

**SOLAR MINING SERVICES CI LTD SARI**  
28 BP 38 ABIDJAN 28 ABOBO ROUTE  
DJIBI VILLAGE AKIEKOI ABIDJAN Cote D'Ivoire

**Balance Sheet As on 31st March 2023**

	Notes	Amount (XOF)	Amount (XOF)	Amount (USD)	Amount (USD)
		March-2023	March-2022	March-2023	March-2022
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	3	-	-	-	-
Capital work-in-progress	3	-	-	-	-
Goodwill	5	-	-	-	-
Financial assets					
i. Investments	6(a)	-	-	-	-
ii. Loans	6(c)	-	-	-	-
iii. Other financial assets	6(e)	-	-	-	-
Deferred tax assets	7	-	-	-	-
Other non-current assets	8	-	-	-	-
<b>Total non-current assets</b>		-	-	-	-
<b>Current assets</b>					
Inventories	9	-	-	-	-
Financial assets					
i. Investments	6(a)	-	-	-	-
ii. Trade receivables	6(b)	-	-	-	-
iii. Cash and cash equivalents	6(d)	80,446	3,44,446	133	584
iv. Bank balances other than (iii) above*		-	-	-	-
v. Loans	6(c)	-	-	-	-
vi. Other financial assets	6(e)	-	-	-	-
Other current assets	10	-	-	-	-
<b>Total current assets</b>		<b>80,446</b>	<b>3,44,446</b>	<b>133</b>	<b>584</b>
<b>Total assets</b>		<b>80,446</b>	<b>3,44,446</b>	<b>133</b>	<b>584</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
Equity share capital	12(a)	10,00,000	10,00,000	1,658	1,695
<b>Other equity</b>					
Share Application Money Pendi	13(a)	0	0	-	0
Reserves and surplus 8	12(b)	-20,32,155	-17,68,155	-3,371	-2,996
Other reserves 8	12(c)	-	-	-	-
<b>Equity attributable to owners of Value Ind A</b>		<b>-10,32,155</b>	<b>-7,68,155</b>	<b>-1,712</b>	<b>-1,302</b>
Non-controlling interests	34(b)	-	-	-	-
<b>Total equity</b>		<b>-10,32,155</b>	<b>-7,68,155</b>	<b>-1,712</b>	<b>-1,302</b>
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
Financial Liabilities					
i. Borrowings	13(a)	-	-	-	-
ii. Other financial liabilities	13(b)	-	-	-	-
Provisions	14	-	-	-	-
Employee benefit obligations 8	15	-	-	-	-
Deferred tax liabilities	16	-	-	-	-
Other non-current liabilities*		-	-	-	-
<b>Total non-current liabilities</b>		-	-	-	-
<b>Current liabilities</b>					
Financial liabilities					
i. Borrowings	13(a)	-	-	-	0
ii. Trade payables	13(c)	11,12,600	11,12,600	1,845	1,885
iii. Other financial liabilities	13(b)	-	-	-	0
Provisions	14	-	-	-	0
Employee benefit obligations 8	15	-	-	-	0
Current tax liabilities	17	-	-	-	0
Other current liabilities	19	-	-	-	0
<b>Total current liabilities</b>		<b>11,12,600</b>	<b>11,12,600</b>	<b>1,845</b>	<b>1,885</b>
<b>Total liabilities</b>		<b>11,12,600</b>	<b>11,12,600</b>	<b>1,845</b>	<b>1,885</b>
<b>Total equity and liabilities</b>		<b>80,446</b>	<b>3,44,445</b>	<b>133</b>	<b>584</b>

*M. Ammmmbek*



**Note 6 : Financial assets**

**6(a) Non-current investments**

	March-2023	March-2022	March-2023	March-2022
<b>Unquoted</b>				
	-			
<b>Total (equity instruments)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Diminished In Value of Investment</b>				
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6(b) Trade receivables**

	March-2023	March-2022	March-2023	March-2022
Trade receivables	0		0	
Receivables from related parties (refer note 35)	0	0	0	0
Less: Allowance for doubtful debts				
<b>Total receivables</b>	<b>0</b>		<b>0</b>	
Current portion				
Non-current portion				

**Break-up of security details**

	March-2023	March-2022	March-2023	March-2022
Secured, considered good				
Unsecured, considered good				
Doubtful				
<b>Total</b>				
Allowance for doubtful debts				
Total trade receivables				

The relevant carrying amounts are as follows:

	March-2023	March-2022	March-2023	March-2022
Total transferred receivables				
Associated secured borrowing (note 13(a))				

*Mudhannur*

**6(c) Loans**

	March-2023				March-2022			
	CURRENT		NON CURRENT		CURRENT		NON CURRENT	
<b>Unsecured, considered good</b>								
Loan to Related Party (refer note 35)	0	0	0	0	0	0	0	0
Loan to directors (refer note 35)								
Loan to employees								
Deposits			0					0
<b>Unsecured and considered doubtful</b>								
Loan to employees								
Less: Allowance for doubtful								
<b>Total loans</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6(d) Cash and cash equivalents**

	March-2023	March-2022	March-2023	March-2022
Balances with banks in Stanbic Bank	80,446	3,44,446	133	584
Fixed Deposits				
Cash on hand	0		0	
<b>Total cash and cash equivalents</b>	<b>80,446</b>	<b>3,44,446</b>	<b>133</b>	<b>584</b>

*W. Schmitt*

**Note 8: Other non-current assets**

	March-2023	March-2022	March-2023	March-2022
1(77) Capital advances				
1(77) Advances other than capital advances		0		0
Advances to suppliers				
Vat Recoverable				
<b>Total other non-current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 9: Inventories**

	March-2023	'March-2022	March-2023	'March-2022
2(37) Raw materials & Packing Material	-			
2(37) Work-in-progress				
2(37) Finished goods				
2(37) Traded goods			0	
2(36) Stores and spares Consumables				
1(77) Goods In Transit				
<b>Total inventories</b>	<b>-</b>		<b>-</b>	

Sch 1 **Note 10: Other current assets**

	March-2023	'March-2022	March-2023	'March-2022
Prepayments				
Staff Advances	-			
Advance to Director for Expenses				
Advances to Suppliers for Goods & Services	-	0		0
Other Receivables		0		0
Pre Paid		0		0
Balance with revenue Authority				
- Vat	-			
- Withholding Tax ( Income Tax )				
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 11: Assets classified as held for sale**

	March-2023	March-2022	March-2023	March-2022
Building				
Disposal group (note 33)				
<b>Total assets classified as held for sale</b>				

*M. Shammurath*

**Note 13: Financial liabilities**

**13(a) Non-current borrowings**

	March-2023	March-2022	March-2023	March-2022
Secured				
<b>Term loans</b>				
<i>From banks</i>		0		0
<b>Unsecured Loan</b>				
Related Party		0		0
<b>Total non-current borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Current maturities of long-term debt (included in note 13(b))				
Less: Current maturities of finance lease obligations (included in note 13(b))				
Less: Interest accrued (included in note 13(b))				
<b>Non-current borrowings (as per balance sheet)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13(b) Other financial liabilities**

	March-2023	March-2022	March-2023	March-2022
<b>Non-current</b>				
<i>Derivatives not designated as hedges</i>				
Deffered Purchases Consideration				
<i>Others</i>				
Contingent consideration (note 32)				
<b>Total other non-current financial liabilities</b>		<b>0</b>		<b>0</b>
<b>Current</b>				
Current maturities of long-term debt				
Current maturities of finance lease obligations				
Interest accrued				
Capital creditors				
<i>Derivatives designated as hedges</i>				
Foreign-exchange forward contracts				
<i>Derivatives not designated as hedges</i>				
Principal swap				
<b>Total other current financial liabilities</b>		<b>0</b>		<b>0</b>

**13(a) Current borrowings**

	March-2023	March-2022	March-2023	March-2022
<b>Loans repayable on demand</b>				
<b>Secured</b>				
<i>From banks</i>	0	0	0	0
Factored receivables				
<b>Unsecured</b>				
<i>From related parties</i>	0	0	0	0
Loans from Others	0	0	0	0
<b>Total current borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Interest accrued (included in note 13(b))				
<b>Current borrowings (as per balance sheet)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13(b) Other financial liabilities**

	March-2023	March-2022	March-2023	March-2022
<b>Non-current</b>				
<i>Derivatives not designated as hedges</i>				
Principal swap				
<i>Others</i>				
Contingent consideration (note 32)				
<b>Total other non-current financial liabilities</b>				
<b>Current</b>				
Current maturities of long-term debt				
Current maturities of finance lease obligations				
Interest on loan from Nitro & Daimond		0		0
Capital creditors				
<i>Derivatives designated as hedges</i>				
Foreign-exchange forward contracts				
<i>Derivatives not designated as hedges</i>				
Principal swap				
<b>Total other current financial liabilities</b>		<b>0</b>		<b>0</b>

**13(c) Trade payables**

	March-2023	March-2022	March-2023	March-2022
<b>Current</b>				
Trade payables	11,12,600	11,12,600	1,845	1,885
Trade payables to related parties (note 35)	0		0	
<b>Total trade payables</b>	<b>11,12,600</b>	<b>11,12,600</b>	<b>1,845</b>	<b>1,885</b>

*Mesommmmm.kh*

## Note 12: Equity share capital and other equity

### 12(a) Equity share capital

1(7) Authorised equity share capital  
Sch III

	March-2023	March-2022	March-2023	March-2022
As at 1 April 2020				
Share Application Money				
<b>As at 31 March 2021</b>	1000000	10,00,000	1,658	1,695
Increase during the year				
<b>As at 30 Sep 2021</b>	<b>10,00,000</b>	<b>10,00,000</b>	<b>1,658</b>	<b>1,695</b>

### Scl 12(b) Reserves and surplus

	March-2023	March-2022	March-2023	March-2022
Forex Reserve				
General Reserve				
Add : TRF from PNL				
- Forex Loss Current Year on Opening Balance				
Transfer to Minority- Opening Reserve				
Transfer to Minority- Forex Gain Loss				
<b>Total reserves and surplus</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Scl (i) Securities premium reserve

1(106) (d)

	March-2023	March-2022	March-2023	March-2022
1(7) Opening balance				
Exercise of options - proceeds received				
Acquisition of subsidiary				
32 Rights issue				
1(7) Transaction costs arising on share issues, net of tax of INR 90				
1(7) <b>Closing balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Scl (iv) Retained earnings

1(106) (d)

	Ok		Ok	
	March-2023	March-2022	March-2023	March-2022
1(1) Opening balance	-17,68,155	-15,04,155	-2,996	-2,549
Net profit for the period	-2,64,000	-2,64,000	-419	-469
- Forex Loss				21
Advance towards Share capital				0
- Dividends				
Add :- Forex Loss/Gain on PNL Closing & Average Rate			-19	
Add :- Forex Loss/Gain on Opening Reserve & PNL			64	
<b>Closing balance</b>	<b>-20,32,155</b>	<b>-17,68,155</b>	<b>-3,371</b>	<b>-2,996</b>
<b>Total</b>	<b>-20,32,155</b>	<b>-17,68,155</b>	<b>-3,371</b>	<b>-2,996</b>
	0	0	0	0

### Minority :- Interest

	March-2023	March-2022	March-2023	March-2022
Opening balance Minority of PNL				
Opening balance Minority of Reserve				
Net profit for the period				
- Forex Loss Current Year on Opening Balance on PNL				
- Forex Loss Current Year on Opening Balance on Reserve				
Dividends				
- Minority Share on Capital				
<b>Closing balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Muhammad*

**Note 15: Employee benefit obligations 8**

	March-2023	March-2022	March-2023	March-2022
Employee Benefit Payables	0	0	0	0
<b>Total other current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 16: Deferred tax liabilities**

The balance comprises temporary differences attributable to:

	March-2023	March-2022
Property, plant and equipment and investment property		
Intangible assets		
Financial assets at fair value through profit or loss		
Financial assets at FVOCI (including derivatives)		
<i>Other items</i>		
Investments in associates and joint ventures		
Convertible bonds		
Others		
Total deferred tax liabilities		
Set-off of deferred tax liabilities pursuant to set-off provisions		
<b>Net deferred tax liabilities</b>		

*Movements in deferred tax liabilities*

	Property, plant and equipment and investment property	Other items	Total
<b>At 1 April 2015</b>			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
<b>At 31 March 2016</b>			
Charged/(credited)			
- to profit or loss			
- to other comprehensive income			
- transfer from other reserves to retained earnings			
- directly to equity			
Acquisition of subsidiary (note 32)			
<b>At 31 March 2017</b>			

**Note 17: Current tax liabilities**

	March-2023	March-2022
Opening balance		
Add: Current tax payable for the year		
Less: Taxes paid		
<b>Closing balance</b>		

**Note 19: Other current liabilities**

	March-2023	March-2022	March-2023	March-2022
Other Current Liability	0	0	0	0
<b>Total other current liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 20: Current Tax Liability**

	March-2023	March-2022	March-2023	March-2022
Current Tax Liabilities	0	0	-	0
<b>Total Other Current Liabilities</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>

*Handwritten signature*



**Note 20: Revenue from operations**

The group derives the following types of revenue:

	March-2023	March-2022	March-2023	March-2022
Sale of products (including excise duty)	0	0	0	0
Sale of services	0	0	0	0
Other operating revenue	0	0	0	0
<b>Total revenue from continuing operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 21: Other income and other gains/(losses)**

**(a) Other income**

	Notes	March-2023	March-2022	March-2023	March-2022
Interest on Loan Given	4	0	0	0	0
Bank Interest		0	0	0	0
Commission Recd		0	0	0	0
Management Charges		0	0	0	0
Dividend		0	0	0	0
Other Misc Expenses		0	0	0	0
Insurance Claim	18	0	0	0	0
Profit on Sale of Fixed Asset		0	0	0	0
<b>Total other income</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**(b) Other gains/(losses)**

	Notes	March-2023	March-2022	March-2023	March-2022
Net gain on disposal of property, plant and equipment (excluding property, plant and equipment sold as part of the di	3	0	0	0	0
Net gain on financial assets mandatorily measured at fair value	6(a)	0	0	0	0
Net gain on sale of investments	6(a)	0	0	0	0
Fair value losses on derivatives not designated as hedges	13(b)	0	0	0	0
Changes in fair value of contingent consideration	13(b)	0	0	0	0
Net foreign exchange losses		0	0	0	0
Other items		0	0	0	0
<b>Total other gains/(losses)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 22(a): Cost of materials consumed**

	March-2023	March-2022	March-2023	March-2022
Raw materials at the beginning of the year	0			
Add: Purchases	-		0	
Less: Raw material at the end of the year	-		0	
<b>Total cost of materials consumed</b>	<b>-</b>		<b>0</b>	

	March-2023	March-2022	March-2023	March-2022
Raw materials at the beginning of the year				
Add: Purchases traded goods	-		0	
Less: Raw material at the end of the year				
<b>Total cost of materials consumed</b>				

**Note 22(b): Changes in inventories of work-in-progress, stock-in-trade and finished goods**

	March-2023	March-2022	March-2023	March-2022
<b>Opening balance</b>				
Work-in progress	0			
Finished goods	0			
Traded goods	-		0	
<b>Total opening balance</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing balance</b>				
Work-in progress	-			
Finished goods	-			
Traded goods	-		0	
<b>Total closing balance</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total changes in inventories of work-in-progress, stock-in-trade and finished goods	<b>0</b>		<b>0</b>	

*Mesmmmmmm*

**Note 23: Employee benefit expense**

	Notes	March-2023	March-2022	March-2023	March-2022
Salaries, wages and bonus		0	0	0	0
Contribution to provident fund		0	0	0	0
Employee share-based payment expense	39	0	0	0	0
Gratuity	15	0	0	0	0
Leave compensation	15	0	0	0	0
Post-employment pension benefits	15	0	0	0	0
Post-employment medical benefits	15	0	0	0	0
Staff welfare expenses		0	0	0	0
Worker Compesataion		0	0	0	0
<b>Total employee benefit expense</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note 24: Depreciation and amortisation expense**

	Notes	March-2023	March-2022	March-2023	March-2022
Depreciation of property, plant and equipment	3	-		0	
Depreciation on investment properties	4				
Amortisation of intangible assets	5				
<b>Total depreciation and amortisation expense</b>		<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Mshmmmm*

**Note 25: Other expenses**

	March-2023	March-2022	March-2023	March-2022
Accounting & Audit Charges	0	0	0	0
Admin Charge SIL Adiman	0	0	0	0
Advertisement	0	0	0	0
Amortisation / Devaluation of Goodwill	0	0	0	0
Impairment of Investment	0	0	0	0
Consumption of Consumable	0	0	0	0
Direct Expense Bulk	0	0	0	0
Directors Allowance	0	0	0	0
Directors Expenses	0	0	0	0
Directors Fees	0	0	0	0
Donations	0	0	0	0
Electricity Charges/ Power & Fuel Expenses	0	0	0	0
Immigration Expenses	0	0	0	0
Insurance	0	0	0	0
Legal Fees	0	0	0	0
Management & Admin Charges	0	0	0	0
Marketing & Operation Consultancy fees	0	0	0	0
Professional Fees	0	0	0	0
Rates & Taxes	0	0	0	0
Rent	0	0	0	0
Repair & Maintenance	0	0	0	0
Repair & Maintenance Civil	0	0	0	0
Repair & Maintenance Plant	0	0	0	0
Technical Services Fees	0	0	0	0
Travelling	0	0	0	0
<b>Z Other Expenses</b>	2,64,000	2,64,000	419	469
<b>Total other expenses</b>	<b>2,64,000</b>	<b>2,64,000</b>	<b>419</b>	<b>469</b>

**Note 25(a): Details of payments to auditors**

	March-2023	March-2022	March-2023	March-2022
<b>Payment to auditors</b>				
<b>As auditor:</b>				
Audit fees	0	0	0	0
Tax audit fee				
<b>In other capacities</b>				
Taxation matters				
Company law matters				
Certification fees				
Re-imburement of expenses				
<b>Total payments to auditors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Masammunth*



**Note 27: Income tax expense**

	March-2023	March-2022	March-2023	March-2022
(a) Income tax expense				
Current tax	0	0	0	0
Current tax on profits for the year				
Adjustments for current tax of prior periods				
<b>Total current tax expense</b>	<b>0</b>		<b>0</b>	
Deferred tax	-	-	-	0
Decrease (increase) in deferred tax assets				
(Decrease) increase in deferred tax liabilities				
<b>Total deferred tax expense/(benefit)</b>	<b>-</b>		<b>-</b>	
<b>Income tax expense</b>	<b>-</b>		<b>-</b>	
Income tax expense is attributable to:				
Profit from continuing operations				
Profit from discontinued operation				

**(c) Reconciliation of tax expense and the accounting profit multiplied by India's tax rate:**

	March-2023	March-2022	March-2023	March-2022
Profit from continuing operations before income tax expense				
Profit from discontinuing operation before income tax expense				
<b>Tax at the Indian tax rate of 30% (2015-2016 - 30%) *</b>				
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:				
Goodwill impairment				
Amortisation of intangibles				
Weighted deduction on research and development expenditure				
Corporate social responsibility expenditure				
Employee share-based payment expense				
Contingent consideration				
Other items				
Difference in overseas tax rates				
Adjustments for current tax of prior periods				
Tax losses for which no deferred income tax was recognised				
Previously unrecognised tax losses now recouped to reduce current tax expense				
Previously unrecognised tax losses used to reduce deferred tax expense (i)				
<b>Income tax expense</b>				

**(d) Amounts recognised directly in equity**

	Notes	March-2023	March-2022	March-2023	March-2022
Aggregate current and deferred tax arising in the reporting period and not recognised in net profit or loss or other comprehensive income but directly debited/ (credited) to equity:					
Current tax: share-issue transaction costs	12				
Deferred tax: Convertible bonds	13(a)				

**(e) Tax losses**

	March-2023	March-2022	March-2023	March-2022
Unused tax losses for which no deferred tax asset has been recognised				
Potential tax benefit @ 30%				

**(f) Unrecognised temporary differences**

	March-2023	March-2022	March-2023	March-2022
Temporary difference relating to investments in subsidiaries for which deferred tax liabilities have not been recognised:				
Undistributed earnings				
Unrecognised deferred tax liabilities relating to the above temporary differences				

*Mshmmmm*

USD

Particulars	Notes	March-2023	March-2022	March-2023	March-2022
Administrative Exp		0	0	0	0
Bad Debts W/O		0	0	0	0
Bank Charges & Other Extra Ordinary Losses		264000	2,64,000	419	469
Capitalised Expenses Amortised		0	0	0	0
Chamber Of Commerce Fees & Meeting Expenses		0	0	0	0
Interest & panalty		0	0	0	0
Community Liaisioning & Relationship		0	0	0	0
Conveyance		0	0	0	0
Corporate Social Responsibility Exp.		0	0	0	0
Entertainment		0	0	0	0
Exhibition, Seminar & Training Expenses		0	0	0	0
Export Expenses		0	0	0	0
Factory Expenses		0	0	0	0
Freight On Sales (Domestic + Export)		0	0	0	0
General Administration Expenses		0	0	0	0
Guest House Expenses		0	0	0	0
Information Tech Exp		0	0	0	0
Loss By Theft		0	0	0	0
Loss From Exchange Rate Fluctuation		0	0	0	0
Loss on Sale of Asset		0	0	0	0
Magazine Expenses		0	0	0	0
Maintainance and Cleaning charges		0	0	0	0
Mines, Permit & Related Expenses		0	0	0	0
Miscellaneous Expenses		0	0	0	0
Motor Vehicle Expenses		0	0	0	0
Non Allowable Expenses		0	0	0	0
Office Expenses		0	0	0	0
Postage, Courier & Cargo Expenses		0	0	0	0
Printing And Stationery		0	0	0	0
Provision for Bad Debt		0	0	0	0
Public Relations		0	0	0	0
Pump Truck Expenses		0	0	0	0
Raw Material Handling Charges		0	0	0	0
Registration & License		0	0	0	0
Sales Promotion		0	0	0	0
Electronic Fiscal device		0	0	0	0
Sales Tax		0	0	0	0
Security Service Charges		0	0	0	0
Seismic Direct Expenses		0	0	0	0
Subscription		0	0	0	0
Training & Seminar		0	0	0	0
Tax Expenses		0	0	0	0
Telephone & Internet Expenses		0	0	0	0
Other Expenses 2008-2016		0	0	0	0
<b>Total</b>		<b>2,64,000</b>	<b>2,64,000</b>	<b>419</b>	<b>469</b>

13(A) NON Current Borrowing

Particular	March-2023	March-2022	March-2023	March-2022
From Banks				
<b>Total- A</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Related Party				
<b>Total- B</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL (A+B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13(B) Current Borrowing

Particular	March-2023	March-2022	March-2023	March-2022
From Bank				
<b>TOTAL (A)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
From Related Party				
<b>TOTAL (B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL (A +B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13(c) Trade payables

Particular	March-2023	March-2022	March-2023	March-2022
Accounting charges payable	11,12,600	11,12,600	1,845	1,885
	0	0		
	0	0		
	0	0		
	0	0		
	0	0		
	0	0		
	0	0		
	0	0		
<b>Total -A</b>	<b>11,12,600</b>	<b>11,12,600</b>	<b>1,845</b>	<b>1,885</b>
<b>Realted Party</b>				
Solar Explochem Zambia Ltd			0	
Solar Overseas Mauritius Ltd			0	
Economic Explosives Limited			0	
Solar Industries India Ltd			0	
<b>Total -B</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total ( A+B)</b>	<b>11,12,600</b>	<b>11,12,600</b>	<b>1,845</b>	<b>1,885</b>

*Mahmmmmmm*

**(6B) Trade Receivables**

Particular	March-2023	March-2022	March-2023	March-2022
MBOGO MINING AND GENERAL SUPPLY LTD LVC COMPANY LIMITED				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6(c) Loans - Non Current**

Particular	March-2023	March-2022	March-2023	March-2022
Loan to realted Party Ortin Investements		0 0		0 0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6(c) Loans - Current**

Particular	March-2023	March-2022	March-2023	March-2022
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**6(d) Cash and cash equivalents**

Particular	March-2023	March-2022	March-2023	March-2022
Eco Bank	80,446	3,44,446	133.41	584
Stanbic Bank TZS			-	
Cash in Hand		-	-	
<b>Total</b>	<b>80,446</b>	<b>3,44,446</b>	<b>133</b>	<b>584</b>

**6(e) Others Financial Assets**

Particular	March-2023	March-2022	March-2023	March-2022
Mr. Kishor (Shares)			-	
Mr. Rohan ( Shares)			-	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Mstammmbh*