

**LLOYDS SURYA PRIVATE LIMITED**

**CIN : U35105MH2023PTC411952**

**1ST ANNUAL REPORT**

**FY 2023 - 24**

LLOYDS SURYA PRIVATE LIMITED  
BALANCE SHEET AS AT 31st March'2024  
CIN : U35105MH2023PTC411952

(Rs. '000)

	PARTICULARS	NOTE	As at 31st March'24
(I)	ASSETS		
(1)	Current Assets :-		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	2	940.40
	(b) Other Current Assets	3	17.20
	TOTAL		957.60
(II)	EQUITY AND LIABILITIES		
(1)	EQUITY :-		
	(a) Equity Share Capital	4	1,000.00
	(b) Other Equity	5	(64.90)
			935.10
	LIABILITIES :-		
(2)	Current Liabilities :-		
	(a) Other Current Liabilities	6	22.50
	TOTAL		957.60

As per our Report of even date attached

As per our Report of Even Date  
For **Todarwal & Todarwal LLP**  
Chartered Accountants  
Firm Registration No. W/100231

*Kunal Todarwal*



Kunal Todarwal  
Partner  
M.No.: 137804  
Place : Mumbai

Dated : 18th April '2024

UDIN : 24137804BJXWNB5808

For and on behalf of Board  
LLOYDS SURYA PRIVATE LIMITED

*Rajesh Gupta*

Rajesh Gupta  
Director  
DIN : 00028379



*Madhur Gupta*

Madhur Gupta  
Director  
DIN : 06735907


LLOYDS SURYA PRIVATE LIMITED  
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st March' 2024  
CIN : U35105MH2023PTC411952

( Rs. '000)

	PARTICULARS	NOTE	As at 31st March'24
I	Revenue From Operations		-
II	Total Income (I)		-
III	Expenses :-		
	Other Expenses	7	64.90
	Total Expenses (IV)		64.90
IV	Profit Before Exceptional Items and Tax (III-IV)		(64.90)
V	Exceptional Items		-
VI	Profit Before Tax (V - VI)		(64.90)
VII	Tax Expense:		
	(1) Current Tax		-
	(1) Deferred Tax		-
VIII	Profit/(Loss) for the Period (VII-VIII)		(64.90)
IX	Other Comprehensive Income:		
	(i) Items that will not be reclassified to Profit and Loss		-
	(a) Fair value changes of investments in equity shares & MF		-
	(ii) Income Tax relating to items that will not be reclassified to P & L		-
X	Total Comprehensive Income for the period (IX+X)		(64.90)
XI	Earnings Per Equity Share:		
	(1) Basic (in figures)	8	(0.06)

As per our Report of even date attached

As per our Report of Even Date  
For **Todarwal & Todarwal LLP**  
Chartered Accountants  
Firm Registration No W100231

  
Kunal Todarwal  
Partner  
M.No.: 137804  
Place : Mumbai

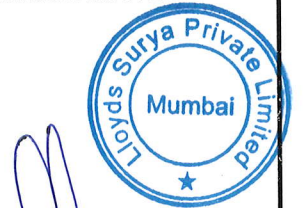
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For and on behalf of Board  
LLOYDS SURYA PRIVATE LIMITED



Rajesh Gupta  
Director  
DIN : 00028379





Madhur Gupta  
Director  
DIN : 06735907

LLOYDS SURYA PRIVATE LIMITED  
CASH FLOW AS AT 31ST MARCH, 2024

( Rs. '000)

PARTICULARS	31st March, 2024
Cash Flow from Operating activities	
Net Profit Before Tax & Extraordinary Items	(64.90)
Operating profit Before Working Capital Changes	(64.90)
Changes in Working Capital:	
Increase /(decrease) in other current liabilities & Trade payable	22.50
(Increase)/decrease in other current assets	(17.20)
Cash Generated from Operation	(59.60)
Net Cash Flow from Operation.....(A)	(59.60)
Net Cash flow From Investing activities.....(B)	-
Issue of Share Capital	1,000.00
Net Cash flow From Financing activities.....( C)	1,000.00
Net increase in Cash & Cash Equivalent (A+B+C)	940.40
Cash & cash Equivalent at the beginning of the year	-
Cash & cash Equivalent at the end of the year	940.40

As per our Report of Even Date  
For Todarwal & Todarwal LLP  
Chartered Accountants  
Firm Registration No W100231

*Kunal Todarwal*



Kunal Todarwal  
Partner

M.No.: 137804  
Place : Mumbai

Dated : 18th April '2024

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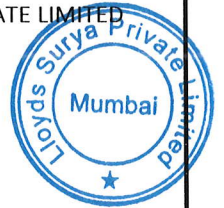
For & on behalf of the Board  
LLOYDS SURYA PRIVATE LIMITED

*Rajesh Gupta*

Rajesh Gupta

Director  
DIN : 00028379

*Madhur Gupta*



Madhur Gupta

Director  
DIN : 06735907

LLOYDS SURYA PRIVATE LIMITED  
STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2024

A. Equity Share Capital (Rs. '000)

PARTICULARS	No. of shares	Amount
Balance as at March 31, 2023		
Changes in equity share capital during the year	10,00,000	10,00,000.0
Balance as at March 31, 2024	10,00,000	10,00,000.0

B. Other Equity (Rs. '000)

PARTICULARS	Reserve and Surplus	Total
Balance as at March 31, 2023	-	-
Profit for the period	(64.90)	(64.90)
Other Comprehensive Income for the year		-
Bonus share issued		-
Balance as at March 31, 2024	(64.90)	(64.90)

For Todarwal & Todarwal LLP  
Chartered Accountants  
Firm Registration No W100231

*Kunal*



Kunal Todarwal  
Partner

M.No.: 137804

Place : Mumbai

Dated : 18th April '2024

UDIN : 24137804BJZWNB5808

For & on behalf of the Board  
LLOYDS SURYA PRIVATE LIMITED

*Rajesh*

Rajesh Gupta  
Director  
DIN : 00028379

*Rajesh*

Rajesh Gupta  
Director  
DIN : 00028379  
DIN : 00028379





## LLOYDS SURYA PRIVATE LIMITED

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH' 2024.

### NOTE – 1

#### 1. Corporate Information

The Company is a Private Limited Company CIN: U35105MH2023PTC411952, having its Registered Office in the State of Maharashtra. To carry on the business as an energy company and it will offers generates and distributes solar, wind, and hydro power, as well as builds and manages renewable energy projects and to carry on the business as consultants and Contractors in setting up of all types for production of Electrical energy.

#### 2. Basis of preparation of financial statements

##### 2.1 Statement of Compliance

These financial statements are prepared in accordance and in compliance with Indian Accounting Standards (Ind AS) notified under Companies (Indian Accounting Standards) Rules, 2015.

Ind AS financial statements is applicable to the company as IND —AS is mandatorily applicable to its Parent Company i.e. "M/s Lloyd Metal and Energy Limited" a listed company.

##### 2.2 Accounting convention

The financial statements have been prepared on historical cost basis, accrual and going concern basis. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria as set out in Companies Act, 2013. Based on the nature and the time between acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

##### 2.3 Use of Estimates

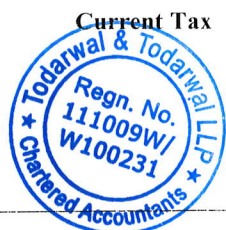
The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. Actual result could differ from these estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements.

#### 3. Significant Accounting Policies

##### 3.1 Taxation

Income Tax Expense represents the sum of the tax currently payable and deferred tax.

##### Current Tax



The tax currently payable is based on taxable profit for the year. Taxable profit differs from Profit before tax as reported in the statement of profit & loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Current tax for current and prior periods, to the extent unpaid, is recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods (assessment year wise and not cumulative), the excess shall be recognized as an asset.

Since the excess tax paid may not be recovered / realized within one year from the balance sheet date, the same is presented under non-current assets.

### Deferred Tax

Deferred tax expense or benefit is recognized on timing differences being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent period. Deferred Tax Assets are not recognized if there is probable chance that future taxable Profit will not be available in near future against which they can be realized.

### 3.2 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Contingent Liabilities are not recognized but are disclosed in the notes based on the judgement of the management. Contingencies the likelihood of which is remote are not disclosed in the Financial Statements. Contingent Assets are not recognized until the contingency has been resolved and amounts are received or receivable.

### 3.5 Earning Per Share

Basic earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares outstanding during the year /period.

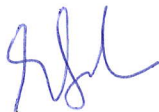
For and on behalf of Board



**Madhur Gupta**

Director

DIN : 06735907



**Rajesh Gupta**

Director

DIN : 00028379



## LLOYDS SURYA PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2024

(Rs. '000)

NOTE - 2 CASH AND CASH EQUIVALENTS	As at 31st March'24
Balance with Banks Current Account	940.40
<b>TOTAL</b>	<b>940.40</b>

NOTE - 3 OTHER CURRENT ASSETS	As at 31st March'24
Security Deposits GST Receivable	10.00 7.20
<b>TOTAL</b>	<b>17.20</b>

NOTE - 4 SHARE CAPITAL	As at 31st March'24
Authorized Share capital 10,00,000 Equity Share of Rs. 1/- each	1,000.00
<b>TOTAL</b>	<b>1,000.00</b>
ISSUED SUBSCRIBED AND PAID UP SHARE CAPITAL 10,00,000 Equity Shares of Rs. 1/- Each fully paid up	1,000.00
<b>TOTAL</b>	<b>1,000.00</b>

## Terms /rights attached to equity Shares

The company has only one class of equity shares having a par value of ₹. 1 per share. Each holder of equity shares is entitled to one vote per share . In the event of liquidation of the company ,the holders of equity shares will be entitled to receive remaining assets of the company , after distribution of all preferential liabilities The distribution will be in proportion to the number of equity shares held by the shareholders.

## Detailed of Shareholder's holding more than Five percent Equity Shares

Name of Shareholder's	As on 31.03.2024
Lloyds Metals & Energy Ltd	9,99,999

## Shareholding of Promoters are as below :-

Share held by promoters at the end of the year

Promoter Name	No.of Share	% of shares
Rajesh Rajnarayan Gupta	1	0.00%
Lloyds Metals & Energy Ltd	9,99,999	100.0%





LLOYDS SURYA PRIVATE LIMITED  
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2024

( Rs. '000)

NOTE - 5 OTHER EQUITY	As at 31st March'24
RESERVES AND SURPLUS	
(A) Surplus - opening Balance	-
Add :-	
Transfer from Statement of Profit & Loss	(64.90)
Closing Balance	(64.90)
<b>TOTAL</b>	<b>(64.90)</b>

NOTE - 6 OTHER CURRENT LIABILITIES	As at 31st March'24
Liabilities for Expenses	20.00
Statutory Liability	2.50
<b>TOTAL</b>	<b>22.50</b>

NOTE - 7 OTHER EXPENSES	As at 31st March'24
Audit fees	20.00
Consultancy charges	25.00
Secretarial Expenses	4.90
Other Expenses	15.00
<b>TOTAL</b>	<b>64.90</b>

NOTE - 8 ACCOMPANYING NOTES TO FINANCIAL STATEMENT	As at 31st March'24
1 Earning Per Share (i.e Basic EPS)	
Particulars	
Number of Equity Share at the incorporation of the company/beginning of the year (Nos)	1000000
Number of Equity Share at the end of the year (Nos)	1000000
Weighted Average Number of Equity Shares Outstanding during the year(A)	1000000
Face Value of Equity Share each ( in Rs.)	1
Profit After Tax available for Equity Shareholders (B)	(64.90)
Basic Earning Per Share (B/A)	(0.06)

2 Payment made to Auditor

Particulars	As at 31st March'24
Audit Fees	20.00
<b>TOTAL</b>	<b>20.00</b>



**LLOYDS SURYA PRIVATE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2024**

**3 Related party Relationship and Transaction**

**a Holding company** Llyods Metals & Energy Ltd

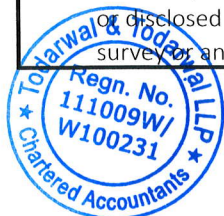
**b List of Related Party and Relationships**

Key Management Personnel

Name	Designation
Rajesh Rajnarayan Gupta	Director
Madhur Rajesh Gupta	Director

		(Rs. ' 000)
<b>b</b>	<b>Related Party Transaction for the year ended 31st March' 2024</b>	<b>As at 31st March'24</b>
	M/s Lloyds Metals & Energy Ltd - Investment in Equity shares	1,000

- 4 The Balance Sheet has been made in Compliance with the Companies (Indian Accounting Standards) Rules 2015.
- 5 On the basis of replies received by the Company in response to enquiries made, there are no dues payable as at the year end to Micro, Small and Medium Enterprises nor are there other particulars that are required to be disclosed under the Companies Act, 2013 or the Micro, Small and Medium Enterprises Development Act, 2006.
- 6 The Company has only one business segment and hence segment reporting is not applicable.
- 7 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- 8 The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- 9 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 10 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- 11 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
- (a) 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
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- 12 The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey) or any other relevant provisions of the Income Tax Act, 1961.



LLOYDS SURYA PRIVATE LIMITED  
NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED ON 31st March, 2024

- 13 The Company has not been sanctioned working capital limits during the year from banks or financial institutions on the basis of security of current assets of the company.
- 14 Corporate Social Responsibility (CSR) is not applicable to the Company as per the provision of Section 135 of the Companies Act, 2013.
- 15 The Company has been incorporated during the current Financial Year and hence comparative figures of Previous Year is not reported .

