March 2023

(₹ in lakh)

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 employee of promoter/ director	Property held since which date	Reason for not being held in the name of the company
PPE	NIL	NIL	NIL	NIL	NIL	NIL
Investment Property	NIL	NIL	NIL	NIL	NIL	NIL
PPE retired from active use and held for disposal	NIL	NIL	NIL	NIL	NIL	NIL



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

3. Financial Assets

(A) Investments

(₹ in lakh)

Particulars	Non-current		Current	
	As at 31 st March 2024	As at 31 st March 2023	As at 31 st March 2024	As at 31 st March 2023
i) Investments in equity shares :				
a) In Subsidiary Companies	-	-	-	-
b) In Associate Companies	-	-	-	-
c) In Joint Venture Entities	-	-	-	-
d) In Others:				
Investments in Equity Shares at fair value through P&L Account (fully paid):				
Quoted:				
Unquoted:				
Sub-total (I)	-	-	-	-
iii) Investments in Government Securities	-	-	-	-
iv) Investments in Debentures & Bonds	-	-	-	-
v) Investments in Mutual Funds	-	-	-	-
Sub Total (II)	-	-	-	-
vi) Investments in Partnership Firms	-	-	-	-
vii) Other Investments	-	-	-	-
Sub Total (III)	-	-	-	-
TOTAL(I+II+III)	-	-	-	-
Disclosures :				
Details of Investment in Equity Shares:				
Aggregate book value of quoted investments				
Aggregate market value of quoted investments				
Aggregate value of unquoted investments				
Aggregate amount of impairment in value of investments				

B) Trade Receivables

(₹ in lakh)

Particulars	Non-current		Current	
	As at 31 st March 2024	As at 31 st March 2023	As at 31 st March 2024	As at 31 st March 2023
Considered good-secured	-	-	-	-
Considered good-unsecured	-	-	-	-
TOTAL	-	-	-	-

C) Loans (at amortised cost) :

(₹ in lakh)

Particulars	Non-current		Current	
	As at 31 st March 2024	As at 31 st March 2023	As at 31 st March 2024	As at 31 st March 2023
Loan to Related Parties	-	-	-	-
Others Loans	-	-	-	-
TOTAL	-	-	-	-

3 D). Other Financial Assets

(₹ in lakh)

Particulars	Non-current		Current	
	As at 31 st March 2024	As at 31 st March 2023	As at 31 st March 2024	As at 31 st March 2023
Bank Deposits with more than 12 months maturity	108.26	101.31	-	-
TOTAL	108.26	101.31	-	-



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

3(E). Trade Receivable

Trade receivable ageing schedule for the year ended 31st March 2024

(₹ in lakh)

Particulars	Outstanding for following period from due date of payment					Total
	Less than 6 months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
(i) Undisputed Trade receivables - considered good	NIL	NIL	NIL	NIL	NIL	NIL
(ii) Undisputed Trade receivables - considered doubtful	NIL	NIL	NIL	NIL	NIL	NIL
(iii) Disputed Trade receivables considered good	NIL	NIL	NIL	NIL	NIL	NIL
(iv) Disputed Trade receivables considered doubtful	NIL	NIL	NIL	NIL	NIL	NIL

Trade receivable ageing schedule for the year ended 31st March 2023

(₹ in lakh)

Particulars	Outstanding for following period from due date of payment					Total
	Less than 6 months	6 months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
(i) Undisputed Trade receivables - considered good	NIL	NIL	NIL	NIL	NIL	NIL
(ii) Undisputed Trade receivables - considered doubtful	NIL	NIL	NIL	NIL	NIL	NIL
(iii) Disputed Trade receivables considered good	NIL	NIL	NIL	NIL	NIL	NIL
(iv) Disputed Trade receivables considered doubtful	NIL	NIL	NIL	NIL	NIL	NIL



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

4. Inventories

(₹ in lakh)			
	Particulars	At 31 st March 2024	At 31 st March 2023
	In Hand :	A	
	Less : Provision for Losses	-	-
	TOTAL	-	-

5. Cash and Cash Equivalent

(₹ in lakh)			
	Particulars	At 31 st March 2024	At 31 st March 2023
	Bank Balances:		
	in Current Account	31.25	32.64
	Fixed Deposit Account - Maturing within 3 months	-	-
	Balance in PL Account	-	-
	Cash Balances	-	-
	TOTAL	31.25	32.64

Note: 5(i)

During FY 2014-15 a loan amount of Rs. 19,84,50,000/- was received from Deptt. of Energy, Govt. of Jharkhand for development of Banhardih Coal Block which was associated with M/s Patratu Energy Limited. During FY 2017-18, the Banhardih Coal Block has been transferred to M/s PVUNL by Ministry of Coal, Govt. of India and accordingly a deed of adherence was signed between M/s JUUNL (Holding co.) and M/s PVUNL. The transfer consideration of the same has been received in Bank account of M/s JUUNL, (the holding Co. of M/s Patratu Energy Ltd). Thus the CWIP recognized against development of Banhardih Coal Block appearing in books of accounts of M/s PEL has been transferred to M/s JUUNL. Thus such loan amount, including the balance of Rs. 43,73,706/-, remaining in PL treasury account has been transferred to M/s JUUNL during the financial year 2020-21.

5 (a). Other Bank Balance

(₹ in lakh)

Particulars	At 31 st March 2024	At 31 st March 2023
Bank Balances other than Cash & cash equivalent	-	-
Total	-	-

6. Current Tax Assets

(₹ in lakh)

Particulars	At 31 st March 2024	At 31 st March 2023
Opening Blance	-	-
Add: Taxes paid/TDS	0.48	0.49
Less: adjustment against Current tax payable	0.48	0.49
TOTAL	-	-



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

7. Other Assets

(Unsecured, considered good unless stated otherwise)

(₹ in lakh)

Particulars	Non-Current		Current	
	At 31 st March 2024	At 31 st March 2023	At 31 st March 2024	At 31 st March 2023
Advance Recoverable in Cash or Kind from:				
Related Parties	-	-	-	-
Others	0.00	0.10	-	-
Prepaid Expenses	-	-	-	-
Interest on FDR	-	-	-	-
Total	0.00	0.10	-	-

Note:

i) The advance amounting to Rs.9500/- given to Sri Muneshwar Singh to meet certain expenses in the company in FY 2022-23, out of Which Rs 9050/-has been adjusted in books of accounts of M/s PEL in FY 2023-24 and Rs 450/- is pending unadjusted. While rounding off the figure of Rs 450/- in Lakh, it is shown as Rs NIL



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

8. Share Capital

(₹ in lakh)

Particulars	31 st March 2024	31 st March 2023
Authorized: 50,000 (2023 : 50,000) Equity Shares of Rs 10 each	5.00	5.00
Issued, Subscribed and Paid Up: 50,000 (2023 : 50,000) Equity Shares of Rs 10 each fully paid up	5.00	5.00
Less: Call in arrears	-	-
TOTAL	5.00	5.00

A. Reconciliation of No. of Equity Shares

(₹ in lakh)

Particulars	31 st March 2024	31 st March 2023
Opening Balance	50,000.00	50,000.00
Shares Issued	-	-
Shares bought back	-	-
Closing Balance	50,000.00	50,000.00

B. Terms/Rights attached to equity shares

1. The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing AGM, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.
2. No Shares were allotted for consideration other than cash, no bonus shares were issued & no shares were bought back in the last 5 Years.
3. The Company is a subsidiary of JUUNL. Shareholding by the Holding company is 100% in the company.

C. Details of shareholders holdings more than 5% shares

Name of Shareholder	31 st March 2024		31 st March 2023	
	Number of shares held	Percentage of Holding	Number of shares held	Percentage of Holding
Jharkhand Urja Utpadan Nigam Ltd.	50000	100%	50000	100%



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

9. Other Equity

(₹ in lakh)		
Particulars	31 st March 2024	31 st March 2023
General Reserve : As per Last Account		
Retained Earnings :		
Balance Brought Forward from Last Year's Account	(1,641.44)	(1,642.56)
Add: Profit for the Year	3.98	1.12
Balance carried forward to next year	(1,637.46)	(1,641.44)
TOTAL	(1,637.46)	(1,641.44)

Disclosure of Prior Period Errors:

(₹ in lakh)		
Particulars	F.Y 2022-23 Original	F.Y 2022-23 Restated
<u>Item of Profit and Loss account:</u>		
Other expenses (Audit fees undercharged by .07 lac)	0.40	0.47
Profit Before exceptional Item and tax	2.23	2.16
Profit/(Loss) for the period	1.19	1.12
Profit(Loss) and Other Comprehensive income for the period	1.19	1.12
EPS basic and diluted(Rs.)	2.38	2.24
<u>Item of Balance Sheets:</u>		
Provision for Audit fees	0.40	0.47
Opening Reserve	(1,641.37)	(1,641.44)



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

10. Borrowings (at amortised cost)

(₹ in lakh)

Particulars	Long Term		Current maturities *	
	31 st March 2024	31 st March 2023	31 st March 2024	31 st March 2023
NON CURRENT BORROWINGS				
SECURED LOANS				
Term Loans:				
From State Governemnt	-	-	-	-
Total Secured Loans	-	-	-	-
UNSECURED LOANS				
From Related Parties	-	-	-	-
Total Unsecured Loans	-	-	-	-
TOTAL NON-CURRENT BORROWINGS	-	-	-	-



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

10a. Trade Payable

Trade payable ageing schedule for the year ended 31st March 2024

(₹ in lakh)

Particulars	Outstanding for following period from due date of payment				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	
(i) MSME	NIL	NIL	NIL	NIL	NIL
(ii) Others	NIL	NIL	NIL	NIL	NIL
(iii) Disputed dues - MSME	NIL	NIL	NIL	NIL	NIL
(iv) Disputed dues - Others	NIL	NIL	NIL	NIL	NIL

Trade payable ageing schedule for the year ended 31st March 2023

(₹ in lakh)

Particulars	Outstanding for following period from due date of payment				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	
(i) MSME	NIL	NIL	NIL	NIL	NIL
(ii) Others	NIL	NIL	NIL	NIL	NIL
(iii) Disputed dues - MSME	NIL	NIL	NIL	NIL	NIL
(iv) Disputed dues - Others	NIL	NIL	NIL	NIL	NIL



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

11. Other Financial Liabilities

(₹ in lakh)

Particulars	Non Current		Current	
	31 st March 2024	31 st March 2023	31 st March 2024	31 st March 2023
Other financial liabilities at amortised cost				
Current maturity of long term loans	-	-	-	-
Counsultancy Chrg.payable to M/s PFCCL	255.62	255.62	-	-
Drilling and Exploration Exp	-	-	-	-
Interest on Loan from Govt. of Jharkhand	-	-	-	-
Provision for Penal Interest on Loan	-	-	-	-
Other Liabilities	-	-	-	-
Total other financial liabilities at amortised cost	255.62	255.62	-	-
Total other financial liabilities	255.62	255.62	-	-

Note:

M/s PFCCL agreed on 25.03.2019 to short close the contract at Rs. 5.03 Crore against their dues. However the liability of Rs. 2.56 Crore only has been admitted and approved by the technical wing and accordingly the liability against consultancy charges payable to M/s PFCCL amounting to Rs. 2,55,62,000/- has been taken in books of accounts of M/s PEL. After resolving the dispute and getting final confirmation from GM (Project), JUUNL regarding actual amount payable to M/s PFCCL, necessary entry will be taken in books of accounts of PEL.



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurva, Ranchi - 834004, Jharkhand

11a. Statement of loans or advances granted to promoters, directors, KMPs and the Related Parties :

(Rs. In Lacs)

Type of Borrower	As on 31st March 2024		AS on 31st March 2023	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total loans and Advances in the nature of loans
Promoters	NIL	NIL	NIL	NIL
Directors	NIL	NIL	NIL	NIL
KMPs	NIL	NIL	NIL	NIL
Related Parties	NIL	NIL	NIL	NIL

12 . Provisions

(Rs. In Lacs)

Particulars	Non Current		Current	
	31 st March 2024	31 st March 2023	31 st March 2024	31 st March 2023
Provision for Audit Fee	-	-	0.47	0.47
Total	-	-	0.47	0.47

Note: Audit fee of the current year has been re classified under provisions.

13. Other Liabilities

(₹ in lakh)

Particulars	Non Current		Current	
	31 st March 2024	31 st March 2023	31 st March 2024	31 st March 2023
JUUNL(Related party)	1,512.76	1,512.76	-	-
Statutory Liabilities and Keep back	-	-	0.17	0.17
Consultancy fees	-	-	1.83	1.36
M/s satish kumar & Associates	-	-	-	0.02
TDS Payable	-	-	0.12	-
Total	1,512.76	1,512.76	2.12	1.55

Note 13(i)

i) During FY 2012-13 a loan amount of Rs. 19,84,50,000/- was received from Deptt. of Energy, Govt. of Jharkhand for development of Banhardih Coal Block which was associated with M/s Patratu Energy Limited. During FY 2017-18, the Banhardih Coal Block has been transferred to M/s PVUNL by Ministry of Coal, Govt. of India and accordingly a deed of adherence was signed between M/s JUUNL (Holding co.) and M/s PVUNL. The transfer consideration of the same has been received in Bank account of M/s JUUNL(the holding co. of M/s Patratu Energy Ltd). Thus such loan amount including interest and penal interest thereon has been transferred to M/s JUUNL during F Y 2020-21.. Further CWIP generated out of expenses incurred by the company including the provision standing in the books against drilling and exploration expenses (which is the part of CWIP) are also being transferred to M/s JUUNL . The net of assets and liabilities so transferred to holding company is appearing under the head other non current liabilities in the book of this company.

14. Current Tax Liabilities(Net)

Particulars	31 st March 2024	31 st March 2023
Current tax Liability Net of TDS	1.49	0.58
less: TDS of current period	(0.48)	(0.49)
Total	1.01	0.09



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

15. Revenue From Operations

Breakup of "Revenue From Operations" in profit and loss is as follows:

(₹ in lakh)

Particulars	Year Ended 31-Mar-24	Year Ended 31-Mar-23
Sale of Services	-	-
Total	-	-

16. Other Income

(₹ in lakh)

Particulars	Year Ended 31-Mar-24	Year Ended 31-Mar-23
Bank Interest Income	1.16	4.16
Intt. On FDR	7.31	1.38
Total	8.47	5.54

17. Employee Benefits Expense

(₹ in lakh)

Particulars	Year ended 31 st March 2024	Year ended 31 st March 2023
Salaries and wages	-	-
Staff welfare expenses	-	-
Leave Encashment to Staff	-	-
Total	-	-

Note:

There is no permanent employee posted in the Company. Employee working in JUUNL has been given additional responsibilities to work for the company.

18. Finance Costs

(₹ in lakh)

Particulars	Year ended 31 st March 2024	Year ended 31 st March 2023
Interest expense:	-	-
Total	-	-

19. Depreciation and amortization expense

(₹ in lakh)

Particulars	Year ended 31 st March 2024	Year ended 31 st March 2023
Depreciation on property, plant and equipment	-	-
Total	-	-



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PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

19A. Changes in inventories of finished goods, Stock-in -Trade and work-in- progress

(₹ in lakh)

Particulars	Year Ended 31 st March 2024	Year Ended 31 st March 2023	Year Ended 31 st March 2024	Year Ended 31 st March 2023
Opening stock				
Finished goods*	-	-	-	-
Stock-in-progress	-	-	-	-
Stock-in-trade	-	-	-	-
Less :				
Closing stock				
Finished goods*	-	-	-	-
Stock-in-progress	-	-	-	-
Stock-in-trade	-	-	-	-
(Increase) / decrease				
Finished goods	-	-	-	-
Stock-in-progress	-	-	-	-
Stock-in-trade	-	-	-	-



PATRATU ENERGY LIMITED

CIN - U40106JH2012SGC000765

Engineering Building, H.E.C., Dhurwa, Ranchi - 834004, Jharkhand

20. Other Expenses

(₹ in lakh)			
	Particulars	Year Ended 31-Mar-24	Year Ended 31-Mar-23
	Audit Fees	0.47	0.47
	Consultancy Expenses	2.34	2.34
	Xerox & Printing	0.09	-
	Statutory compliance Fee	0.10	0.57
	TOTAL	3.00	3.38

21. Earnings Per Share (EPS)

Basic and Diluted EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the parent by the weighted average number of Equity shares outstanding during the year.

The following reflects the income and share data used in the basic and diluted EPS computations:

(₹ in lakh)			
	Particulars	Year Ended 31-Mar-24	Year Ended 31-Mar-23
	Profit attributable to equity holders of the parent		
	<u>A.</u> Continuing Operations (Amount in Rs)	3.98	1.12
	<u>B.</u> Discontinued Operations (Amount in Rs)	-	-
	Total	3.98	1.12
	Weighted Average number of equity shares used for computing Earning Per Share (Basic & Diluted)	50,000	50,000.00
	Earning Per Share (Basic and Diluted) (Amount in Rs)	7.96	2.24
	Face value per share (Amount in Rs)	10.00	10.00

Computation of Weighted Average No. of Equity Shares		
	Year Ended 31-Mar-24	Year Ended 31-Mar-23
Total Number of Shares issued of Rs. 10 each	50,000.00	50,000.00
(i) Paid for Fully paid up Shares fully paid Rs. 10 paid up	50,000.00	50,000.00
(ii) Paid for partly paidup Shares	-	-
(iii) Proportionate fully paid up shares of (C) above	-	-
(iv) Weighted Average No. Of Shares of Rs. 10 each fully paid up	50,000.00	50,000.00



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22. (a) Income Tax

The major components of income tax expense for the years ended 31 March 2024 and 31 March 2023 are:

(₹ in lakh)			
	Particulars	As at 31 st March 2024	As at 31 st March 2023
	Tax Expense:		
	Current tax	1.49	0.58
	Adjustments in respect of current income tax of previous year	0.00	0.00
	MAT Credit Entitlement	0.00	0.00
	Income tax expense reported in the statement of profit or loss	1.49	0.58

Computation of tax expense for 31 March 2024 and 31 March 2023:

(₹ in lakh)			
	Particulars	As at 31 st March 2024	As at 31 st March 2023
	Accounting profit before tax from continuing operations	5.47	2.23
	Accounting profit before tax from discontinuing operations	0.00	0.00
	Accounting profit before income tax	5.47	2.23
	Statutory income tax rate (%) (25% tax plus 4% cess)	26%	26%
	Computed estimated tax expense	1.42	0.58
	Adjustments in respect of current income tax of previous years	0.00	0.00
	Others(interest)	0.07	0.00
	Income tax expense reported in the statement of profit and loss	1.49	0.58

22. (b) Income Tax

Deferred Tax :

(₹ in lakh)				
Particulars	As at 31 st March 2024	Provided during the year	As at 31 st March 2023	Provided during the year
Deferred tax Assets:				
Related to Fixed Assets				
Revaluations of FVTPL investments to fair value	-	-	-	-
Total deferred tax Assets (A)	-	-	-	-
Deferred tax Liability:	-	-	-	-
Total deferred tax Liability (B)	-	-	-	-
Deferred Tax Assets (Net) (A - B)	-	-	-	-

The Company offsets tax assets and liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority.



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23. Components of other comprehensive income (OCI)

The disaggregation of changes to OCI by each type of reserve in equity is shown below:

During the year ended 31 March 2024

(₹ in lakh)

	Particulars	Year ended 31 st March 2024	Year ended 31 st March 2023
1		-	-
	TOTAL	-	-



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PATRATU ENERGY LIMITED

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Ratio Analysis

Sl no	Particulars	Formula	Year ended 31 st March 2024	Year ended 31 st March 2023	% Changes	Reason for change
1	Current Ratio	Current Assets/Current Liability	0.00	0.00	NIL	
2	Debt Equity ratio	Total debt/Total shareholder's equity	354.10	353.99	0.03	
3	Debt service coverage ratio	(PAT+DEP+INTT ON LOAN)/(INTT ON LOAN + LOAN REPAYMENT)	0.00	0.00	0.00	
4	Return on equity ratio	Net Income/Shareholders Equity	1.09	0.43	60.52	Due to increase in interest Income
5	Inventory turnover ratio	Cost of goods Sold/Avg Inventory	0.00	0.00	0.00	
6	Trade receivable turnover ratio	Credit sales/ Avg Accounts Receivable	0.00	0.00	0.00	
7	Trade payable turnover ratio	Net credit purchase/ Avg Accounts Payable	0.00	0.00	0.00	
8	Net capital Turnover ratio	Sales/ Net Assets	0.00	0.00	0.00	
9	Net Profit ratio	Net Profit / Sales	0%	0%	0.00	
10	Return on capital employed	EBIT/ Capital Employed	0.04	0.02	59.06	Due to increase in interest Income
11	Return on investment	Profit/Investment	0.80	0.22	71.86	Due to increase in interest Income



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24 General Corporate information: Patratu Energy Limited (the company) is a public limited company domiciled in India and incorporated on 26/10/2012 under the provisions of Companies Act, 1956. The Company is incorporated for development of coal block, but the Banhardi coal block was transferred to PUVNL w.e.f 01.06.2017. As the basic objective of the company was vanished the proposal of closure of the company was duly approved by the Board and also approved by the members at their 5th AGM.

24.1 Basis of Accounting

The financial statements of the company have been prepared in accordance with the Indian accounting standards (Ind AS) notified under the companies (Indian Accounting standard) Rules 2015 as amended from time to time.

For all periods up to and including the year 31st March 2024, the company prepare its financial statements in accordance with in accounting standard notified under section 133 of the Companies Act, 2013 read together with paragraph VII of the Companies (Account Rules), 2014 Indian GAAP

24.2 Significant accounting judgments, estimates and assumptions

The preparation of the company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amount of revenues and expenses Assets and liabilities and the accompanying disclosures and the disclosures of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

24.3 Estimates and assumptions

The company have made its assumption and estimates on the available parameter in course of preparing financial statements. Existing circumstances and assumptions about future development, however, may change due to market changes or change in circumstances which are beyond the control of the company. All such changes reflected are on the basis of specific assumptions.

24.4 Significant Accounting Policies

Accounting Convention: Financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 and in accordance to the relevant provision of the Companies Act, 2013 ("the Act") (to the extent notified). The financial statements have been prepared on an accrual basis and under the historical cost convention.

The preparation of financial statements in conformity with the Indian Accounting Standards require management to make, estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the year.

Historical Cost Convention: The financial statements have been prepared on a historical cost basis.

Current and non-current classification: All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

Trade and other payables: The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortized cost using the effective interest method, wherever necessary.

Use of Estimates: The preparation of the financial statements in conformity with Ind AS require estimates and assumptions to be made that affect the reported amount of assets and liabilities at the date of the financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known / materialized.

25 RELATED PARTY TRANSACTIONS

The related parties as per the terms of Ind AS-24, "Related Party Disclosures", (specified under section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2015) and description of their relationship and transaction carried out with them during the year in the ordinary course of business are given below:

25.1 Details of Related Parties:

Name of Related Parties	Type of Relation
JUUNL	Holding Company
Government of Jharkhand	Shareholding in the Parent Company of Holding Company

25.2 Details of related party transactions during the year ended 31.03.2024

(₹ in lakh)					
	Particulars		Current Year Amount		Previous Year Amount
A)	JUUNL Balance Out Standing at the beginning of the year. Amount of services availed from the party :	Cr.	1,512.76	Cr.	1,512.76
	Balance Outstanding at the close of the year.	Cr.	1,512.76	Cr.	1,512.76
B)	Government of Jharkhand Balance Out Standing at the beginning of the year. Adjustment for Rectification in the Loan Amount	Dr.	-	Cr.	-
	Balance Out Standing at the close of the year.	Dr.	-	Dr.	-



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26 DISCLOSURES UNDER MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006 (MSMED)

There are no Micro and Small Scale Business Enterprises, to whom the company owes dues, which are outstanding for more than 45 days as at March 31, 2024. This information as required to be disclosed under the MSMED Act 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company.

27 EXPENDITURE IN FOREIGN CURRENCY

(₹ in lakh)

Particulars	FY 2023-24	FY 2022-23
Purchase of Fixed Asset	NIL	NIL
Purchase of Stores and Spares	NIL	NIL

28 EARNING IN FOREIGN EXCHANGE

(₹ in lakh)

Particulars	FY 2023-24	FY 2022-23
	NIL	NIL

29 VALUE OF IMPORTS (CALCULATED ON CIF BASIS)

(₹ in lakh)

Particulars	FY 2023-24	FY 2022-23
Purchase of Fixed Asset	NIL	NIL
Purchase of Stores and Spares	NIL	NIL

30 VALUE OF RAW MATERIALS CONSUMED

(₹ in lakh)

Particulars	FY 2023-24 Amount in Rs.	%	FY 2022-23 Amount in Rs.	%
Indegeneous	NIL	0	NIL	0
Imported	NIL	0	NIL	0

31 VALUE OF STORES/ SPARES & COMPONENTS CONSUMED

(₹ in lakh)

Particulars	FY 2023-24 Amount in Rs.	%	FY 2022-23 Amount in Rs.	%
Indegeneous	NIL	0	NIL	0
Imported	NIL	0	NIL	0

32 CONTINGENT LIABILITY CAPITAL & OTHERS COMMITMENTS (to the extent not provided for)

(₹ in lakh)

Particulars	FY 2023-24	FY 2022-23
Contingent Liability Not Provided For	NIL	NIL
Capital & other Commitments	NIL	NIL

Note 32.1 Provision is recognized when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements.

33 SEGMENT REPORTING

As the Banhardi Coal Block is transferred to PUVNL and thus the purpose of the Company is no more in existence. Thus closure needs to be effected, as it has already been approved in BOD and in AGM. There are no disclosures to be provided under IND AS 108 i.e. operating segment.

34 DISCLOSURE UNDER CLAUSE 32 OF LISTING AGREEMENT

There are no reportable transactions / balance with related parties that requires disclosure as per clause 32 of the Listing Agreement.

35 The figures have been rounded off to the nearest lakhs upto two decimal places.



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36 FAIR VALUE HIERARCHY

The following table provides the fair value measurement hierarchy of the Group's assets :

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2024:

(₹ in lakh)

Particulars	Date of Valuation	Fair Value measurement using			
		Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets	31-Mar-24				
Assets measured at fair value:					
Investments		-			-

Quantitative disclosures fair value measurement hierarchy for assets as at March 31, 2023:

(₹ in lakh)

Particulars	Date of Valuation	Fair Value measurement using			
		Total	Quoted prices in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Financial Assets	31-Mar-23				
Assets measured at fair value:					
Investments		-			-

There are no significant transfers between Level 1, 2 & 3.

37 FINANCIAL RISK MANAGEMENT

The Company's activities expose it to the following risks:

- Credit risk
- Interest risk
- Liquidity risk
- Market risk

CREDIT RISK

Credit Risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract leading to a financial loss. The Company is exposed to credit risk from its financing activities including deposits with banks.

Financial Assets and receivables

Credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to credit risk management. Outstanding advances are regularly monitored.

The impairment analysis is performed at each reporting date on an individual basis. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets. The Company does not hold collateral as security.

Credit risk exposure :

There is no significant credit risk exposure to the company.



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Revenues generated from top customers:

Since the company has not commenced its business yet, there is no revenue generated during the corresponding period.

Investments

The Company limits its exposure to credit risk by generally keeping the funds in nationalised Banks only. The Company does not expect any losses from non-performance by such institutions.

INTEREST RATE RISK

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Company does not own interest bearing debt obligations with any other institutions hence is not exposed to significant interest rate risk.

LIQUIDITY RISK

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at reasonable price. The Company's objective is to at all times maintain optimum levels of liquidity to meet its cash and liquidity requirements. The Company closely monitors its liquidity position and deploys a robust cash management system. It maintains adequate source of financing through the use of short term bank deposits and cash credit facility. Processes and policies related to such risks are overseen by senior management. Management monitors the Company's liquidity position through rolling forecasts on the basis of expected cash flows.

The equity capital of the company contributed by its holding company is eroded primarily with the reason that the business of the company is not started and the Board of the company decided for closure of the company. The purpose of incorporation of the company was to manage the affairs of coal mine for captive consumption for power plant was defeated as the coal mine allotted to the company is transferred through its holding company to another Government Company.

The Company's principal sources of liquidity are cash and cash equivalents. The Company believes that the cash and cash equivalents is sufficient to meet its current requirements. Accordingly no liquidity risk is perceived.

The break-up of cash and cash equivalents is as below.

Particulars	For the year ended	
	31st March 2024	31st March 2023
Cash & Cash Equivalents	31.25	32.64
Total	31.25	32.64

The table below summarises the maturity profile of the Company's financial liabilities at the reporting date. The amounts are based on contractual undiscounted payments.

		(₹ in lakh)			
Particulars		On Demand	Less than 12 months	1 to 5 years	> 5 years
As at March 31, 2024					
Borrowings		-	-	-	-
Trade & other payables		-	-	-	-
Other financial liabilities		-	-	-	255.62
As at March 31, 2023					
Borrowings		-	-	-	-
Trade & other payables		-	-	-	-
Other financial liabilities		-	-	-	255.62

MARKET RISK

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company does not face exchange risk as it is not engaged in foreign operations.



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38 Capital Management

For the purposes of Company capital management, Capital includes equity attributable to the equity holders of the Company and all other equity reserves. The primary objective of the Company capital management is to ensure that it maintains an efficient capital structure and maximize shareholder value. The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders or issue new shares. The Company is not subject to any externally imposed capital requirements. No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2024 and March 31, 2023 .

(₹ in lakh)

Particulars	31-Mar-24	31-Mar-23
Equity Share Capital	5	5
Free Reserve	(1637.46)	(1641.37)
Reserve to Share Capital (In no. of times)	(327.49)	(328.27)

Recognition of financial assets and financial liabilities

Ind AS 109 requires certain categories of financial assets and liabilities to be measured at amortized cost using the effective interest rate method. In accordance with Ind AS 109 "effective interest rate" is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortized cost of a financial liability. Ind AS 101 requires a first time adopter to apply the above requirement retrospectively i.e. from the date of initial recognition of the financial asset/ liability. However, a first time adopter may find it impractical to apply the effective interest method in Ind AS 109 retrospectively. If this is the case, the fair value of financial asset or liability at the date of transition to Ind AS is the new gross carrying amount of that financial asset or the new amortized cost of that financial liability. The Company de-recognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire.

A financial asset is derecognized only when

- The company has transferred the rights to receive cash flows from the financial asset, or
- Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognized if the company has not retained control of the financial asset.

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

Intangible Assets: There is no intangible asset with the company

Estimates

The estimates at 1st April, 2023 and at 31st March 2024 are consistent with those made for the same dates in accordance with Indian GAAP (after adjustments to reflect any differences in accounting policies).



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39 Financial Instruments

The accounting classification of each category of financial instruments, their carrying amounts and fair value amounts are set out below:

Financial Assets :

31-Mar-24

(₹ in lakh)

Particulars	Fair Value through Profit or Loss	Amortised Cost	Total carrying cost	Total fair value
Investments				-
Loans				-
Cash and Cash Equivalents		31.25	31.25	31.25
Other Current Financial Assets		-	-	-
Total	-	31.25	31.25	31.25

31-Mar-23

(₹ in lakh)

Particulars	Fair Value through Profit or Loss	Amortised Cost	Total carrying cost	Total fair value
Investments				-
Loans				-
Cash and Cash Equivalents		32.64	32.64	32.64
Other Current Financial Assets	-	-	-	-
Total	-	32.64	32.64	32.64

Financial Liabilities :

31-Mar-24

(₹ in lakh)

Particulars	Fair Value through Profit or Loss	Amortised Cost	Total carrying cost	Total fair value
Borrowings		-	-	-
Trade Payables				-
Other Current Liabilities		2.12	2.12	2.12
Total	-	2.12	2.12	2.12

31-Mar-23

(₹ in lakh)

Particulars	Fair Value through Profit or Loss	Amortised Cost	Total carrying cost	Total fair value
Borrowings		-	-	-
Trade Payables				-
Other Current Liabilities		1.55	1.55	1.55
Total	-	1.55	1.55	1.55

For PATRATU ENERGY LIMITED




(Sanjeev Kr. Burnawal)
Director
DIN : 10242124


(Jayant Prasad)
Director
DIN: 10097682