

INTERNATIONAL COAL VENTURES PRIVATE LIMITED

CIN No: U10100DL2009PTC190448

Standalone balance sheet as at 31st March 2024

(All amounts are in INR Lacs, except for share data unless otherwise stated)

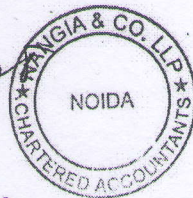


Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
ASSETS			
Non-current assets			
Property, plant and equipment	3	0.54	0.57
Intangibles assets	4	2.63	2.63
Investment in subsidiary	5	1,40,454.94	1,40,454.94
Financial assets			
Other financial assets	6	-	136.00
		1,40,458.11	1,40,594.14
Current assets			
Financial assets			
Trade receivable	7	448.62	-
Cash and cash equivalents	8	331.04	32.39
Other bank balances	9	-	636.29
Other financial assets	10	0.04	9.88
Current tax assets (net)	11	18.30	16.59
Other current assets	12	176.11	196.04
		974.11	891.19
Total Assets		1,41,432.22	1,41,485.33
EQUITY AND LIABILITIES			
Equity			
Equity share capital	13	1,46,029.06	1,46,029.06
Other equity	14	(4,904.46)	(5,113.61)
		1,41,124.60	1,40,915.45
Liabilities			
Current liabilities			
Financial liabilities			
Other financial liabilities	15	304.14	568.35
Other current liabilities	16	3.48	1.53
		307.62	569.88
Total Equity & Liabilities		1,41,432.22	1,41,485.33
Material accounting policies	2		
The notes referred to above form an integral part of these standalone financial statements	3-50		

In terms of our report of even date
For Nangia & Co. LLP
Chartered Accountants
ICAI Reg. No. 002391C

Vikas Gupta

(Vikas Gupta)
Partner
Membership No.076879



For and on behalf of the Board of Directors of
INTERNATIONAL COAL VENTURES PRIVATE LIMITED

A.K. Bagchi

(A.K. Bagchi)
Director
DIN No. 9835584

Amarendu Prakash

(Amarendu Prakash)
Chairman
DIN No. 08896653

Suresh Gupta

(Suresh Gupta)
Chief Executive Officer
PAN No. AEEPG2575E

Naveen Kumar

(Naveen Kumar)
Company Secretary
Membership No. 43214

Place: Noida
Date: 10 JUL 2024



INTERNATIONAL COAL VENTURES PRIVATE LIMITED

CIN No: U10100DL2009PTC190448

Standalone statement for profit and loss for the year ended 31st March 2024

(All amounts are in INR Lacs, except for share data unless otherwise stated)



Particulars	Note No.	Year ended 31st March 2024	Year ended 31st March 2023
Income:			
Other income	17	501.12	44.08
Total Income		501.12	44.08
Expenses:			
Employee benefit expense	18	235.79	189.07
Depreciation and amortization expense	19	0.03	0.13
Other expenses	20	56.15	55.22
Total Expenses		291.97	244.41
Profit/(Loss) before exceptional items and tax		209.15	(200.33)
Exceptional items gain / (loss)		-	-
Profit / (Loss) before tax		209.15	(200.33)
Tax expense:	21		
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit / (Loss) for the year		209.15	(200.33)
Other comprehensive income			
A i) Items that will not be reclassified to profit and loss		-	-
ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B i) Items that will be reclassified to profit or loss		-	-
ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Other comprehensive income for the year		-	-
Total comprehensive Profit/ (loss) for the year		209.15	(200.33)
Earnings per equity share	27		
Weighted average number of equity shares (face value of ₹ 10 each)		1,46,02,90,642	1,46,02,90,642
Earning per equity share:			
(1) Basic		0.01	(0.01)
(2) Diluted		0.01	(0.01)
Material accounting policies	2		
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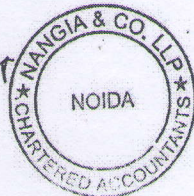
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INTERNATIONAL COAL VENTURES PRIVATE LIMITED
CIN No: U10100DL2009PTC190448
Standalone Cash Flows Statement for the year ended 31st March 2024
(All amounts are in INR Lacs, except for share data unless otherwise stated)

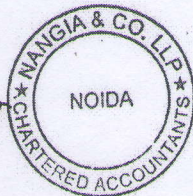


Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Cash flows from operating activities		
Profit/(Loss) before tax	209.15	(200.33)
Adjustments for:		
Depreciation and amortization	0.03	0.13
Interest income on fixed deposit	(17.70)	(44.08)
Liabilities written back	(103.51)	-
Foreign exchange (gain)/ loss (net)	(4.39)	6.91
Operating profit/(Loss) before working capital changes	83.58	(237.37)
Movements in working capital:		
Decrease/ (increase) in trade receivables	(444.23)	-
Decrease/ (increase) in loans and other financial assets and other assets	29.81	(47.68)
Increase/(decrease) in other financial liabilities, other liabilities and provisions	(158.75)	22.87
Cash used in operations	(573.17)	(24.81)
Income taxes (paid)/ refund	(1.71)	(4.68)
Net cash used in operating activities (A)	(491.30)	(266.87)
Cash flows from investing activities		
(Investment in)/maturity from fixed deposits	772.29	(39.97)
Interest income on fixed deposit	17.66	44.08
Net cash generated from investing activities (B)	789.95	4.11
Cash flows from financing activities		
Net cash generated from/ (used in) financing activities (C)	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	298.65	(262.76)
Cash and cash equivalents at beginning of year	32.39	295.15
Cash and cash equivalents at end of year	331.04	32.39
The above cash flow statement has been prepared under the "Indirect Method", as set out in Indian Accounting Standard 7 (Ind AS-7) on "Statements of Cash Flows".		
Material accounting policies		2
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INTERNATIONAL COAL VENTURES PRIVATE LIMITED
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 Standalone Statement of changes in equity for the year ended 31st March 2024
 (All amounts are in INR Lacs, except for share data unless otherwise stated)



A Equity share capital
 As at 31st March, 2024

Balances as at 1st April 2023	Changes in equity share capital due to prior period errors	Restated balance as at 1st April 2023	Changes in equity share capital	Balances as at 31st March 2024
1,46,029.06	-	1,46,029.06	-	1,46,029.06

As at 31st March, 2023

Balances as at 1st April 2022	Changes in equity share capital due to prior period errors	Restated balance as at 1st April 2022	Changes in equity share capital	Balances as at 31st March 2023
1,46,029.06	-	1,46,029.06	-	1,46,029.06

B Other equity

As at 31st March, 2024

Particulars	Retained Earnings
Balance as at 1st April 2023	(5,113.62)
Total comprehensive income for 2023-24	209.15
Balance as at 31st March 2024	(4,904.47)

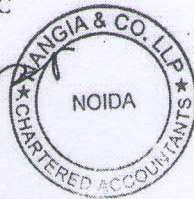
As at 31st March, 2023

Particulars	Retained Earnings
Balance as at 1st April 2022	(4,913.29)
Total comprehensive income for 2022-23	(200.33)
Balance as at 31st March 2023	(5,113.62)

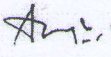
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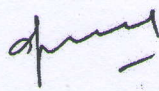

 (Vikas Gupta)
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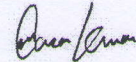


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