PRABHA ENERGY LIMITED

(Formerly known as Prabha Energy Private Limited)

CIN: U40102GJ2009PLC057716
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PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF PRABHA ENERGY LIMITED ("COMPANY")

STATUTORY ADVERTISEMENT IN COMPLIANCE WITH PARA 5 OF SECTION B OF PART – II OF SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD-2/P/CIR/2023/93 DATED JUNE 20, 2023, AS AMENDED ("SEBI MASTER CIRCULAR") READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY OF RULE 19(2)(B) OF THE SCRR.

A. ABOUT THE SCHEME OF ARRANGEMENT (the "Scheme")

Hon'ble NCLT has, vide an order dated August 30, 2024, read with corrigendum order dated September 11, 2024, approved the Scheme of Arrangement between Deep Energy Resources Limited ("DERL") and Savla Oil and Gas Private Limited ("SOGPL") and Prabha Energy Private Limited ("PEPL") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and other applicable laws. The Scheme provides for merger of Transferor Company 1 and Transferor Company 2 with and into the Transferee Company on a going concern basis and issue of Equity Shares of the Transferee Company to the shareholders of Transferor Company 1 and Transferor Company 2 in consideration thereof in accordance with the provisions of Section 2(1B) of the IT Act and Section 230 to 232 of the Companies Act, 2013. The Effective Date of the Scheme is September 22, 2024, with the Appointed Date of April 1, 2022. Accordingly, in accordance with the Scheme, our Company has allotted 13,69,05,531 Equity Shares of ₹ 1 each to the shareholders of DERL and SOGPL as on the Record Date in terms of the Scheme.

B. DETAILS OF CHANGE OF NAME AND/OR OBJECT CLAUSE

Our Company was incorporated as "Prabha Energy Private Limited" on August 05, 2009, under the Companies Act, 1956, in the state of Gujarat vide Certificate of Incorporation issued by the Assistant Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). Subsequently, our Company was converted into a public limited company pursuant to a special resolution passed by our Shareholders at an Extra-ordinary General Meeting held on May 23, 2024, and the name of our Company was changed to "Prabha Energy Limited". A fresh certificate of incorporation consequent upon conversion from a Private Limited Company to Public Limited Company dated July 23, 2024, was issued by the Registrar of Companies, Central Processing Centre.

The sub-clause (2) of the Object Clause is changed as under; 2.To carry on the business of conventional and unconventional oil and/or gas and/or CBM and/or shale and/or hydrocarbons comprising of any or all of exploration, production, development, marketing, transportation, operations, trading in Natural Gas and Crude Oil and to carry on business of providing and operating ships, vessels, rigs, structures, machineries, equipments and personnel required for on shore and offshore drilling, oil/gas/CBM/shale/hydrocarbons field services such as mud engineering, mud logging, cementing, hydrofracturing, work-over, testing, wire line logging inspection, repairs and reconditioning of tubular, oil/gas exploration, production, development, transportation, storing and handling of oil for oil and natural gas industry in India or in any part of the World individually or as joint venture with Indian or International collaboration both technical and financial.

C. CAPITAL STRUCTURE OF THE COMPANY

The capital structure of our Company as on the date of Information Memorandum is set forth below:

(₹ In Lakhs except per share data)

	Particulars	Aggregate value at Nominal Value
A	**Pre-Scheme**	
I	**Authorised Share Capital**	
	17,80,610 Equity Shares of ₹ 10 each	178.06
	37,60,060 Preference Shares of ₹ 10 each	376.01
	Total	**554.07**
II	**Issued, Subscribed and Paid-up Share Capital**	
	17,80,609 Equity Shares of ₹ 10 each	178.06
	15,93,000 Preference Shares of ₹ 10 each	159.30
	Total	**337.36**
III	**Securities Premium**	**4,127.55**
B	**Post-Scheme**	
I	**Authorised Share Capital**	
	58,81,48,100 Equity Shares of ₹ 1 each	5,881.48
	52,60,060 Preference Shares of ₹ 10 each	526.01
	Total	**6,407.49**
II	**Issued, Subscribed and Paid-up Share Capital**	
	13,69,05,531 Equity Shares of ₹ 1 each	1369.06
III	**Securities Premium**	**20,183.84**

D. SHAREHOLDING PATTERN OF THE COMPANY

1. PRE-SCHEME SHAREHOLDING PATTERN OF OUR COMPANY

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerial ised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	7*	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609
(B)	Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	7	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609

*Includes 5 nominee holding 1 equity shares each on behalf of Deep Energy Resources Limited

2. POST-SCHEME SHAREHOLDING PATTERN OF THE COMPANY

The Post Scheme shareholding pattern of our Company as on the date of Information Memorandum is set forth below:

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerial ised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	13	10,98,37,209	-	-	10,98,37,209	80.23	10,98,37,209	-	10,98,37,209	80.23	0	80. 23	-	-	-	10,98,37,209
(B)	Public	13,293	2,70,68,322	-	-	2,70,68,322	19.77	2,70,68,322	-	2,70,68,322	19.77	0	19.77	-	-	-	2,70,68,322
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	13,306	13,69,05,531	-	-	13,69,05,531	100.00	13,69,05,531	-	13,69,05,531	100.00	0	100.00	-	-	-	13,69,05,531

E. PRE AND POST-SCHEME SHAREHOLDING OF THE PROMOTERS AND PROMOTER GROUP

1. Pre-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla*	1	0.00
2.	Paras Shantilal Savla*	1	0.00
3.	Deep Energy Resources Limited	946558	53.16
4.	Savla Oil and Gas Private Limited	834046	46.84
5.	Priti Paras Savla*	1	0.00
6.	Sheetal Rupesh Savla*	1	0.00
7.	Manoj Shantilal Savla*	1	0.00
	Sub-Total (A)	**1780609**	**100.00**
B	**Promoter Group**		
	Total (A+B)	**1780609**	**100.00**

* Registered owners and Deep Energy Resources Limited is the beneficial owner

2. Post-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla	3,59,41,432	26.25
2.	Paras Shantilal Savla	4,03,581	0.29
	Sub-Total (A)	**3,63,45,013**	**26.55**
B	**Promoter Group**		
3.	Shantilal Savla Family Trust	4,09,58,024	29.92
4.	Rupesh Savla Family Trust	2,35,99,803	17.24
5.	Priti Paras Savla	33,30,323	2.43
6.	Mita Manoj Savla	18,30,167	1.34
7.	Shail Manoj Savla	15,00,155	1.10
8	Horn Ok Financial Services Pvt Ltd	13,80,849	1.01
9.	Sheetal Rupesh Savla	5,00,278	0.37
10.	Manoj Shantilal Savla	3,90,785	0.29
11.	Shanil Paras Savla	953	0.00
12.	Aarav Rupesh Savla	845	0.00
13.	Vidhi Shail Savla	14	0.00
	Sub-Total (B)	**7,34,92,196**	**53.68**
	Total (A+B)	**10,98,37,209**	**80.23**

F. DETAILS OF THE TEN LARGEST SHAREHOLDERS OF THE COMPANY AS ON DATE:

Sr. No.	Name of the Shareholder	Interest	No. of Shares held	% of total equity share capital
1.	Shantilal Savla Family Trust	Promoter Group	4,09,58,024	29.92
2.	Rupesh Kantilal Savla	Promoter	3,59,41,432	26.25
3.	Rupesh Savla Family Trust	Promoter Group	2,35,99,803	17.24
4.	Priti Paras Savla	Promoter Group	33,30,323	2.43
5.	Mita Manoj Savla	Promoter Group	18,30,167	1.34
6.	Shail Manoj Savla	Promoter Group	15,00,155	1.10
7.	Horn Ok Financial Services Private Limited	Promoter Group	13,80,849	1.01
8.	Sheetal Rupesh Savla	Promoter Group	5,00,278	0.37
9.	Paras Shantilal Savla	Promoter	4,03,581	0.29
10.	Manoj Shantilal Savla	Promoter Group	3,90,785	0.29

G. DETAILS OF PROMOTER OF THE COMPANY:

The Promoter of our Company are Paras Shantilal Savla and Rupesh Kantilal Savla. A brief detail of the Promoter is set forth below:

Name and Address of Promoter	Educational Qualification & Experiences
Paras Shantilal Savla Add.: B-No. 37, Basant Bahar -1, Bopal, Ahmedabad-380058, Gujarat.	Paras Shantilal Savla, aged 53, is one of our Promoters. With over three decades of expertise, he graduated in Commerce from Gujarat University. Under his leadership, the organization has experienced exponential growth. Guided by his vision, the company has evolved from a mere transportation service entity to a comprehensive provider of energy infrastructure equipment solutions. He is also a Chairman & Managing Director of Deep Industries Limited.
Rupesh Kantilal Savla 13, Krishna society, near law garden, ellisbridge, Ahmedabad - 380006, Gujarat.	Rupesh Kantilal Savla, aged 52, Possessing over 28 years of experience in the energy sector, he has steered the organization towards extensive operational expansion. He completed his Masters in Business Administration from Bentley College, USA, and holds a degree in Commerce from Gujarat University. His responsibilities include supervising the coordination and implementation of various projects. He is also a Managing Director of Deep Industries Limited.

H. DETAILS OF BOARD OF DIRECTORS OF THE COMPANY

Sr. No.	Name, Designation, Address, Date of Birth, DIN, Occupation, Current Term, Period of Directorship and Nationality	Other Directorships
1.	**Shail Manoj Savla** **Designation:** Managing Director **Address:** 35, Basant Bahar, Nr. Basant Bahar Gymkhana, Bopal - 380058, Daskroi, Ahmedabad. **Date of Birth:** May 14, 1993 **DIN:** 08763064. **Occupation:** Business **Current Term:** For a period of five years, with effect from November 9, 2023, liable to retire by rotation **Period of Directorship:** Since August 13, 2022 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. MPD Warehousing Private Limited (Formerly known as Syahee Pigments Private Limited)* *Foreign Companies: Nil*
2.	**Premsingh Mangatsingh Sawhney** **Designation:** Chairman & Executive Director **Address:** 48, Applewoods Villas, Nr. Surbhit Vatika, Village Sanathal, Taluka-Sanand, District Ahmedabad-380058. **Date of Birth:** August 30, 1959 **DIN:** 03231054. **Occupation:** Business **Current Term:** For a period of three years, with effect from February 20, 2024 Liable to retire by rotation **Period of Directorship:** Since March 4, 2016 **Nationality:** Indian **Age:** 65 Years	*Indian Companies: Nil* *Foreign Companies: Nil*
3.	**Vishal Gautambhai Palkhiwala** **Designation:** Executive Director and CFO **Address:** B – 307, Parshwa Tower, Nr. Jivraj Bridge, Nr. Shyamal Cross Road, 132 Feet Ring Road, Satelite - 380015, Ahmedabad. **Date of Birth:** July 17, 1974 **DIN:** 09695011. **Occupation:** Service **Current Term:** For a period of three years, with effect from September 30, 2022 Liable to retire by rotation **Period of Directorship:** Since August 5, 2022. **Nationality:** Indian. **Age:** 50 Years	*Indian Companies: Nil* *Foreign Companies: Nil*

Sr. No.	Name, Designation, Address, Date of Birth, DIN, Occupation, Current Term, Period of Directorship and Nationality	Other Directorships
4.	**Shaily Jatin Dedhia** **Designation:** Independent Director **Address:** 12, Mahavir Bhavan, Vallabh Baug Lane, Damji Shamji Shah Chowk, Ghatkopar (East) – 400 077, Mumbai, Maharashtra. **Date of Birth:** December 12, 1983 **DIN:** 08853685. **Occupation:** Service **Current Term:** For a period of five years with effect from September 30, 2022 not liable to retire by rotation **Period of Directorship:** Since June 27, 2022. **Nationality:** Indian, **Age:** 40 Years	*Indian Companies:* *1. Dolphin Offshore Enterprises (India) Limited* *2. Deep Industries Limited* *3. Comtech International Limited* *4. Vadilal Industries Limited* *5. Vadilal Chemicals Limited* *6. Deep Natural Resources Limited* *Foreign Companies: Nil*
5.	**Priyanka Kishorbhai Gola** **Designation:** Independent Director **Address:** 92-H, Popatpara, Street No.-14, Popatpara Main Road, Rajkot-360001, Gujarat **Date of Birth:** July 10, 1993 **DIN:** 09384530. **Occupation:** Business **Current Term:** For a period of five years with effect from November 9, 2023 not liable to retire by rotation **Period of Directorship:** Since November 9, 2023 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. Jyati Resins and Adhesives Limited* *2. Mercury Trade Links Limited* *3. Falcon Technoprojects India Limited* *4. City Crops Agro Limited* *5. Chartered Logistics Limited* *6. Advance Multitech Limited* *7. Nisarg Engineering Limited* *Foreign Companies: Nil*
6.	**Navin Chandra Pandey** **Designation:** Independent Director **Address:** 202, West Wind Premises, B.J. Road, Band Stand, Near Band Stand, Bandra Mumbai-400050, Maharashtra, India. **Date of Birth:** March 23, 1960 **DIN:** 08252350. **Occupation:** Service Current Term: For a period of five years with effect from November 9, 2023 not liable to retire by rotation Period of Directorship: Since November 9, 2023. **Nationality:** Indian, **Age:** 64 Years	*Indian Companies:* *1.* *Bhavnagar Port Infrastructure Private Limited* *Foreign Companies:* *1.* *Foresight Global PTE Limited*

I. BUSINESS OVERVIEW AND STRATEGY:

We are an Oil and Gas company with business interests in both conventional and unconventional Oil and Gas exploration, production and trading. We have a portfolio of onshore exploration and production assets in both conventional and unconventional hydrocarbon category. We are currently holding a large acreage of onshore exploration and production assets in both conventional and unconventional category. As on December 31, 2024, out of 11, 4 assets are in development phase, 4 assets are in exploration phase and 3 have been relinquished. PEL had also ventured into the exploration and production (E&P) business of oil, gas, coal bed methane (CBM), and marginal oil fields (E & P business).

We have around 5396.55 sq km of area available with the company for carrying out its exploration & production operations with approximately over 460 MMBOE of in place prognostic hydrocarbon resource. We have total three service contracts for onshore marginal fields which were awarded by Oil and Natural Gas Corporation of Limited ("ONGC") in Jaisalmer, Rajasthan spread over an area of 100sq km containing 1.42 billion Cubic Meter (BCM) of gas reserves. Company has carried out well intervention jobs in the fields and also constructed Gas collecting station at Bankia with facility for separation, purification, and compression of natural gas. Purification and drying unit installed at the Gas Collecting Station is first of its kind for removing impurities. We have eight diversified Oil and Gas blocks including two coal bed methane (CBM). Company operates Oil and Gas blocks in Chhattisgarh, Gujarat and Madhya Pradesh over an area of 789 sq km, 534 sq km, and 3776 sq km respectively. Further, company have joint operatorship of North Karanpura coalbed methane (CBM) Block in Hazaribagh, Jharkhand with ONGC & Indian Oil Corporation Limited (IOCL) for development operations. Company has been awarded 25% Participating Interest in North Karanpura CBM Block focusing on Coalbed Methane E&P business spread over 271 sq km. As an operator of the block, company started development drilling at the block in June 2018, and 62 wells have been drilled by March 2022. Massive HF jobs have been carried out to maximise gas production.

Using the knowledge and understanding of CBM exploration among the team, better than expected coal seam thickness of approx 65m was established as against ~ 37m compared to earlier FDP, resulting in approximately doubling of the reserves. High to very high CBM gas potential has been observed during production testing of southern part wells.

Now the field is ready to evacuate the gas for fulfilling gas sales contracts of 60,000 SCMD volume signed as on December 31 2024.

We also have one Revenue Sharing Contract (RSC) for exploration, development & production of CBM in Jharia CBM Block I (26.55 Sq km) awarded by BCCL through competitive bidding process. It is a 100 percent Participating Interest (PI) of Prabha Energy Limited with 10% revenue sharing with BCCL. Exploration activities have been started in the block. For evacuation of gas from Jharia CBM block I, PNGRB has authorized Prabha Energy Limited to lay pipeline for connecting block with Urja Ganga pipeline passing just 8 kms away from the Jharia block area. This pipeline would be constructed by Prabha Energy Limited to connect Jharia Block with Urja Ganga Pipeline providing easy access to the countrywide market through National gas Grid. The Company will setup Infield pipelines for inter-connecting the wells along with Gas Gathering Stations (GGS) and gas Processing Facilities in FY2025-26.

Certain key operational and financial metrics on consolidation basis for the period ended Fiscal 2024, Fiscal 2023 and Fiscal 2022 is set forth below: (₹ in lakhs, except %)

Particulars	Nine months ended December 31, 2024	% of total revenue from operations	Fiscal 2024	% of total revenue from operations	Fiscal 2023	% of total revenue from operations	Fiscal 2022	% of total revenue from operations
Sale of Goods	**117.26**	**40.05%**	**47.83**	**17.17%**	**3093.39**	**92.48%**	**-**	**-**
Sale of Service	**175.54**	**59.95%**	**224.87**	**80.74%**	**251.98**	**7.52%**	**265.47**	**100.00%**
Other Operating Income	**-**	**-**	**5.81**	**2.09%**	**-**	**-**	**-**	**-**
Total Revenue from Operations	**292.80**	**100.00%**	**278.51**	**100.00%**	**3345.37**	**100.00%**	**265.47**	**100.00%**
EBITDA	**(19.91)**	**(6.80%)**	**(98.02)**	**(35.19%)**	**164.06**	**4.90`%**	**50.22**	**18.92%**
PAT	**(45.93)**	**(15.69%)**	**(94.65)**	**(33.98%)**	**376.45**	**11.25%**	**186.62**	**70.30%**

**EBITDA(%) is EBITDA expressed as percentage of Revenue from operations and PAT(%) is PAT expressed as percentage of total income.*
Note: EBITDA has been calculated as a sum of profit before tax, finance costs, depreciation and amortization excluding other income.

Our Strategies

a) **Leveraging Technical Capabilities to Grab Opportunities**

We can take competitive advantage of new opportunities using technical capability of experienced senior management and adeptness of new technology and techniques. We have robust partnerships with Public Sector Undertakings (PSUs) to strengthen our position in the energy sector. These collaborations leverage the strengths of both entities, combining Company's technical expertise and innovation with the resources and infrastructure of PSUs. We are efficiently managing contracts of three onshore marginal fields since 2007 awarded from Oil and Natural Gas Corporation Limited & operating coalbed Methane jointly with Oil and Natural Gas Corporation Limited & Indian Oil Corporation Limited since 2016.

Our top management have a wealth of experience and expertise in technical fields related to energy exploration and production. With visionary leadership has guided us towards embracing technologies and innovative approaches to optimize operations and enhance efficiency. We remain steadfast in our pursuit of excellence, poised to lead the way in technological advancement and value creation within the energy industry.

b) **Performance and Progress of the CBM Gas Assets.**

India, having the fifth largest proven coal reserves in the world, presents a significant opportunity for considering CBM as an alternative source for augmenting India's energy resource, in line with the vision of reducing hydrocarbon import and moving towards gas-based economy. Coalbed Methane (CBM), an unconventional source of natural gas is now considered as an alternative source for augmenting India's energy resource.

Our company has participating interest in 2 CBM blocks located in prolific Damodar Valley basin. Company has already conducted E&P activities at its existing CBM blocks. These fields are also being connected to national pipeline grid in a short span. Thus the company is well poised to monetize these assets shortly. Company has in-depth CBM exploration and production expertise, to exploit the potential of these CBM blocks, as well as any other CBM blocks on offer in future.

c) **Capitalizing on Technology & Innovation**

In recent years, there have been significant advancements domestically and internationally in technology and innovation related to oil and natural gas exploration and production. These technological advancements and embracing innovation help us to position ourselves for long-term success in the dynamic and competitive oil and gas industry. By combining our technical expertise and innovative technologies developed by reputable organisations, this collaboration creates fertile ground for the exchange of knowledge, best practices, and cutting-edge technologies.

J. REASON FOR THE SCHEME OF ARRANGEMENT

(i) The amalgamation of the Transferor Company 1 and the Transferor Company 2 with and into the Transferee Company would simplify the group structure and further results in business and operational synergies in following way:

a. Creating enhanced value for the shareholders through potential unlocking of value through listing of businesses of all the parties.
b. Efficiency in management, control and running of businesses of the companies concerned and create a financially strong amalgamated company.
c. Pooling of financial and other resources of both the companies for optimum utilization of resources in the businesses and increased bargaining power.
d. Rationalisation, standardization and simplification of business processes and systems.
e. Minimisation of compliances, compliance cost and elimination of duplication and rationalization of administrative cost of legal entities.
f. Provide opportunity to the public shareholders of the Transferor Company 1 to directly participate in the business of the Transferee Company, increase long term value of all the stakeholders, by creating a standalone listed entity.
g. Ability to pursue inorganic growth with consolidated financials and better operational control.

(ii) The rationale for reclassification of Promoters Seeking Reclassification from 'Promoter and Promoter Group' category to 'Public' category in the Transferor Company 1 and upon this Scheme coming into effect, in the Transferee Company is that the Promoters Seeking Reclassification:

a. are not engaged in the business, management, control or day-to-day affairs of the Transferor Companies and the Transferee Company;
b. do not have any right either to appoint any Director of the Transferor Companies and the Transferee Company; and
c. does not have an ability to control the management or policy decisions of the Transferor Companies and the Transferee Company in any manner whatsoever including by virtue of their shareholding and none of their act would influence the decisions taken by the Transferor Companies and the Transferee Company.

K. RESTATED AUDITED FINANCIALS FOR THE PREVIOUS THREE FINANCIAL YEARSPRIOR TO THE DATE OF LISTING ALONG WITH FOR THE NINE MONTHS PERIOD ENDED DECEMBER 31, 2024.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Prabha Energy Limited
Report on the Restated Audited Consolidated Financial Statement
Opinion

We have audited restated consolidated financial statements of M/s Prabha Energy Limited (the 'Holding Company') and it's subsidiaries (hereinafter referred to as "the Group") which comprise restated Balance Sheet as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, restated Statement of Profit and Loss (including other comprehensive income), the restated Statement of Changes in Equity, restated Cash Flow Statements for the nine months ended December 31, 2024, and for the years ended March 31, 2024, March 31, 2023, and March 31, 2022 and notes to the restated consolidated financial statements including a summary of accounting policies and other explanatory information.

In our opinion and to the best of our Information and according to the explanations given to us, the aforesaid Profit & Loss statements give the Information required by the Companies Act, 2013 ("the Act") In the manner so required and 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 December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022 and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

These Restated audited Consolidated Financial Statements:
a. Include the annual financial statement of:
• Deep Natural Resources Limited
• Deep Energy LLC, USA

Basis for Opinion

We conducted our audit 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 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 together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter - Basis of Accounting

This audit report has been issued in respect of special purpose financial statements(Herewith referred as restated financial statement) of the company for the nine months ended December 31, 2024, and for the financial years ended March 31, 2024, March 31, 2023, and March 31, 2022 prepared by the management after giving effect to the scheme of Arrangement under section 230 to 232 of Companies Act, 2013 between the company and Deep Energy Resource Limited ("Transferor Company 1") as well as Savla Oil And Gas Private Limited ("Transferor Company 2"). The appointed date of the scheme of Arrangement is 1st April, 2022.We draw attention to the Note No. 42 in the Notes to the restated audited consolidated financial statements regarding this Scheme of Arrangement.

For the purpose of Audit of restated consolidated financial statements, we have relied on:

a) The auditors' reports issued by Keyur Bavishi & Co. for Savla Oil and Gas Private Ltd. for the financial years 2023-24, 2022-23, and 2021-22 dated August 27, 2023, and August 22, 2022 respectively. The Company's management has converted the financial statements of this company from accounting principles generally accepted in India (Accounting Standards) to Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended,("Ind AS")

b) The auditors' report issued by Dhirubhai and Shah & Co. for Deep Energy Resources Limited for the financial year 2021-22 dated May 30, 2022.

Our Opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report.

KEY AUDIT MATTER	Our audit procedures amongst others included the following:
Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited (as described in Note 42). On September 11, 2024 the Company's Management completed the Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited and its merger into Prabha Energy Limited. As disclosed in Note 42 of the restated consolidated financial statements, the merger is accounted for as a business combination under common control. The merger has a significant impact on the consolidated Ind AS financial statements of the Company including revenue, profit, tax, reserves and comparative numbers. We focused on this area considering that this was a significant event during the year.	• Evaluated the design and tested the operating effectiveness of the controls over the accounting for business combination. • Traced the previous years restated financial information of the Company to the carve out audited financial information of Prabha Energy Limited. • Read the approval obtained from National Company Law Tribunal (NCLT). • Tested supporting workings and evidence relating to the accounting as per the terms of the scheme of arrangement. • Evaluated the disclosures in the consolidated Ind AS financial statements. • Evaluated Ind AS Transition of financial Statements for Savla oil and Gas Private Limited. • Verified and tested the re-grouping of ledgers of Group Companies to align their ledgers with that of Prabha Energy Limited. This process ensures consistency and accuracy in our financial reporting moving forward.

Responsibilities of the Management and Those Charged with Governance for restated consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these restated consolidated financial statements for the purpose of inclusion in the Information Memorandum to be filed with Securities and Exchange Board of India that give a true and fair view of the financial performance and financial position of the Company in accordance with the accounting principles generally accepted in India. 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 restated consolidated financial statements that give a true end fair view and are free from material misstatement, whether due to fraud or error.

In preparing restated consolidated financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

a) **Auditor's Responsibilities for the audit of restated Consolidated Financial Statement**

Our objectives are to obtain reasonable assurance about whether the restated consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these restated consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the restated consolidated 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.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(I) of the Companies Act, 2013, 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.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the restated consolidated 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.

v. Evaluate the overall presentation, structure and content of the restated consolidated financial statements, including the disclosures, and whether the restated consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the restated consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the restated consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the restated consolidated financial statements.

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 restated consolidated financial statements of the current period and are therefore the key audit matters. 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.

Our work was performed solely to assist in meeting Board's responsibilities in relation to compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the Information memorandum.

Other Matter

We did not audit financial statement of 1 foreign subsidiary i.e., Deep Energy LLC, USA included in the consolidated financial statements, whose financial statements reflects total assets of Nil as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, total revenue of Nil, total net loss of Nil, are considered in the consolidated financial statements. These financial statements have been reviewed by management. Our opinion on the consolidated financial statements is not modified in respect of above matter.

b) Restated Financial Information as per Audited Financial Statements. These Restated Financial Information have been compiled by the management from:

a) The Restated Consolidated Interim Financial Statements as at and for nine months period ended December 31, 2024 prepared by the company in accordance with the Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on February 14, 2025.

b) The Restated Consolidated Financial Statements as at December 31, 2024, March 31, 2024, March 31, 2023, and opening as on 01st April, 2022, prepared by the company in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India to the extent applicable and other relevant provisions of the Act, which have been approved by the Board of Directors at their meetings held on February 14, 2025.

Restriction on Distribution or Use

This report is prepared for the purpose of submission of information memorandum ("IM") to stock exchanges intended solely for the information of the Company's board of directors for their internal use and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company's board of directors, for our audit work, for this report, or for the opinions we have formed.

For, Mahendra N. Shah & Co. Chartered Accountants - FRN: 105775W CA. Chirag M. Shah - Partner - M. No: 045706. - UDIN : 25045706BMJACS5084 Place: Ahmedabad, Date: 25th February 2025

Prabha Energy Limited (Previously known as Prabha Energy Private Limited)
CIN :U40102GJ2009PLC057716
Restated Audited Consolidated Balance Sheet as at 31st December,2024, 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
I. Assets					
(1) Non Current Assets					
(a) Property, Plant & Equipment	4	530.69	408.05	342.37	373.77
(b) Capital work-in-progress	4(d)	24,263.02	21,025.35	18,649.54	16,875.43
(c) Intangible Assets	4	31,874.98	31,862.70	31,852.56	31,852.56
(d) Financial Assets					
(i) Investments	5	-	52.85	37.52	760.43
(ii) Loan	6	-	-	0.10	0.10
(iii) Others	7	-	-	-	455.13
(e) Deferred Tax Assets (Net)	22	42.35	-	-	-
(e) Other Non Current Assets	8	165.59	270.69	151.96	140.39
Total Non Current Assets		**56,876.63**	**53,619.64**	**51,034.05**	**50,457.81**
(2) Current Assets					
(a) Inventories	9	3,505.11	2,118.00	585.51	640.35
(b) Financial Assets					
(i) Trade receivables	10	66.07	30.24	54.53	83.58
(ii) Cash and Cash Equivalents	11	184.76	13.18	93.77	18.85
(iii) Bank Balances other than (ii) above	12	634.50	523.00	482.81	20.48
(iv) Loans	13	0.10	0.10	-	-
(v) Others	14	2,302.69	3,632.47	6,261.57	6,802.82
(c) Current Tax Assets (net)	15	3.42	18.05	-	4.57
(d) Other Current Assets	16	166.13	281.48	710.49	169.40
Total Current Assets		**6,862.78**	**6,616.52**	**8,188.68**	**7,740.05**
Total Assets		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
II. Equity and Liabilities					
Equity					
(a) Share Capital	17	1,369.06	1,369.06	1,369.06	129.96
(b) Other Equity	18	42,528.69	43,056.53	43,151.18	42,916.28
Equity attributables to owners of the Company		**43,897.75**	**44,425.59**	**44,520.24**	**43,046.24**
(c) Non Controlling Interest		**67.21**			
Total Equity		**43,964.96**	**44,425.59**	**44,520.24**	**43,046.24**
Liabilities					
(1) Non Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	19	11,275.75	7,527.60	1,081.64	1,135.25
(b) Other Non current Liabilities	20	134.54	124.34	296.52	207.10
(c) Provision	21	231.74	231.74	231.74	231.74
(d) Deferred Tax Liabilities (Net)	22	45.40	36.28	72.08	85.19
Total Non Current Liabilities		**11,687.43**	**7,919.96**	**1,681.98**	**1,659.28**
(2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	23	753.57	388.77	-	898.72
(ii) Trade Payables	24				
(a) Total outstanding due of Micro and Small Enterprises		17.69	33.54	32.50	40.11
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		6,360.74	6,852.87	12,565.88	11,068.81
(iii) Others	25	892.65	426.67	323.34	1,435.62
(b) Other Current Liabilities	26	50.68	188.76	53.00	49.08
(c) Current Tax Liabilities (Net)	27	11.69	-	45.79	-
Total Current Liabilities		**8,087.02**	**7,890.61**	**13,020.51**	**13,492.34**
Total Liabilities		**19,774.45**	**15,810.57**	**14,702.49**	**15,151.62**
Total Equity and Liabilities		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Restated Audited Consolidated Statement of Cash Flows for the Nine Months ended 31st December, 2024 and Year ended31st March,2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES				
Profit/ (Loss) Before Tax	(64.00)	(125.31)	456.50	194.37
Adjustments for:				
Depreciation and amortization	34.64	38.50	31.40	31.04
Interest and finance charges	13.84	34.30	33.36	61.56
Interest Income	(4.32)	(28.35)	(23.17)	(11.56)
Miscellaneous amount written back	-	10.80	-	-
Interest on Refund received from Income Tax	-	(2.12)	(0.13)	-
Dividend Income	-	-	-	(4.06)
Loss/(gain) on Sales of Property, Plant and Equipment	-	-	-	(10.28)
(Gain)/Loss on investments sold/ discarded (net)	-	(2.74)	(324.48)	(184.49)
Unrealised (Gain)/Loss on investments (net)	-	-	1.52	162.16
Operating Profit before Working Capital Changes	**(19.84)**	**(74.92)**	**175.00**	**238.74**
Adjustments for changes in working capital :				
(Increase)/decrease in trade receivables, Loans & Advances and Other Assets	1,528.18	2,930.91	499.08	(4,750.25)
(Increase)/decrease in inventories	(1,387.11)	(1,532.49)	54.84	644.46
Increase/(decrease) in Trade Payables, Other Liabilities & Provisions	(723.01)	(5,655.10)	472.63	7,648.91
Cash Generated from / (used in) Operations	**(601.78)**	**(4,331.60)**	**1,201.55**	**3,781.86**
Income Tax Paid (Net Refund)	3.40	41.46	54.24	6.83
Net Cashflow from / (used in) Operating Activities	**(605.18)**	**(4,373.06)**	**1,147.31**	**3,775.03**
(B) CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES				
Purchase/ Disposal of fixed assets & CWIP	(3,407.23)	(2,490.13)	(1,774.11)	(4,146.81)
Earmarked deposits / balances with bank (Placed) / Realized	(111.50)	(40.19)	(462.33)	(459.92)
Interest Received	5.17	35.71	8.43	11.28
(Purchase)/ Sale of Investment	52.85	(12.59)	1,045.87	(111.40)
Dividend Received	-	-	-	4.06
Net Cashflow from / (used in) Investing Activities	**(3,460.71)**	**(2,507.20)**	**(1,182.14)**	**(4,702.79)**
(C) CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES				
Proceeds/(Repayment) from Borrowings	4,666.13	6,834.72	(915.84)	685.42
Net Increase/(Decrease) in Working Capital Borrowings	(0.00)	0.01	(36.49)	35.75
Finance Cost	(13.84)	(35.06)	(35.47)	(61.54)
Issued/(Repayment) Share Capital	-	-	-	275.55
Redeem Equity/Preference Share	-	-	1,097.55	-
Share Issue Expense	(15.71)			-
Dividend on Equity Shares paid	(399.10)	-	-	-
Net Cashflow from / (used in) Financing Activities	**4,237.48**	**6,799.67**	**109.75**	**935.18**
Net Increase/(Decrease) in Cash and Cash Equivalents (a+b+c)	171.58	(80.59)	74.92	7.42
Cash and bank balances at the beginning of the year / period	13.18	93.77	18.85	11.43
Cash and bank balances at the end of the year / period	**184.76**	**13.18**	**93.77**	**18.85**

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
A) Components of Cash & Cash Equivalents :				
Cash on hand	**1.01**	**0.46**	**0.76**	**0.59**
Balances with Banks		-		
In Current Accounts/Cash Credit Accounts	**183.75**	**12.72**	**93.01**	**18.26**
Cash & Cash Equivalents	**184.76**	**13.18**	**93.77**	**18.85**

The above cash flow statement has been prepared as per the " Indirect method" set out in the Indian Accounting Standard (Ind AS)-7 Statement of Cash flow.
The previous year's figures have been regrouped wherever necessary.

Restated Audited Consolidated Statement of Changes in Equity for the Nine Months ended 31st December 2024 and Year ended 31st March 2024, 31st March 2023 and 31st March 2022

(A) Equity Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	**120.66**
Changes during the year	-
Balance as at 31st March 2022	**120.66**
Issued new as per Amalgamation Scheme	**1,369.06**
Deletion due to Amalgamation Scheme	(120.66)
Balance as at 31st March 2023	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	**1,369.06**

(B) Preference Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	
Changes during the year	-
Balance as at 31st March 2022	**9.30**
Redeemed Share during the year	**(9.30)**
Balance as at 31st March 2023	-
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	-
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	-

(C) Other Equity

(₹ in Lakhs)

Particulars	Reserves and Surplus							Total
	Securities Premium	General Reserve	Capital Reserve	Capital Reserve from Amalgamation (Refer Note No.41	Capital Redemption Reserve	Retained Earnings	FVOCI Reserve	
Balance as at 1st April 2021	**20,951.65**	**979.99**	**1,696.08**	-	**3.00**	**19,639.54**	-	**43,270.26**
Additional/(Deduction) during the year	-	-	-	(525.16)	-	-	-	**(525.16)**
Profit for the year	-	-	-	-	-	186.62	-	**186.62**
Dividend Paid	-	-	-	-	-	-	-	-
Deferred tax due to Ind AS Impact	-	-	-	-	-	(15.44)		**(15.44)**
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2022	**20,951.65**	**979.99**	**1,696.08**	**(525.16)**	**3.00**	**19,810.72**	-	**42,916.28**
Additional/(Deduction) during the year	**(767.81)**	-	-	626.26	-		-	**(141.55)**
Profit for the year	-	-	-	-	-	376.45	-	**376.45**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2023	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,187.17**	-	**43,151.18**
Additional/(Deduction) during the year	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	(94.65)	-	**(94.65)**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2024	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,092.52**	-	**43,056.53**
Additional/(Deduction) during the period	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	(55.42)	-	**(55.42)**
Dividend Paid	-	-	-	-	-	(399.10)	-	**(399.10)**
Transfer to Non Controlling Interest	-	0.11	-	-	-	(57.72)	-	**(57.61)**
Share Issue Expense	(15.71)	-	-	-	-	-	-	**(15.71)**
Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	-	-	-
Balance as at 31st December 2024	**20,168.13**	**980.10**	**1,696.08**	**101.10**	**3.00**	**19,580.28**	-	**42,528.69**

Proposed Dividend

The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of Rs. 6.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

Restated Audited Consolidated Statement of Profit and Loss for the Nine Months ended 31st December, 2024 and for the year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
I. Revenue from Operations	28	292.80	278.51	3,345.37	265.47
II. Other Income	29	4.39	45.51	357.20	236.75
III. Total Income (I + II)		**297.19**	**324.02**	**3,702.57**	**502.22**
IV. Expenses					
(a) Cost of Materials Consumed	30	160.91	123.40	2,760.91	57.69
(b) Employee Benefits Expenses	31	104.51	177.87	141.60	89.89
(c) Finance Cost	32	13.84	34.30	33.36	61.56
(d) Depreciation & Amortization Expenses	4	34.64	38.50	31.40	31.04
(e) Other Expenses	33	47.29	75.26	278.80	67.67
Total Expenses		**361.19**	**449.33**	**3,246.07**	**307.85**
V. Profit / (Loss) Before Tax (III-IV)		**(64.00)**	**(125.31)**	**456.50**	**194.37**
VI. Tax Expenses:					
(a) Current Tax		11.69	1.34	93.16	0.52
(b) Tax relating to Earlier Years		3.48	3.80	-	-
(c) Deferred Tax Expense / (Income)	22	(33.24)	(35.80)	(13.11)	7.23
Net Tax Expenses		**(18.07)**	**(30.66)**	**80.05**	**7.75**
VII. Profit / (Loss) for The Year / Period (V-VI)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Profit / (Loss) for The Year / Period attributable to:					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		**9.49**			
VIII. Other Comprehensive Income / (Expenses) (OCI)					
(a) Items that will not be reclassified to profit or loss					
(i) Remeasurement of defined benefit obligations		-	-	-	-
(ii) Income Tax relating to above		-	-	-	-
(b) Items that will be reclassified to profit or loss		-	-	-	-
Other Comprehensive Income / (Expenses) for the Year / Period		-	-	-	-
IX. Total Comprehensive Income / (Expenses) for The Year/ Period (VII+VIII)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Total Comprehensive Income / (Expenses) for The Year/ Period attributable to					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		9.49			
X. Earnings Per Equity Share					
(1) Basic (Rs.)	34	(0.04)	(0.07)	0.27	1.55
(2) Diluted (Rs.)		(0.04)	(0.07)	0.27	1.55
Nominal Value per Share (Rs.)		1.00	1.00	1.00	1.00
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

4 Property, Plant and Equipment (including Right of Use Assets) & Intangible Assets

(₹ in Lakhs)

Particulars /Assets	Tangible Assets							Intangible Assets			
	Rigs	Other Plant and Machinary	Vehicle	Furniture & Fixtures	Office Equipment	Computers	Total	Computer Software	Goodwill	Total	Gross Total
GROSS BLOCK											
At 1st April 2021	219.06	318.79	62.64	-	-	-	**600.49**	1.47	31,852.56	**31,854.03**	**32,454.52**
Additions	-	-	6.50	-	-	-	**6.50**	-	-	**-**	**6.50**
Deduction/Adjustments	-	106.35	-	-	-	-	**106.35**	-	-	**-**	**106.35**
At 31st March 2022	**219.06**	**212.44**	**69.14**	**-**	**-**	**-**	**500.64**	**1.47**	**31,852.56**	**31,854.03**	**32,354.67**
Additions	-	-	-	-	-	-	-	-	-	-	-
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st March 2023	**219.06**	**212.44**	**69.14**	**-**	**-**	**-**	**500.64**	**1.47**	**31,852.56**	**31,854.03**	**32,354.67**
Additions	-	0.12	103.99	8.62	-	1.24	**113.97**	10.14	-	**10.14**	**124.11**
Deduction/Adjustments	-	-	24.51	-	-	-	**24.51**	-	-	**-**	**24.51**
At 31st March 2024	**219.06**	**212.56**	**148.62**	**8.62**	**-**	**1.24**	**590.10**	**11.61**	**31,852.56**	**31,864.17**	**32,454.27**
Additions	-	125.04	20.27	0.88	9.84	1.24	**157.27**	12.28	-	-	**157.27**
Deduction/Adjustments	-	-	-	-	-	-	**-**	-	-	-	**-**
At 31st December 2024	**219.06**	**337.60**	**168.89**	**9.50**	**9.84**	**2.48**	**747.37**	**23.89**	**31,852.56**	**31,864.17**	**32,611.54**
ACCUMULATED DEPRECIATION											
At 1st April 2021	73.51	22.25	12.11	-	-	-	**107.87**	1.47	-	**1.47**	**109.34**
Additions	6.94	13.72	9.98	-	-	-	**30.64**	-	-	**-**	30.64
Deduction/Adjustments	-	11.64	-	-	-	-	**11.64**	-	-	**-**	11.64
At 31st March 2022	**80.45**	**24.33**	**22.09**	**-**	**-**	**-**	**126.87**	**1.47**	**-**	**1.47**	**128.34**
Additions	6.94	13.51	10.95	-	-	-	**31.40**	-	-	**-**	31.40
Deduction/Adjustments	-	-	-	-	-	-	**-**	-	-	**-**	-
At 31st March 2023	**87.39**	**37.84**	**33.04**	**-**	**-**	**-**	**158.27**	**1.47**	**-**	**1.47**	**159.74**
Additions	6.94	13.44	18.11	-	-	-	**38.49**	-	-	**-**	38.49
Deduction/Adjustments	-	-	14.71	-	-	-	**14.71**	-	-	**-**	14.71
At 31st March 2024	**94.33**	**51.28**	**36.44**	**-**	**-**	**-**	**182.05**	**1.47**	**-**	**1.47**	**183.52**
Additions	5.22	10.13	19.28	-	-	-	**34.63**	-	-	**-**	34.63
Deduction/Adjustments	-	-	-	-	-	-	**-**	-	-	**-**	-
At 31st December 2024	**99.55**	**61.41**	**55.72**	-	-	-	**216.68**	**1.47**	-	**1.47**	**219.62**
At 31st March 2022	138.61	188.11	47.05	-	-	-	**373.77**	-	31,852.56	**31,852.56**	**32,226.33**
At 31st March 2023	131.67	174.60	36.10	-	-	-	**342.37**	-	31,852.56	**31,852.56**	**32,194.93**
At 31st March 2024	124.73	161.28	112.18	8.62	-	1.24	**408.05**	10.14	31,852.56	**31,862.70**	**32,270.75**
At 31st December 2024	119.52	276.19	113.17	9.50	9.84	2.48	**530.69**	22.42	31,852.56	**31,874.98**	**32,405.67**

4(a) The aggregate depreciation charge for the year has been included under depreciation and amortisation expense in the Statement of Profit and Loss.

4(b) Contractual obligations: Refer note 36B for disclosure on contractual commitments for the acquisition and construction of property, plant and equipment.

4(c) Refer note 19 for information on property plant and equipment given as a security by the Company.

4(d) Capital work-in-progress

(₹ in Lakhs)

Particulars	As at 31st December,2024		As at 31st March, 2024		As at 31st March, 2023			As at 31st March, 2022	
Construction Work in Progress - Fixed Assets	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Balance as at beginning of the year	21,025.35		18,649.54		16,875.43			12,635.91	
Add: Additions during the year	3,237.67		2,375.81		1,774.11			4,239.52	
Less: Transfer to Property, Plant and Equipment	-		-			-		-	
Less: Transfer to Statement of Profit and Loss	-		-			-		-	
Balance as at ending of the year		24,263.02		21,025.35		18,649.54	-		16,875.43
TOTAL		**24,263.02**		**21,025.35**		**18,649.54**	-		**16,875.43**

4(d1) Ageing Schedule of Capital work-in-progress (Projects in process):

As at 31st December 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	3,237.67	2,375.81	1,773.69	16,875.85	24,263.02
ii) Projects temporarily suspended					
Total	**3,237.67**	**2,375.81**	**1,773.69**	**16,875.85**	**24,263.02**

As at 31st March 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	2,375.81	1,773.69	4,244.94	12,630.91	21,025.35
ii) Projects temporarily suspended					
Total	**2,375.81**	**1,773.69**	**4,244.94**	**12,630.91**	**21,025.35**

As at 31st March 2023

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	1,773.69	4,244.94	1,928.81	10,702.10	18,649.54
ii) Projects temporarily suspended					
Total	**1,773.69**	**4,244.94**	**1,928.81**	**10,702.10**	**18,649.54**

As at 31st March 2022

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	4,244.52	1,928.81	3,877.78	6,824.32	16,875.43
ii) Projects temporarily suspended					
Total	**4,244.52**	**1,928.81**	**3,877.78**	**6,824.32**	**16,875.43**

4(d2) The Company does not have any project temporarily or any cwip which is overdue or has exceeded its cost compared to its original plan.

4(d3) CWIP consists of blocks awarded by GoI under Marginal Field policy and NELP (New Exploration Licensing Policy) of Rs. 1203.73 Lakhs. The developer has to carry out exploration activities and complete the block within a prescribed period – the timeline of which starts from the date of obtaining Petroleum Exploration License (PEL). It is to be noted here that PEL are yet to be obtained for the blocks held by the company and hence the timeline for the completion of the block has yet not started.

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

5 Investments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Investments in Equity/Preference Instruments (Unquoted)	-	-	-	0.02
Other Investments (Unquoted)	-	-	-	-
Investments in Equity/Preference Instruments (Quoted)	-	-	-	716.27
Investments Carried at fair value through Profit and Loss				
Investments in Mutual Funds (Quoted)	-	52.85	37.52	44.14
Total	**-**	**52.85**	**37.52**	**760.43**

(₹ in Lakhs)

5(a) Particulars	As at 31st December Nos.	Amount	As at 31st March 2024 Nos.	Amount	As at 31st March 2023 Nos.	Amount	As at 31st March 2022 Nos.	Amount
(I) Investment in Subsidiaries (At Cost) (Unquoted)								
(A) Investment in Equity Shares								
Deep Energy LLC - Shares	30,200	-	30,200	-	30,200	-	30,200	-
Deep Natural Resources Ltd - Shares	3,50,000	-	3,50,000	-	3,50,000	-	3,50,000	-
(B) Investment in Preference Shares								
Preference Share of Raas Equipment Private Limited Rs. 10 Each	-	-	-	-	-	-	1,600	0.02
Total	**3,80,200**	**-**	**3,80,200**	**-**	**3,80,200.00**	**-**	**3,81,800**	**0.02**
Market Value of Quoted Investment		-		52.85		37.52		760.41
Book Value of Unquoted Investment		-		-		-		0.02

Investment in Subsidiaries is carried at Cost in accordance with IND AS 27

5(b) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(₹ in Lakhs)

6 Loan-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Employees				
Loans to Employees	-	-	0.10	0.10
Total	**-**	**-**	**0.10**	**0.10**

(₹ in Lakhs)

7 Others Financial Assets-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Security Deposits	-	-	-	0.10
Margin Money Deposits with Banks having more than 12 months maturity (Ref Note No. 19)	-	-	-	455.03
Total	**-**	**-**	**-**	**455.13**

(₹ in Lakhs)

8 Other Non-Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Advances given for capital assets	24.47	144.13	-	-
Advance Tax and TDS (Net of Provisions) & Income tax Refund receivable	141.12	126.56	151.96	140.39
Total	**165.59**	**270.69**	**151.96**	**140.39**

(₹ in Lakhs)

9 Inventories	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
As Taken, valued and certified by the Management				
At lower of Cost and Net Realizable Value				
Store and Spares	2,755.24	2,111.57	585.51	640.35
Others (Stock of Oil and Lubricant)	749.87	6.43	-	-
Total	**3,505.11**	**2,118.00**	**585.51**	**640.35**

(₹ in Lakhs)

10 Trade Receivables-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Others	66.07	30.24	54.53	83.58
Total	**66.07**	**30.24**	**54.53**	**83.58**

10(a) Ageing Schedule for Trade receivables

As at 31st December, 2024

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	20.46	44.20	-	1.41	-	-	66.07
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**20.46**	**44.20**	**-**	**1.41**	**-**	**-**	**66.07**
Less Impairment	-	-	-	-	-	-	-
Total							**66.07**

As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	21.19	8.18	0.80	0.07	-	-	**30.24**
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**21.19**	**8.18**	**0.80**	**0.07**	**-**	**-**	**30.24**
Less Impairment							-
Total							**30.24**

As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	-	30.60	23.93	-	-	-	**54.53**
ii) Undisputed - which have significant increase in credit risk					-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk					-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**-**	**30.60**	**23.93**	**-**	**-**	**-**	**54.53**
Less Impairment							-
Total							**54.53**

As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	70.78	-	12.80	-	-	-	**83.58**
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**70.78**	**-**	**12.80**	**-**	**-**	**-**	**83.58**
Less Impairment							-
Total							**83.58**

(₹ in Lakhs)

11 Cash & Cash Equivalents	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Balances with banks				
In Current accounts	183.75	12.72	93.01	18.26
Cash On Hand	1.01	0.46	0.76	0.59
Total	**184.76**	**13.18**	**93.77**	**18.85**

(₹ in Lakhs)

12 Other Bank Balances	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Earmarked Balances with Banks				
Unpaid Dividend Account	4.61	4.76	6.03	6.79
Margin Money Deposits with Banks held as security with more than 3 months but less than 12 months maturity* (Refer Note no 19(a&b)	629.89	518.24	476.78	13.69
Total	**634.50**	**523.00**	**482.81**	**20.48**

(₹ in Lakhs)

13 Loans	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Related Parties				
Loans to Related Party	-	-	-	-
Loans				
Loan to Employees	0.10	0.10	-	-
Total	**0.10**	**0.10**	**-**	**-**

(₹ in Lakhs)

14 Other Financial Assets-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured , Considered Good				
Electricity & Other Security Deposits	9.88	14.56	169.71	7.88
Interest Accrued & Receivable - Fixed Deposits	11.70	12.55	19.91	5.17
Advances to Subsidiaries	56.81	-	-	-
Receivable From Consortium	2,224.30	3,605.36	6,071.95	6,789.77
Total	**2,302.69**	**3,632.47**	**6,261.57**	**6,802.82**

(₹ in Lakhs)

15 Current Tax Assests (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Assests				
Advance Tax and Tds for Income Tax (Net of Provision of Income Tax)	3.42	18.05	-	4.57
Total	**3.42**	**18.05**	**-**	**4.57**

(₹ in Lakhs)

16 Other Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deposits & balances with government & other authorities	116.50	190.14	145.19	119.90
Prepaid Expenses	14.62	36.98	19.50	40.36
Advances to Suppliers	25.19	44.29	535.98	7.64
Others Receivables	3.92	4.17	3.92	-
Preliminary expenses	5.90	5.90	5.90	1.50
Total	**166.13**	**281.48**	**710.49**	**169.40**

(₹ in Lakhs)

17 Equity Share Capital	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Authorized				
Equity Share				
58,81,48,100 (Mar-23 & Mar-24 58,81,48,100) Equity Shares of Re. 1/- each (Mar-23 & Mar-24 Equity Share Rs. 1/- each) For Mar-22 1,30,00,0000 Equity Share of Rs. 10/- each)	5,881.48	5,881.48	5,881.48	130.00
Preference Share				
52,60,060(Mar-23 and Mar-24 52,60,060) Preference Shares of Re. 10/- each For Mar-22 25,00,000 Preference Shares of Rs. 10/- each	526.01	526.01	526.01	250.00
	6,407.49	**6,407.49**	**6,407.49**	**380.00**
Issued, Subscribed and Fully Paid Up				
Equity Share				
13,69,05,531(P.Y. 2023- 2024 - 13,69,05,531) Equity Shares of Rs.1/- each and (P.Y. 2023-2024 - Rs.1/- Per share)	1,369.06	1,369.06	1,369.06	120.66
Preference Share (P.Y. 2021-22 - 93,000 preference shares of Rs. 10/- each)	-	-	-	9.30
Total	**1,369.06**	**1,369.06**	**1,369.06**	**129.96**

Refer Note No. 42

17(a) **Reconciliation of the number of Equity Shares outstanding at the beginning and at the end of the reporting period :**

Particulars		As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
At the beginning of the period	Nos	13,69,05,531	13,69,05,531	1,20,65,500	1,20,65,500
Issued during the period	Nos	-	-	13,69,05,531	-
Deletion due to Amalgamation				(1,20,65,500)	
Outstanding at the end of period	Nos	13,69,05,531	13,69,05,531	13,69,05,531	1,20,65,500

17(b) **Details of Shareholders holding more than 5 % of equity Shares:**

Particulars	As at 31st December 2024		As at 31st March 2024		As at 31st March 2023	
	No of Shares Held	% of Holding total Shares of the	No of Shares Held	% of Holding total Shares of	No of Shares Held	No of Shares Held
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)						
Rupesh Kantilal Savla	3,59,41,433	26.25%	3,59,41,433	26.25%	3,59,41,433	26.25%
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	2,35,99,803	17.24%
Shantilal Savla Family Trust	4,09,58,025	29.92%	4,09,58,025	29.92%	4,09,58,025	29.92%
	10,04,99,261	73.41%	10,04,99,261	73.41%	10,04,99,261	73.41%

17(c) **Details of Promoters holding (Post Merger) :**

Name of Promoters	Shareholding at the beginning of the year (01.04.2024)		Shareholding at the Nine Months ended (31.12.2024)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2023)		Shareholding at the end of the year (31.03.2024)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2022)		Shareholding at the end of the year (31.03.2023)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Terms/ Right attached eo Equity Share :

17(d) The Board of Directors at its meeting held on 02nd September,2024 approved the sub division of its one Equity shares of face value ₹ 10 each into ten Equity shares of face value ₹ 1 each. The said sub division was further approved by the Shareholder at its meeting on 02nd September,2024. The Company had fixed 02nd September, 2024 as the record date for the purpose of sub-division of the Equity Shares. The Basic and Diluted EPS for the prior periods of standalone and the consolidated financial statements have been restated considering the face value of ₹ 1 each on accordance with IND AS 33-"Earning per share: Refer note no 34.

17(e) The Company has allotted 178060900 equity shares as fully paid up by way of bonus shares dated 13th September 2024 in the ratio of 1:10 pursuant to sanctioned Composite Scheme of Arrangement and the company has not bought back any shares during the last 5 years

(₹ in Lakhs)

18 Other Equity	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve	20,168.13	20,183.84	20,183.84	20,951.65
General Reserve	980.10	979.99	979.99	979.99
Capital Reserve	1,696.08	1,696.08	1,696.08	1,696.08
Capital Reserve from Amalgamation	101.10	101.10	101.10	(525.16)
Capital Redemption Reserve	3.00	3.00	3.00	3.00
Retained Earnings	19,580.28	20,092.52	20,187.17	19,810.72
Other Comprehensive Income	-	-	-	-
Total	**42,528.69**	**43,056.53**	**43,151.18**	**42,916.28**

18(a) Particulars relating to Other Equity

(₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve				
Balance as per last year	20,183.84	20,183.84	20,951.65	20,951.65
Add : Addition during the year	-	-	(767.81)	-
Less: Share Issue Expenses	(15.71)	-	-	-
	20,168.13	**20,183.84**	**20,183.84**	**20,951.65**
General Reserve				
Balance as per last year	979.99	979.99	979.99	979.99
Add : Addition during the year	-	-	-	-
Add : Adjustment	0.11			
	980.10	**979.99**	**979.99**	**979.99**
Capital Reserve				
Balance as per last year	1,696.08	1,696.08	1,696.08	1,696.08
Add : Addition during the year	-	-	-	-
	1,696.08	**1,696.08**	**1,696.08**	**1,696.08**
Capital Reserve from Amalgamation				
Balance as per last year	101.10	101.10	(525.16)	-
Add : Addition during the year	-	-	626.26	(525.16)
	101.10	**101.10**	**101.10**	**(525.16)**
Capital Redemption Reserve				
Balance as per last year	3.00	3.00	3.00	3.00
Add : Addition during the year	-	-	-	-
	3.00	**3.00**	**3.00**	**3.00**
Retained Earnings through Statement of Profit and Loss				
Balance as per last year	20,092.52	20,187.17	19,810.72	19,639.54
Add : Addition during the year	-	-	-	-
Add : Profit for the year	(55.42)	(94.65)	376.45	186.62
Add : Due to Ind AS Impact	-			(15.44)
Add: Adjustment	(57.72)			
Add: Dividend Paid	(399.10)	-	-	-
	19,580.28	**20,092.52**	**20,187.17**	**19,810.72**
Other Comprehensive Income (FVOCI Reserve)				
Balance as per last year	-	-	-	-
Add : Profit for the year	-	-	-	-
	-	-	-	-

18(b) Securities Premium Reserve is used to record the premium on issue of shares. The reserve shall be utilized in accordance with the provision of the Companies Act, 2013.

18(c) Capital Reserve for amalgamation are non distributable reserve.

18(d) Retained Earnings amount that can be distributed as dividend considering the requirements of Companies Act,2013.

18(e) The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of ₹ 6.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

(₹ in Lakhs)

19 Borrowing - Non - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
Non Convertible Preference share	-	-	-	-
From Banks				
Term Loans	2,748.63	1,024.14	27.90	196.41
Less Current Maturities from Long Term Debts	(753.57)	(388.77)	-	(168.51)
	1,995.06	635.37	27.90	27.90
From Others				
Term Loans	20.17	-	-	1,107.35
Unsecured Loans				
From Companies				
Horn Ok Please Transport private Limited	315.57	315.57	303.65	-
Deep Industries Limited (Refer Note No. 38)	8,233.35	5,865.06	-	-
Loan from Director				
Shail Savla (Refor Note No. 38)	711.60	711.60	750.09	-
	11,275.75	**7,527.60**	**1,081.64**	**1,135.25**

* Promoters of the company are guarantors for the Term loan as the said term loan is secured by way of mortgage charge on personal property of the Promoter.

Bank/Primary Security	Nature	Tenure	Start date	End date	End date	Rate of Interest
ICICI Bank	Term Loan	48 Months	Oct-24	Sept-28	Sept-28	1Y MCLR +0.60% Spread

Primary Security : Current Assets and Fixed Assets (12 a and 14 Abhi Shree Corporate Park, Ambali,Ahmedabad

ICICI Bank — Term Loan/Overdraft Facility

The Company has availed Over draft/ Term loan Facilities from ICICI Bank. The Security is as below:
i. First Pari Passu charge on the entire current assets of the Company
ii. First Pari passu charge on movable fixed assets of the company
iii. First Pari passu charge on immovable properties (12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.)
iv. Personal Guarantee to the extent of value of collateral and to the extent of property owners individual ownership share in collateral. Collateral is 12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.
v. Personal Guarantee from Paras Savla & Rupesh Savla of ₹ 30 Crores each

Company has taken unsecured loan from Horn OK please transport private limited @9.50% and from Deep Industries Limited @ 9.00%.

(₹ in Lakhs)

20 Other Non current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Other Liabilities	133.90	124.34	296.52	207.10
Provision of Income Tax earlier years (Net of Advance Taxes & TDS Receivables)	0.64	-	-	-
Total	**134.54**	**124.34**	**296.52**	**207.10**

(₹ in Lakhs)

21 Provision - Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Abandonment Cost Provision	231.74	231.74	231.74	231.74
Total	**231.74**	**231.74**	**231.74**	**231.74**

(₹ in Lakhs)

22 Deferred Tax Liabilities (Net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	64.48	70.11	71.70	70.87
Others	-	0.38	0.38	22.03
Defined benefit obligation	-	-	-	-
Gross Deferred Tax Liabilities (A)	**64.48**	**70.49**	**72.08**	**92.90**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	61.44	34.21	-	-
In respect of unabsorbed Depreciation	-	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Gross Deferred Tax Assets (B)	**61.44**	**34.21**	**-**	**7.71**
Net Deferred Tax Liabilities/(Assets) (A-B)	**3.04**	**36.28**	**72.08**	**85.19**

22(a) **Reconciliation of tax expense and the accounting profit multiplied by domestic tax rate for the Nine Months ended December 31,2024 and for year ended March 31,2024 and March 31,2023 and March 31,2022**

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Accounting Profit Before Tax	(64.00)	(125.31)	456.50	194.37
Enacted income tax rates in india applicable to the Company	25.17%	25.17%	25.17%	25.17%
Tax using the Company's domestic tax rate	-	-	114.89	48.92
Tax Effects of:				
Tax relating to Earlier Years	3.48	3.80	-	-
Others	(21.55)	(34.46)	(34.84)	(41.17)
Net Tax Expenses/(Income)	**(18.07)**	**(30.66)**	**80.05**	**7.75**

22(b) (₹ in Lakhs)

As at 31.12.2024	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance	Deferred Tax Asset	Deferred Tax Liability
Deferred tax (liabilities)/assets in relation to:						
Deferred Tax Liabilities						
Property, plant and equipment & Intangible Assets	70.11	(5.63)	-	**64.48**	19.08	45.40
Others	0.38	(0.38)	-	**0.00**	-	-
Defined benefit obligation	-	-	-	-	-	-
Total Deferred Tax Liabilities	**70.49**	**(6.01)**	**-**	**64.48**	**19.08**	**45.40**
Deferred Tax Assets						
Impairment/Expenses Disallowed Under Income Tax	34.21	27.23	-	**61.44**	61.44	-
Total Deferred Tax Assets	**34.21**	**27.23**	**-**	**61.44**	**61.44**	**-**
Deferred Tax Liabilities (Net)	**36.28**	**(33.24)**	**-**	**3.04**	**42.36**	**(45.40)**

2023-24	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	**71.70**	(1.59)	-	**70.11**
Others	**0.38**	-	-	**0.38**
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**72.08**	**(1.59)**	**-**	**70.49**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	34.21	-	**34.21**
In respect of unabsorbed Depreciation	-	-	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**-**	**34.21**	**-**	**34.21**
Deferred Tax Liabilities (Net)	**72.08**	**(35.80)**	**-**	**36.28**

2022-23	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	70.87	0.83	-	71.70
Others	22.03	(21.65)	-	0.38
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**92.90**	**(20.82)**	**-**	**72.08**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	(7.71)	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**7.71**	**(7.71)**	**-**	**-**
Deferred Tax Liabilities (Net)	**85.19**	**(13.11)**	**-**	**72.08**

2021-22	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	63.63	7.24	-	70.87
Others	22.03	-	-	22.03
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**85.66**	**7.24**	**-**	**92.90**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**7.71**	**-**	**-**	**7.71**
Deferred Tax Liabilities (Net)	**77.95**	**7.24**	**-**	**85.19**

(₹ in Lakhs)

23 Borrowings - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
From Banks	-	-	-	35.75
Current Maturities of Long term debt	753.57	388.77	-	168.51
Unsecured Loans				
From Related Party	-	-	-	-
From Others	-	-	-	0.74
Loan from Directors/Promotors				
Manoj S. Savla	-	-	-	202.59
Paras S. Savla	-	-	-	172.65
Rupesh K. Savla	-	-	-	318.48
Total	**753.57**	**388.77**	**-**	**898.72**

(₹ in Lakhs)

24 Trade Payables	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Micro and Small Enterprises*	17.69	33.54	32.50	40.11
Others	6,360.74	6,852.87	12,565.88	11,068.81
Total	**6,378.43**	**6,886.41**	**12,598.38**	**11,108.92**
Above Includes - Payable to related parties (refer note 38 b)	**3,192.03**	**2,073.73**	**-**	**-**

*The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

(₹ in Lakhs)

24(a) Trade Payables -Total outstanding dues of Micro & Small Enterprises	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(a) Principal & Interest amount remaining unpaid and due as at year end				
Principal Amount	17.69	33.54	32.50	40.11
Interest	-	0.95	-	0.95
(b) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	-	-	-	-
(c) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-	-	-
(d) Interest accrued and remaining unpaid as at year end	0.95	0.95	-	-
(e) Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise	-	-	-	

24(b) **Ageing Schedule for MSME and other Trade payables**

As at 31st December, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		14.22	3.47	-	-	**17.69**
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues	749.87	880.04	4,730.83	-	-	**6,360.74**
Total		**894.26**	**4,734.30**	**-**	**-**	**6,378.43**

As at 31st March, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-		
- Undisputed Dues		32.37	-	1.17	-	**33.54**
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		2,524.43	1,388.12	286.05	2,654.27	**6,852.87**
Total		**2,556.80**	**1,388.12**	**287.22**	**2,654.27**	**6,886.41**

As at 31st March, 2023 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		32.50	-	-	-	**32.50**
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		6,918.93	5,434.06	42.11	170.78	**12,565.88**
Total		**6,951.43**	**5,434.06**	**42.11**	**170.78**	**12,598.38**

As at 31st March, 2022 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	-
- Undisputed Dues		40.11	-	-	-	**40.11**
Other Trade payables						
- Disputed Dues		-	-	-	-	-
- Undisputed Dues		9,484.86	1,407.84	48.33	127.78	**11,068.81**
Total	-	**9,524.97**	**1,407.84**	**48.33**	**127.78**	**11,108.92**

(₹ in Lakhs)

25 Other Financial Liabilities-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Interest accrued	571.90	18.72	19.48	14.80
Unpaid Dividend (As and when due)	4.61	4.76	6.03	6.79
Salary payable	41.85	67.81	27.03	27.92
Expenses Payable	274.29	335.38	270.80	1,386.11
Other Payable	-	-	-	-
Total	**892.65**	**426.67**	**323.34**	**1,435.62**

(₹ in Lakhs)

26 Other Current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Advance From others/Associates	0.21	0.21	-	-
Liability for statutory payments	50.47	188.55	53.00	39.92
Other Liabilities	-	-	-	9.16
Total	**50.68**	**188.76**	**53.00**	**49.08**

(₹ in Lakhs)

27 Current Tax Liabilities (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Liabilities				
Provision for Income Tax (Net of Advance Tax and Tds)	11.69	-	45.79	-
Total	**11.69**	**-**	**45.79**	**-**

(₹ in Lakhs)

28 Revenue from Operations	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Sale of Goods				
Domestic	117.26	47.83	3,093.39	-
Sale of Service				
Domestic	175.54	224.87	251.98	265.47
Other Operating Income				
Scrap sales	-	5.81	-	-
Total	**292.80**	**278.51**	**3,345.37**	**265.47**

(₹ in Lakhs)

29 Other Income	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest Income:				
From banks	4.32	28.35	23.17	11.56
Other Non-Operating Income				
Dividend Income	-	-	-	4.06
Profit on sale of Investment (Net)	-	2.74	325.00	209.84
Gain on Fair value of Investment (Net)	-	-	1.00	1.00
Profit on Sale of Property, Plant & Equipment (Net)	-	-	-	10.28
Interest Received from Income Tax	-	2.12	0.13	-
Forward Contractor	-	-	-	-
Exchange gain on Forward Contract	-	-	-	-
Rent Income	-	-	-	-
Kasar/Vatav and Discount	-	-	-	-
Miscellaneous amount written back	-	10.80	-	-
Excess Provision Written Back	-	-	-	-
Other Income	0.07	1.50	7.90	0.01
Total	**4.39**	**45.51**	**357.20**	**236.75**

(₹ in Lakhs)

30 Cost of Materials Consumed	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Purchase of Natural Gas	103.99	42.12	2,373.08	-
Consumption Spares, Oil & Other Operating Expenses	20.89	31.23	338.47	25.11
Equipment Running & Maintenance Expenses	36.03	50.05	49.36	32.58
Raw Material Consumed	**160.91**	**123.40**	**2,760.91**	**57.69**

(₹ in Lakhs)

31 Employee Benefits Expense	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Salaries, Wages, Bonus & Others etc.	104.47	177.84	141.13	89.20
Contribution to Provident and other funds	-	-	-	0.48
Employee welfare expenses	0.04	0.03	0.47	0.21
Total	**104.51**	**177.87**	**141.60**	**89.89**

(₹ in Lakhs)

32 Finance Costs	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest to Banks	-	-	-	-
Interest on Vehicles	3.88	5.60	-	-
Interest to Others	8.91	0.95	11.28	50.92
Other Finance Cost	1.05	27.75	22.08	10.64
Total	**13.84**	**34.30**	**33.36**	**61.56**

(₹ in Lakhs)

33 Other Expenses	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Power & Fuel Expenses	-	-	-	0.10
Repairs, maintenance and refurbishing				
To Machineries	0.01	0.01	0.03	-
To Others	8.02	6.02	3.35	4.31
Rent Expenses	-	-	0.73	0.21
Conveyance Expense	0.28	-	-	-
Rates and taxes	0.65	1.10	2.61	0.86
Insurance & Freight	21.79	28.80	2.56	1.50
Communication Expense	-	0.03	0.03	-
Legal and professional charges	6.31	27.37	76.28	23.49
Membership & Subscription	0.02	-	-	-
Director Sitting Fees	0.90	1.70	2.25	1.85
ROC Filing Fees	0.16	0.36	0.17	1.06
Payment to the Auditors				
As Statutory Audit fees	1.83	4.47	1.60	0.91
For Other	-	0.49	0.01	-
Printing & Stationery Expenses	0.08	0.47	11.83	0.06
Office Expenses	0.02	0.34	0.51	0.38
Travelling and Conveyance	0.28	2.07	1.34	0.93
Advertisement & Sales Promotion Expenses	0.28	0.79	0.38	0.44
Hotel, Loading and Boarding Expense	0.05	-	0.17	0.05
Listing Fees	4.41	-	-	-
Loss on Equity Shares	-	-	173.19	28.63
Loss on Sale of Derivative Investments	-	-	1.39	-
Loss on Sale of Fixed Assets	-	0.48	-	-
Brokerage & Commission Expenses	-	0.02	0.24	1.86
Net Foreign Exchange Currency Fluctuation Loss	0.23	-	-	-
Miscellaneous Expenses	1.97	0.74	0.13	1.03
Total	**47.29**	**75.26**	**278.80**	**67.67**

34 Earning Per Share	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Profit / (Loss) after tax for the year attributable to equity shareholders (Rs. In Lakhs)	(55.42)	(94.65)	376.45	186.62
Weighted Average Number of Equity Shares (Nos.)	**13,69,05,531**	**13,69,05,531**	**13,69,05,531**	**1,20,65,500**
Basic EPS (₹)	(0.04)	(0.07)	0.27	1.55
Diluted EPS (₹)	(0.04)	(0.07)	0.27	1.55
Nominal Value Per Share (₹)	1.00	1.00	1.00	1.00

(₹ in Lakhs)

35 Contingent Liabilities and Commitments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) Contingent Liabilities not provided for in respect of :				
Pending Litigations*				
(a) Excise duty,Service tax,Custom duty,Income Tax matters	163.26	163.26	2,389.65	2,280.38
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	4,375.03	4,375.03	1,375.03	-
(B) Commitments:				
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	1,646.91	2,598.81	4,500.00	920.00

*The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent.
The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.

36 Segment Reporting

Group operates mainly in oil and gas exploration & production and all other activities are incidental thereto, which have similar return. Accordingly there are no separate reportable segments as required under Ind AS - 108 "operating segments."
The Revenue during FY 2021-22, 2022-23 , 2023-24 & upto 300624 with the single external customer amounting to 10% or more of the Companies Revenue

FY 22-23

Name of the Customer	Amount (Rs. In Lakhs)	% Share to Total Sales
Enertch Fuel Solution Private Limited	714.56	21.36%
	714.56	21.36%
Total Revenue Operation during the year	**3,345.37**	**100.00%**

37 Expenditure towards Corporate Social Responsibility (CSR) activities:

Pursuant to the provisions of section 135(5) of the Companies Act, 2013 (the Act), As per the relevant provisions of the Act read with Rule 2(1)(f) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend at least 2% of the average net profits (determined under section 198 of the Companies Act 2013 and section 349 of the Companies Act 1956) made during the immediately three financial years. However, as per section 135 of Companies Act 2013, every company meeting certain criteria shall form the CSR committee and under take CSR activities. But company is out of preview of the criteria. Hence CSR provision is not applicable to the company.
Gross amount required to be spent by the Company during the year: Rs. NIL (Previous year - Rs. NIL).

38 Related Party Disclosures

(a) List of Related Parties

Name of related Parties		
1. Enterprise over which Key Managerial Personnel is having	**2. Key Management Personnel**	**3. Key Managerial Personnel relative**
Deep Industries Limited	Mr. Shail Savla (Managing Director)	Mr. Manoj Savla
Adinath Exim Resources Limited	Mr. Premsingh Sawhney (Chairman and Executive Director)	Mrs. Mita Savla
	Mrs. Shaily Dedhia (Independent Director)	Mrs. Vidhi Savla
	Ms. Priyanka Gola (Independent Director)	
	Mr. Vishal Palkhiwala (Executive Director and CFO)	
	Mr. Navin Chandra Panday (Independent Director)	

(b) Transactions with Related Parties (₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
MS. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods and Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91		-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan taken	-	-	-	25.00

Balance With Related Parties : End of the Year / Period

Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

Note: i) The above related party transactions have been reviewed periodically by the Board of Directors of the Group vis-à-vis the applicable provisions of the Companies Act,2013, and justification of the rates being charged/terms thereof and approved the same. **ii)** The details of guarantees and collaterals extended by the related parties in respect of borrowings of the Group have been given at the respective notes. **iii)** Entity under common control are disclosed only transaction has taken place during the year. **iv)** All related party transaction have been taken at arm's length price..

39 Financial Instruments Disclosure

(i) Categories of Financial Instruments

The carrying value of Financial Instruments by categories as on 31st December,2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		-	-	-
b. Unquoted		-	-	-
(ii) Loan				
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			66.07	66.07
(iii) Cash and Cash Equivalents			184.76	184.76
(iv) Other Bank Balances			634.50	634.50
(v) Loans			0.10	0.10
(vi) Other Financial Assets			2,302.69	2,302.69
Total	-	-	**3,188.12**	**3,188.12**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			12,029.32	12,029.32
(ii) Trade Payables			6,378.43	6,378.43
(iii) Other Financial Liabilities			892.65	892.65
Total	-	-	**19,300.40**	**19,300.40**

The carrying value of Financial Instruments by categories as on 31st March 2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		52.85	-	52.85
b. Unquoted		-	-	-
(ii) Loan			-	-
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			30.24	30.24
(iii) Cash and Cash Equivalents			13.18	13.18
(iv) Other Bank Balances			523.00	523.00
(v) Loans			0.10	0.10
(vi) Other Financial Assets			3,632.47	3,632.47
Total	-	**52.85**	**4,198.99**	**4,251.84**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			7,916.37	7,916.37
(ii) Trade Payables			6,886.41	6,886.41
(iii) Other Financial Liabilities			426.67	426.67
Total	-	-	**15,229.45**	**15,229.45**

The carrying value of Financial Instruments by categories as on 31st March,2023 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		37.52		37.52
b. Unquoted			-	-
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			54.53	54.53
(iii) Cash and Cash Equivalents			93.77	93.77
(iv) Other Bank Balances			482.81	482.81
(v) Loans			0.10	0.10
(vi) Other Financial Assets			6,261.57	6,261.57
Total	-	**37.52**	**6,892.78**	**6,930.30**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			1,081.64	1,081.64
(ii) Trade Payables			12,598.38	12,598.38
(iii) Other Financial Liabilities			323.34	323.34
Total	-	-	**14,003.36**	**14,003.36**

The carrying value of Financial Instruments by categories as on 31st March,2022 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		760.41	-	760.41
b. Unquoted			0.02	0.02
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			83.58	83.58
(iii) Cash and Cash Equivalents			18.85	18.85
(iv) Other Bank Balances			20.48	20.48
(v) Loans			0.10	0.10
(vi) Other Financial Assets			7,257.95	7,257.95
Total	-	**760.41**	**7,380.98**	**8,141.39**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			2,033.97	2,033.97
(ii) Trade Payables			11,108.92	11,108.92
(iii) Other Financial Liabilities			1,435.62	1,435.62
Total	-	-	**14,578.51**	**14,578.51**

(ii) Category-wise Classification of Financial Instruments:

The financial instruments are categorised in to three levels, based on the inputs used to arrive at fair value measurement as described bellow : -
- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Inputs based on unobservable market data.

Valuation Methodology

Financial instruments are initially recognised and subsequently re-measured at fair value as described below :
- The fair value of investment in quoted investments are measured at quoted price/ NAV.
- The unquoted investments are valued using valuation techniques, which employs the use of market observable inputs.

Quantitative disclosure of fair value measurement hierarchy for financial assets (₹ in Lakhs)

Particulars	Measurement Using	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Financial Assets					
Non-Current					
(i) Investment					
a. Quoted	Level 1	-	52.85	37.52	760.41
b. Unquoted	Level 2	-	-	-	-
Current					
(i) Investment					
a. Quoted	Level 1				
b. Unquoted	Level 2				
Total		-	**52.85**	**37.52**	**760.41**

Financial Instrument measured at Amortised Cost
The management assessed that fair value of the cash and cash equivalents, other bank balances, trade receivables, other financial assets, trade payables, borrowings and other current liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

41 Ratio Analysis (₹ in Lakhs)

Particulars	Numerator	Denominator	As at 31st December, 2024	As at 31st March,2024	As at 31st March,2023	As at 31st March,2022	% Changes Dec-24 Vs Mar-24	% Changes Mar-24 Vs Mar-23	% Changes Mar-23 Vs Mar-22	Remarks
(a) Current Ratio (in times)	Total Current Assets	Total Current Liabilities	0.85	0.84	0.63	0.57	1.20%	33.33%	9.63%	The Company has invested the surplus funds into certain Investment buckets. During the year the Company has repaid significant borrowings.
(b) Debt-Equity Ratio (in times)	Debt Consists of borrowings & lease liabilities	Total equity	0.27	0.18	0.02	0.05	53.55%	633.45%	-48.58%	Increased due to loan availed for new projects.
(c) Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest +- Deferred Tax Expenses	Debt service = Interest + Principal repayments	(0.02)	(0.12)	15.63	1.25	-83.71%	-100.79%	1152.71%	Decrease in Debt Service Coverage Ratio in Dec-24 and FY 2023-24 as compared FY 2022-23
(d) Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Total equity	0.00	0.00	0.01	0.00	-50.97%	-125.20%	95.04%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years on mostly same level of equity.
(e) Inventory Turnover Ratio (in %)	Cost of Goods sold	Average Inventory	0.06	0.09	4.50	0.09	-37.31%	-97.97%	4899.86%	Decrease in operational revenue in Dec-24 and FY 2023-24 as compared FY 2022-23
(f) Trade Receivables Turnover Ratio (in times)	Net Sales	Average trade receivables	6.08	6.57	48.45	3.18	-7.47%	-86.44%	1425.23%	Reduction in Sale of goods resulted into better Trade receivable Turnover Ratio.
(g) Trade Payables Turnover Ratio (in times)	Net Purchase + Other Expenses	Average trade payables	0.02	0.01	0.23	0.01	91.54%	-94.56%	2142.55%	Reduction in purchase of goods and services has resulted into better Trade Payable Turnover Ratio.
(h) Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets	(0.24)	(0.22)	(0.69)	(0.05)	9.41%	-68.43%	1400.23%	Decrease due to loss made during the year.
(i) Net Profit Ratio (in %)	Profit for the year	Net Sales	-15.69%	-33.98%	11.25%	70.30%	-53.84%	-402.01%	-83.99%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years.
(j) Return On Capital Employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Total Debt + Deferred tax liabilities	-0.09%	-0.17%	1.07%	0.57%	-48.49%	-116.20%	89.27%	RoCE has decreased mainly due to lesser EBIT as % of total capital employed in Dec-24 and FY 2023-24 compared to previous year.
(k) Return On Investment (in %)	Income generated from invested funds	Average invested funds	NA	5.18%	868.87%	27.73%	NA	-99.40%	3033.73%	RoA has decreased mainly due to lesser EBIT as % of total Assets in Dec-24 and FY 2023-24 compared to previous year.

40. Financial Risk Management Objectives

The Company's Risk Management framework encompasses practices relating to the indentification,analysis,evaluation,treadment mitigation and monitoring of the strategic, external and operational controls risks to achieving the Company's business objectives. It seeks to minimize the adverse impact of these risks, thus enabling the Company to leverage market opportunities effectively and enhance its long termcompetitive advantage. The focus of risk management is to assess risks and deploy mitigation measures.

The Company's activities expose it to variety of financial risks namely market risk, credit risk and liquidity risk. The Company has various financial assets such as deposits, other receivables and cash and bank balances directly related to the business operations. The Company's principal financial liabilities comprise of trade and other payables. The Company's senior management's focus is to foresee the unpredictability and minimize potential adverse effects on the Company's financial performance. The Company's overall risk management procedures to minimize the potential adverse effects of financial market on the Company's performance are outlined hereunder :

The Company's Board of Directors have overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company's risk management is carried out by the management in consultation with the Board of Directors. They provide principles for overall risk management, as well as policies covering specific risk areas.

The note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from customers and from its financial activities including deposits with banks and other financial instruments.

(i) Cash and Cash Equivalents :

The Company considers factors such as track record, size of institution, market reputation and service standard to select the banks with which deposits are maintained. The Company does not maintain significant deposit balances other than those required for its day to day operations. Credit risk on cash and cash equivalents is limited as these are generally held or invested in deposits with banks and financial institutions with good credit images.

(ii) Financial Assets :

The Company's customer profile include Government Companies and Industries. Accordingly, the Company's customer credit risk is moderate. The Company has a detailed review mechanism of overdue customer receivables at various levels within organization to ensure proper attention and focus for realization.

The following are the contractual maturities of financial assets, based on contractual cash flows: (₹ in Lakhs)

Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 31st December 2024					
Trade Receivables	66.07	-	-	-	66.07
Loans to Others	-	-	-	-	-
Other Financial Assets	2,302.69	-	-	-	2,302.69
Total	**2,368.76**	**-**	**-**	**-**	**2,368.76**
As at 31st March 2024					
Trade Receivables	30.24	-	-	-	30.24
Loans to Others	-	-	-	-	-
Other Financial Assets	3,632.47	-	-	-	3,632.47
Total	**3,662.71**	**-**	**-**	**-**	**3,662.71**
As at 31st March 2023					
Trade Receivables	54.53	-	-	-	54.53
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,261.57	-	-	-	6,261.57
Total	**6,316.10**	**0.10**	**-**	**-**	**6,316.20**
As at 31st March 2022					
Trade Receivables	83.58	-	-	-	83.58
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,802.92	455.03	-	-	7,257.95
Total	**6,886.50**	**455.13**	**-**	**-**	**7,341.63**

Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligation associated with the financial liabilities.The Company's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital and excess operating cash flow to meet its needs for funds. The current Committed lines of credit are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet operational needs.

The table below provides undiscounted cash flows towards non derivative financial liabilities into relevant maturity based on the remaining period at the balance sheet date to the contractual maturity date and where applicable, their effective interest rates.

(₹ in Lakhs)

Particulars			Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 30st December 2024							
Non Current							
Borrowings			-	11,275.75	-	-	**11,275.75**
Other Financial Liabilities							
Current							
Borrowings			753.57	-	-	-	**753.57**
Trade Payables			6,378.43	-	-	-	**6,378.43**
Other Financial Liabilities			892.65	-	-	-	**892.65**
Total			**8,024.65**	**11,275.75**	**-**	**-**	**19,300.40**
As at 31st March 2024							
Non Current							
Borrowings			-	7,527.60	-	-	**7,527.60**
Other Financial Liabilities							
Current							
Borrowings			388.77				**388.77**
Trade Payables			6,886.41				**6,886.41**
Other Financial Liabilities			426.67				**426.67**
Total			**7,701.85**	**7,527.60**	**-**	**-**	**15,229.45**
As at 31st March 2023							-
Non Current							
Borrowings				1,081.64			**1,081.64**
Other Financial Liabilities							
Current							
Borrowings			-				-
Trade Payables			12,598.38				**12,598.38**
Other Financial Liabilities			323.34				**323.34**
Total			**12,921.72**	**1,081.64**	**-**	**-**	**14,003.36**
As at 31st March 2022							-
Non Current							
Borrowings				1,135.25			**1,135.25**
Other Financial Liabilities							
Current							
Borrowings			898.72				**898.72**
Trade Payables			11,108.92				**11,108.92**
Other Financial Liabilities			1,435.62				**1,435.62**
Total			**13,443.26**	**1,135.25**	**-**	**-**	**14,578.51**

Market Risk : Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: Foreign currency risk, interest risk and other price risk such as commodity risk.

(i) Interest rate risk : The Company's exposure to the risk of changes in market interest rates relates primarily to debts having floating rate of interest. Its objective in managing its interest rate risk is to ensure that it always maintains sufficient head room to cover interest payment from anticipated cash flows which are regularly reviewed by the Board.

Particulars	Changes in Interest Rate	Effect on Profit Before tax 31st December,2024	Effect on Profit Before tax 31 st March,2024	Effect on Profit Before tax 31 st March,2023	Effect on Profit Before tax 31 st March,2022
Non Current & Current Borrowings	-0.50%	(60.15)	(39.58)	(5.41)	(10.17)
	0.50%	60.15	39.58	5.41	10.17

(ii) Foreign Currency 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 and arises where transactions are done in foreign currencies. It arises mainly where receivables and payables exist due to transactions entered in foreign currencies. The Group evaluates exchange rate exposure arising from foreign currency transactions and follows approved policy parameters utilizing forward foreign exchange contracts whenever felt necessary. The Group does not enter into financial instrument transactions for trading or speculative purpose. The Group does not have any outstanding foreign currency exposure at the end of the reporting periods.

(iii) Commodity Risk

The Company is exposed to the movement in the price of key raw materials and other traded goods in the domestic and international markets. The Company has in place policies to manage exposure to fluctuation in prices of key raw material used in operations. The Company enters into contracts for procurement of raw materials and traded Goods, most of the transactions are short term fixed price contracts and a few transactions are long term fixed price contracts.

(iv) Capital Management

The Company manages its capital to be able to continue as as going concern while maximising the returns to shareholders through optimisation of the debt and equity balances. For the purpose of calculating gearing ratio, debt is defined as non current and current borrowings (excluding derivatives). Equity includes all capital and reserves of the Company attributable to equity holders of the Company. The Company is not subject to externally imposed capital requirements. The board review the capital structure and cost of capital on an annul basis but has not set specific targets for gearing ratios. The risks associated with each class of capital are also considered as part of the risk reviews presented to the Board of Directors.

(₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Total Debt	12,029.32	7,916.37	1,081.64	2,033.97
Total Equity	43,897.75	44,425.59	44,520.24	43,046.24
Total Debt Equity Ratio	0.27	0.18	0.02	0.05

42. Business Combination

Amalgamation of Deep Energy Resources Limited ('Transferor Company-1'), Savla Oil and Gas Private Limited ('Transferor Company-2') with the Company

The Board of Directors of the Company in its meeting held on September 15, 2022, had approved the Scheme of Amalgamation under Sections 230-232 of the Companies Act, 2013 and in the matter of Scheme of Amalgamation of Deep Energy Resources Limited ('Transferor Company-1), Savla Oil and Gas Private Limited (Transferor Company-2) with Prabha Energy Limited (previously Known as Prabha Energy Private Limited ('Transferee Company") with and their respective shareholders and creditors. The Scheme inter alia provides for the reverse merger of Transferor Company 1 and Transferor Company 2 into Transferee Company and as consideration, issue equity shares of the Company to all the shareholders of Transferor Company 1 and Transferor Company 2 in accordance with the Share swap Ratio mentioned in the Scheme. The aforesaid Scheme was sanctioned by Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide order dated August 30, 2024. The Scheme has become effective from September 22, 2024 upon filing of the certified copy of the orders passed by NCLT with the relevant Registrar of Companies . All the assets, liabilities, reserves and surplus of the Transferor Company 1 and Transferor Company 2 have been transferred to and vested in the Transferee Company. The Appointed Date of the Scheme is April 01, 2022.

Accounting Treatment

Consequent to the scheme coming into effect and in accordance with the Share swap ratio enshrined in the scheme, the Company has allotted its 136905531 equity shares of Re. 1/- each (fully paid-up) to the equity shareholders of Deep Energy Resources Limited ('Transferor Company-1') and Savla Oil and Gas Private Limited with the Company ('Transferor Company-2') . As an integral part of the Scheme and upon the Scheme coming into effect on the Effective Date and with effect from the Appointed Date, the authorised share capital of the Transferor Company 1 of INR 32,00,00,000 (Indian Rupees Thirty Two Crore), comprised of 3,20,00,000 (Three Crore Twenty Lakh) Equity Shares having face value of INR 10 (Indian Rupees Ten) each. Further the authorised share capital of the Transferor Company 2¬ of INR 8,72,81,000 (Indian Rupees Eight Crore Seventy Two Lakh and Eighty One Thousand), comprised of 72,28,100 (Seventy Two Lakh Twenty Eight Thousand One Hundred) Equity Shares having face value of INR 10 (Indian Rupees Ten) each and 15,00,000 (Fifteen Lakh) Preference Shares having face value of INR 10 (Indian Rupees Ten) each, shall stand consolidated and vested in and merged with the authorised share capital of the Transferee Company. After considering consolidation of the authorised share capital of the Transferor Company 1 and the Transferor Company 2 with the authorised share capital of the Transferee Company as above and Bonus Issuance by the Transferee Company and sub-division of the Equity Shares of the Transferee Company , the authorised share capital of the Transferee Company shall stand enhanced to INR 64,07,48,700 (Indian Rupees Sixty Four Crore Seven Lakh Forty Eight Thousand and Seven Hundred), comprising into 58,81,48,100 (Fifty Eight Crore Eighty One Lakh Forty Eight Thousand and One Hundred) Equity Shares of face value of INR 1 (Indian Rupee One) each and 52,60,060 (Fifty Two Lakh Sixty Thousand and Sixty) Preference Shares having face value of INR 10 (Indian Rupees Ten) each.

A business combination involving entities or businesses under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and the control is not transitory. The transactions between entities under common control are specifically covered by Ind AS 103. Such transactions are accounted for using the pooling-of-interest method. The assets and liabilities of the acquired entity are recognised at their carrying amounts of the Company's financial statements. No adjustments are made to reflect fair values or recognise any new assets or liabilities. The components of equity of the acquired companies are added to the same components within the Company's equity. The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves. The Company's shares issued in consideration for the acquired companies are recognized from the moment the acquired companies are included in these financial statements and the financial statements of the commonly controlled entities would be combined, retrospectively, as if the transaction had occurred at the beginning of the earliest reporting period presented.

Restated statement of Balance Sheet for the year ended 31 March 2022

(₹ in Lakhs)

Particulars	As at 31st March 2022 (Reported)	Addition/ Elimination	As at 31st March 2022
Assets :			
(1) Non Current Assets			
(a) Property, Plant & Equipment	-	138.61	**138.61**
(b) Capital work-in-progress	15,681.27	1,194.58	**16,875.85**
(c) Intangible Assets	-	31,852.56	**31,852.56**
(d) Intangible assets under development	-	-	-
(e) Financial Assets		-	-
(i) Investments	-	776.34	**776.34**
(ii) Loan	0.10	-	**0.10**
(iii) Others	455.03	-	**455.03**
(f) Deferred Tax Assets (Net)	-	-	-
(g) Other Non Current Assets	2.35	130.54	**132.89**
Total Non Current Assets	**16,138.75**	**34,092.63**	**50,231.38**
(2) Current Assets			
(a) Inventories	639.70	-	**639.70**
(b) Financial Assets			
(i) Investments	-	-	-
(ii) Trade receivables	-	12.80	**12.80**
(iii) Cash and Cash Equivalents	2.80	3.50	**6.30**
(iv) Bank Balances other than (iii) above	-	20.48	**20.48**
(v) Loans	-	-	-
(vi) Others	6,802.74	0.08	**6,802.82**
(c) Current Tax Assets (net)	-	1.21	**1.21**
(d) Other Current Assets	145.61	3.47	**149.08**
Total Current Assets	**7,590.85**	**41.54**	**7,632.39**
Total Assets	**23,729.60**	**34,134.17**	**57,863.77**
Equity			
(a) Equity Share Capital	337.36	(207.40)	**129.96**
(b) Other Equity	9,823.19	32,958.80	**42,781.99**
Total Equity	**10,160.55**	**32,751.40**	**42,911.95**
Liabilities			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	1,107.35	**1,107.35**
(b) Other Non current Liabilities	207.10	-	**207.10**
(c) Provision	231.74	-	**231.74**
(d) Deferred Tax Liabilities (Net)	(1.97)	41.94	**39.97**
Total Non Current Liabilities	**436.87**	**1,149.29**	**1,586.16**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	600.00	205.21	**805.21**
(ii) Trade Payables			
(a) Total outstanding due of Micro and Small Enterprises	40.11	-	**40.11**
(b) Total outstanding dues of creditors other than Micro and Small Enterprises	11,049.00	3.83	**11,052.83**
(iii) Others	1,413.84	9.62	**1,423.46**
(b) Other Current Liabilities	29.20	14.85	**44.05**
(c) Provisions	-	-	-
(d) Current Tax Liabilities (Net)	-	-	-
Total Current Liabilities	**13,132.15**	**233.51**	**13,365.66**
Total Liabilities	**13,569.02**	**1,382.80**	**14,951.82**
Total Equity and Liabilities	**23,729.57**	**34,134.20**	**57,863.77**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	Year Ended 31st March 2022	Addition/ Elimination	Year Ended 31st March 2022
I. Revenue from Operations	-	43.43	**43.43**
II. Other Income	11.28	215.19	**226.47**
III. Total Income (I + II)	**11.28**	**258.62**	**269.90**
IV. Expenses			
(a) Cost of Materials Consumed	-	-	-
(b) Employee Benefits Expenses	0.21	12.14	**12.35**
(c) Finance Cost	8.84	42.36	**51.20**
(d) Depreciation & Amortization Expenses	-	6.94	**6.94**
(e) Other Expenses	5.98	52.71	**58.69**
Total Expenses	**15.03**	**114.15**	**129.18**
V. Profit Before Tax (III-IV)	**(3.75)**	**144.47**	**140.72**
VI. Tax Expenses:			
(a) Current Tax	-	0.52	**0.52**
(b) Tax relating to Earlier Years	-	-	-
(c) Deferred Tax	-	(0.12)	**(0.12)**
Net Tax Expenses	**-**	**0.40**	**0.40**
VII. Profit for The Year (V-VI)	**(3.75)**	**144.07**	**140.32**
VIII. Other Comprehensive Income (OCI)			
(a) Items that will not be reclassified to profit or loss			
(i) Remeasurement of defined benefit obligations	-	-	-
(ii) Income Tax relating to above	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	-
Other Comprehensive Income for the year	-	-	-
IX. Total Comprehensive Income/(Expense) for The Year (VII+VIII)	**(3.75)**	**144.07**	**140.32**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	For the Year ended 31st March 2022	Additional/elimation	Revised For the Year ended 31st March 2022
Net cash flows from / (used in) operating activities (A)	3,521.86	253.17	3,775.03
Net cash flows from / (used in) investing activities (B)	(4,688.76)	(14.03)	(4,702.79)
Net cash flows from / (used in) financing activities (C)	866.71	68.47	935.18
III. Total Income (I + II)	11.28	258.62	269.90

Following is note for the adjustments made to assets and liabilities during the amalgamation process, leading to the generation of the capital reserve.

(Rs. In Lakhs)

Particulars	PEPL	SOGPL	DERL	Amount
Property, Plant and Equipment's	-	-	**131.66**	**131.66**
Capital work-in-progress	17,454.96	-	1,194.58	**18,649.54**
Intangible Assets	-	-	31,852.56	**31,852.56**
Investments	543.15	0.61	29.25	**573.01**
Inventories	7,275.53	19.34	419.89	**7,714.77**
Trade Receivables	-	-	-	-
Cash and Cash Equivalents	-	-	-	-
Other financial assets	-	53.53	-	**53.53**
Other assets	-	-	-	-
Total Assets	**25,273.64**	**73.48**	**33,627.94**	**58,975.06**
Finance Lease	-	-	-	-
Trade Payables	-	-	-	-
Current and Deferred tax	-	-	-	-
Other financial liabilities	-	-	-	-
Other liabilities & provisions	14,399.37	30.15	174.83	**14,604.35**
Reserves and Surplus	3,629.23	4,214.98	35,056.35	**42,900.56**
Total Liabilities and Reserves	**18,028.60**	**4,245.13**	**35,231.18**	**57,504.91**
Net Assets/ (Liabilities and reserves) (A)	**7,245.04**	**-4,171.65**	**-1,603.23**	**1,470.16**
Allotment of Equity Shares to new shareholders (B)				(1,369.06)
Investment cancellation (C)				-
Revaluation reserve on investments (D)				-
Capital Reserve on account of Amalgamation (A)-(B)-(C)-(D)				**101.10**

43. Relationship with Struck off Companies

The Company has not carried out any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956. There is no outstanding balance as at 31st December 2024 in case of said struck off company.

44. Balances of Other Current Liabilities, Trade Receivables and Trade Payables are subject to confirmation, reconciliation and adjustments if any.

45. In the opinion of the Management, current assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

46. Previous period figures have been regrouped, re-classified and re-arranged wherever considered necessary to confirm to the current year's classification.

47. The MCA wide notification dated March 24,2021 has amended Schedule III to the Companies Act,2013 in respect of certain disclosures. The Company has incorporated appropriate changes in the above results.

48. Additional information as required under para 2 of General Instruction of Division II of Schedule III to the Companies Act, 2013
The Company has not carried out any revaluation of Property, Plant and Equipment in any of the period reported in the Financial Statement hence reporting is not applicable.

48a The Company does not have hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the Company for

48b holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

48c The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

48d The Company does not have any 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).

48e 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.

48f Term loans were applied for the purpose for which the loans were obtained.

48g The Company has not been declared as a wilful defaulter by any bank or financial institution or other lender in accordance with the guidelines on wilful defaulter issued by the Reserve Bank of India.

49 Figures of corresponding previous year have been regrouped /rearranged wherever necessary, to make them comparable.

50. The Consolidated Financial Statements were approved for issue by the Board of Directors on 25th February 2025.

As per our report of even date attached

For Mahendra N. Shah & Co.
Chartered Accountants
Registration No. 105775W

Chirag M. Shah
Partner
Membership No. F-045706

Place : Ahmedabad
Date : 25th February,2025

For and on behalf of the Board

Premsingh Sawhney
Chairman & Director
DIN : 03231054

Shail Savla
Managing Director
DIN : 08763064

Vishal Palkhiwala
CFO & Whole time Director (Finance)
DIN : 09695011

Nikita Agarwalla
Company Secretary
Membership No :A69933

L. CHANGE IN ACCOUNTING POLICIES IN THE LAST THREE YEARS AND THEIR EFFECT ON THE PROFITS AND RESERVE.

There has been no significant changes in the accounting policies during the F.Y. 2024, 2023, and 2022.

M. SUMMARY OF CONTINGENT LIABILITIES

A summary of our contingent liabilities as at December 31, 2024 is as set out below:

(₹ in Lakhs)

Particulars	Aggregate value at Nominal Value
A. Contingent Liabilities not provided for in respect of :	
Pending Litigation*	
(a) Excise duty, Service tax, Custom duty matters	**163.26**
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	**4,375.03**
B. Commitments:	
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	**1,646.91**
	6,185.20
Total Amount	

** The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent. The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.*

N. SUMMARY OF RELATED PARTY TRANSACTIONS

a. List of related Parties

1. Enterprise over which Key Managerial Personnel is having control

Deep Industries Limited
Adinath Exim Resources Limited

2. Key Management Personnel

Mr. Shail Savla (Managing Director)
Mr. Premsingh Sawhney (Chairman and Executive Director)
Mrs. Shaily Dedhia (Independent Director)
Ms. Priyanka Gola (Independent Director)
Mr. Vishal Palkhiwala (Executive Director and CFO)
Mr. Navin Chandra Pandey (Independent Director)

3. Key Managerial Personnel relative

Mr. Manoj Savla
Mrs. Mita Savla
Mrs. Vidhi Savla

b. Transactions with Related Parties:

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
Ms. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods & Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91	-	-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan Taken	-	-	-	25.00

a. Balance With Related Parties : End of the Year / Period

(₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail	Key Management	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

O. DETAILS OF OUR GROUP COMPANIES

In accordance with the provisions of SEBI ICDR Regulations, as amended from time to time for the purpose of identification of Group Companies, our Company has considered such companies with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum, as covered under the applicable accounting standards, i.e., Ind AS 24 and such other companies as considered material by our Board as our group company. Our Board has adopted a policy of materiality for determining the Group Company by passing a resolution at its meeting held on November 23, 2024 which is reproduced below

Policy of Materiality

For the purpose of disclosure in the Information Memorandum, a company shall be considered material and disclosed as a Group Company if:

i. such companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum; and

ii. such companies shall be considered material and disclosed as group companies which are part of the Promoter Group and with which there were transactions in the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum, which, individually or in the aggregate, exceed 10% of the total revenues of our Company for the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum.

Based on the above, the following companies have been identified as our Group Companies:

1. Deep Industries Limited
2. Adinath Exim Resources Limited

The details of our Group Companies are as follows:

1. Deep Industries Limited (DIL)

Corporate Information : DIL was incorporated as "Deep Industries Limited" on November 15, 2006 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). The CIN of DIL is L14292GJ2006PLC049371. The registered office of DIL is situated at 12A & 14, Abhishree Corporate Park, Ambli Bopal Road, Ambli, Ahmedabad, Ahmedabad, Gujarat, India, 380058.

Nature of activities

Deep Industries Limited is in business of Oil and Gas field services and is specialized in providing Gas Compression Services, Drilling and Workover Services, Gas Dehydration, and also having expertise in Integrated Project management Services.

Financial Performance: The brief financial performance of DIL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	3,200.00	3,200.00	3,200.00
Preference share capital	-	-	-
Reserve and Surplus/other equity	122,435.85	1,13,192.50	1,05,949.48
Revenue from operation (Net)	38,190.99	30,118.36	27156.68
Profit after tax (PAT)	10,425.23	7830.84	6934.14
Earnings per share (EPS)-Basic	16.29	12.24	10.83
Earnings per share (EPS)-Diluted	16.29	12.24	10.83
Net Asset Value per equity share (₹)	39.26	36.37	34.11

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	6,41,32,000 (P.Y. 6,41,32,800) Equity Shares of ` 5/- each	3,206.60
	Total	**3,206.60**
II	**Issued, Subscribed and Paid-up Share Capital**	
	6,40,00,000 (P.Y. 6,40,00,000) Equity Shares of ` 5/- each	3,200.00
	Total	**3,200.00**

2. Adinath Exim Resources Limited (AERL)

Corporate Information : AERL was incorporated as "Adinath Exim Resources Limited" on January 20, 1995 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC") and it obtained certificate of commencement of business on January 25, 1995 issued by RoC. The CIN of AERL is L65100GJ1995PLC024300. The registered office of AERL is situated at 601, Astron Tower, Opp. Iskon Mandir, Nr. Casalla Tower, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015.

Nature of activities : Adinath Exim Resources Limited is in the business of finance and lease operations and is specialized in financing all types of leasing activities.

Financial Performance : The brief financial performance of AERL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	431.91	431.91	431.91
Reserve and Surplus/other equity	1470.84	1242.10	1149.54
Revenue from operation (Net)	103.46	99.73	97.48
Profit after tax (PAT)	55.57	68.11	34.93
Earnings per share (EPS)-Basic& Diluted	1.29	1.58	0.81
Net Asset Value per equity share (₹)	1.29	1.58	0.81

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	55,00,000 Equity Shares of ₹ 10/- each	550.00
	Total	**550.00**
II	**Issued and Subscribed Share Capital**	
	52,15,450 Equity Shares of ₹ 10/- each	521.54
	Total	**521.54**
III	**Paid up Share Capital**	
	43,19,100 Equity Shares of ₹ 10/- each	431.91
	Add: 4,48,150 Forfeited Shares (Originally Paid Up)	44.82
	Total	**476.73**

P. INTERNAL RISK FACTORS

1. Estimates on reserves, resources and production profile data are based upon certain assumptions or estimates basis on some survey and simulation and actual outcome may be less than the initial estimates.

In the oil and gas industry, estimates of economically recoverable reserves, resources, and production profiles are often based on a range of assumptions and models, which can include geological surveys, seismic data, drilling results, and other forms of simulation. These estimates are typically classified into categories such as proved reserves, probable reserves, and possible reserves, depending on the level of certainty and the risk associated with each. The subsurface is difficult to fully understand, and the distribution of hydrocarbons can vary significantly from one reservoir to another. Even with advanced technologies, it is challenging to predict the exact size, shape, and productivity of an oil or gas field. Estimates are often based on a limited amount of data, which may come from drilling initial wells, seismic surveys, or other indirect methods. These data can be incomplete, imprecise, or may not capture all the complexity of the reservoir. We rely on assumptions and estimates for data on Quantity and Quality of gas output, production costs, operating costs, amount and timing of additional exploration and future development expenditure and future natural gas sale prices . There may be adverse effect on financial and operational performance if the estimates does not match actual performance.

2. Our operational assets are leased or are on rental, which may adversely affect our operations.

Leasing or renting operational assets in the oil and gas industry can introduce several risks that may adversely affect operations. When assets are leased, the operator depends on the performance and reliability of the leasing company. If the leasing company faces financial difficulties, legal issues, or operational disruptions, it could impact the availability or quality of the leased assets. Further, Leased assets may not always be available when needed. If the leasing company has limited availability of critical equipment or if there are delays in the delivery of leased assets, this can disrupt operations. Further, the terms and conditions of rental agreements might not always be favorable, and there could be price escalations or changes in lease terms that increase the financial burden on the operator. Since the company does not own the assets, it does not benefit from asset appreciation or depreciation in its balance sheet. The company is essentially paying for the use of the assets without accumulating any equity

3. Extraction and production of natural gas is highly risky activity involving significant uncertainties and may adversely affect company's operations and financial position.

Natural gas reservoirs are not always as predictable as initially expected. The size, pressure, and permeability of a gas field can vary significantly, and this uncertainty can lead to lower-than-anticipated production or premature depletion of reserves. The process of exploring for natural gas involves significant risks, as seismic surveys and drilling operations may not always yield the expected reserves. Exploration in unproven areas or challenging environments (e.g., offshore or deep shale) can lead to dry wells or unproductive fields. The process of drilling wells and extracting natural gas is technically demanding. Problems like equipment failure, blowouts, or well integrity issues can lead to operational delays, increased costs, or accidents. Advanced techniques such as hydraulic fracturing (fracking) or deepwater drilling add further complexity and risk. A productive well may become uneconomic if pernicious substances are encountered which impair or prevent the production of natural gas from the well. The company may encounter a situation whereby even productive wells do not produce sufficient commercial quantities. Over time, natural gas production from a field typically declines. If the initial production rate is overestimated, the company may face lower-than-expected cash flows. Similarly, if unforeseen geological or technical challenges arise, production may decline faster than planned. Natural gas prices can fluctuate significantly due to global supply-demand dynamics, geopolitical tensions, weather patterns, and broader economic conditions. Price volatility makes it difficult to predict revenues and plan investments, creating financial uncertainty. A prolonged drop in prices can make some projects financially unfeasible. Unexpected operational challenges can result in cost overruns, especially in complex projects or difficult-to-reach reserves. Higher-than-expected operating costs can eat into profit margins, reducing financial stability. Exploration of gas emits hazardous toxins in air and water, which may affect environment and human health. This may result into penalties or fines from Government, which may adversely affect operations and financial position of the company

4. Watering cost is too high in gas exploration activity, which may have adverse effect on operations and financials.

Coal beds often contain water that must be removed in order for natural gas to be get detachrd from coal and flowto the well bore. Here the technical capability to remove and dispatch sufficeint quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations. Watering costs in natural gas exploration and production, particularly in activities water-intensive extraction methods, can indeed have a significant impact on operations and the financial position of a company. These costs arise from the need to source, transport, store, and dispose of large volumes of water, which are critical to the drilling and extraction processes. The process requires significant water resources, often leading to high costs for sourcing and handling large volumes of water. Sourcing and transporting large quantities of water to remote drilling sites can incur high transportation, storage, and management costs. The infrastructure needed to supply water (such as pipelines, tanks, or trucks) adds to operational expenses. In some regions, water resources may be scarce, and companies may face competition for water rights, particularly in arid or drought-prone areas. Limited water availability can increase the cost of securing water for operations, either through purchasing rights or negotiating with local authorities. Governments and local authorities may impose restrictions on water usage for industrial purposes, especially in areas facing water shortages or environmental concerns. Further, the treatment and disposal of wastewater involve substantial costs, including the construction and operation of treatment facilities, compliance with environmental standards, and transportation to disposal sites.

Coal beds often contain water that must be removed in order for natural gas to be get detachrd from coal and flowto the well bore. Here the technical capability to remove and dispatch sufficeint quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations

5. Our business requires skilled manpower and machines, any shortage of labour and machinery breakdown may affect operations.

The reliance on skilled manpower and machinery is a crucial aspect of the natural gas exploration and production business. Any shortage of skilled labor or breakdowns in machinery can have significant adverse effects on operations, productivity, and ultimately the financial health of a company. Skilled labor is essential for ensuring that operations run smoothly. In natural gas exploration and production, this includes engineers, geologists, drill operators, technicians, and safety personnel. A shortage of skilled workers can cause delays in drilling, exploration, and production activities, which may push back project timelines and reduce overall productivity. If the demand for skilled workers exceeds the supply, companies may need to offer higher wages, benefits, and incentives to attract and retain talent. This can increase operational costs, especially in highly specialized roles, and put pressure on profit margins. Skilled workers are responsible for maintaining high operational standards and ensuring the safety of the workforce and equipment. A shortage of skilled labor could lead to mistakes, reduced efficiency, and potentially unsafe work conditions. Safety violations or accidents can result in costly downtime, regulatory fines, or legal liabilities. The need to recruit and train new workers to fill skil gaps can lead to increased costs. Training takes time and resources, during which workers are not fully productive. Additionally, companies may need to invest in recruitment efforts to attract qualified candidates, especially in regions where there is a high demand for skilled labor in the energy sector.

Further, machinery breakdowns, whether in drilling rigs, extraction equipment, or transportation infrastructure, can lead to significant production downtime. This disrupts operations, causes delays in meeting production targets, and may result in lost revenue. Prolonged downtime can also negatively affect project timelines and result in higher operational costs as equipment repair or replacement becomes necessary. Continuous use of heavy machinery in harsh environments (e.g., drilling rigs, compressors, turbines) leads to wear and tear. Repairs or replacements can be expensive, particularly if critical machinery breaks down unexpectedly. In addition to the direct costs of repair or replacement, there may also be costs associated with lost production and the labor required for maintenance. If machinery is not functioning optimally due to breakdowns or ongoing maintenance, the overall efficiency of operations is reduced. This can lead to slower production rates, higher energy consumption, and increased operational costs. In the long term, poor machinery performance can lead to lower profit margins.

Q. OUTSTANDING LITIGATIONS OF THE COMPANY, PROMOTERS, DIRECTORS OR ANY OF THE GROUP COMPANIES:

In relation to (iv) above, our Board in its meeting held on November 23, 2024, has considered and adopted a policy of materiality for identification of material litigation. In terms of the materiality policy adopted by our Board, any outstanding litigation:

A. involving our Company and Subsidiaries:

I. where the aggregate monetary claim made by or against our Company and our Subsidiaries, in any such pending litigation proceeding, is in excess of (i) two per cent (2%) of turnover as per the audited consolidated financial statement, (ii) two per cent (2%) of net worth as per the audited consolidated financial statements, or (iii) five per cent (5%) of the average of absolute value of profit or loss after tax as per the last three (3) audited consolidated financial statements. , whichever is lower, for the fiscal 2024; and

ii. where the monetary liability is not quantifiable, or which does not fulfil the threshold specified in (i) above, but the outcome of which could, nonetheless may have a material adverse effect on the position, business, operations, prospects or reputation of our Company;

B. involving our Directors and our Promoters (individually or in aggregate), the outcome of which would materially and adversely affect the business, operations, prospects, financial position, or reputation of our Company, irrespective of the amount involved

Further, except as disclosed in this chapter, there are no disciplinary actions including penalties imposed by SEBI or recognized stock exchanges against our Promoters, in the last five Fiscals immediately preceding the date of Information Memorandum, including any outstanding action.

Further, except as disclosed in this chapter, there are no outstanding litigations involving our Group Companies as of the date of Information Memorandum, which will have a material impact on our Company.

Our Board has approved, pursuant to its meeting dated November 23, 2024, that in view of the nature and extent of outstanding dues of our Company and the nature of business undertaken by our Company, a creditor of our Company, shall be considered to be material for the purpose of disclosure in Information Memorandum, if amounts due to such creditor exceeds 5 per cent. of our Company's consolidated trade payables as per the Consolidated Financial Statements as of June 30, 2024, which is ₹ 348.54 Lakhs ("Creditors' Materiality Policy").

It is clarified that for the purposes of the above, pre-litigation notices received by our Company, Directors, Promoters, Subsidiaries or Group Companies from third parties (excluding those notices issued by statutory/ regulatory/ tax authorities or notices threatening criminal action) shall, unless otherwise decided by the Board, shall not be considered as material until such time that our Company, Directors, Promoters, Subsidiaries or Group Companies, as applicable, is impleaded as defendant in litigation proceedings before any judicial forum.

We have disclosed matters relating to direct and indirect taxes involving our Company, Directors and Promoters in a consolidated manner giving details of the number of cases and the total amount involved in such claims. All terms defined in a particular litigation disclosure below are for that particular litigation only.

I. Litigation proceedings initiated against our Company

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings:

1. Income Tax Proceedings against Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 1851.04 lakh.
2. Income Tax Proceedings against Savla Oil and Gas Private Limited:
There is 1 case pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 36.93 lakh.

II. Litigation proceedings initiated by our Company

a) Criminal proceedings: Nil
b) Other material pending proceedings:

3. Our Company have filed a writ petition before the Hon'ble High Court of Gujarat challenging the order of the Director General of Hydrocarbons (DGH) refusing the relinquishment of block VN-ONN, situated in Madhya Pradesh. The case is currently pending to be adjudicated.
4. A writ petition has been filed before the Hon'ble High Court of Delhi by the erstwhile Deep Energy Resources Limited against the order of the DGH refusing the relinquishment of block SR-ONN, situated in the state of Chattisgarh. The case is currently pending and has been adjourned to explore the possibility of an amicable settlement between the parties.
5. Income Tax Proceedings by Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 28.08 lakh.
6. Income Tax Proceedings by Savla Oil and Gas Private Limited:
There are 3 cases pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 1,097.83 lakh.

III. Litigation proceedings initiated against our Directors

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

IV. Litigation proceedings initiated by our Directors

a) Criminal proceedings: Nil
b) Other pending proceedings: Nil

V. Litigation proceedings initiated against our Promoters

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings:

Income tax proceedings against Paras Shantilal Savla

1. Writ proceeding before the Hon'ble High Court for Assessment Year 2013-14 towards disallowance of Long Term Capital Gain with respect to amount of ₹ 129.57 lakhs.
2. Demand is raised for ₹ 11.44 lakhs under section 143(1)(a) of the Income-tax Act, 1961 for Assessment Year 2021-22.

Income tax proceedings against Manoj Shantilal Savla

There are 4 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 232.47 lakhs.

Income tax proceedings against Rupesh Kantilalal Savla

Appeal proceedings with CIT Appeals 49, Mumbai for Assessment Year 2011-12 and Assessment Year 2018-19 against demand raised towards which amount is involved ₹. 244.82 lakhs and ₹ 2.77 lakhs respectively.

Income Tax Proceedings against Manoj S. Savla jointly with Paras S. Savla on behalf of Shantilal Savla Family Trust

1 Appeal proceeding with CIT Appeals for Assessment Year 2020-21, 2021-22 and 2022-23 against demand raised under section 143(3) and 154 of the Income-tax Act, 1961 towards which total amount involved is ₹ 209.34 lakhs.

Income Tax Proceedings against Priti Paras Savla

3 Appeal proceedings with CIT Appeals for Assessment Year 2017-18 and 2019-20 against demand raised under section 69 read with section 115BBE and 153c of the Income-tax Act, 1961 towards which total amount involved is ₹ 412.12 lakhs.

Income Tax Proceedings against Sheetal Rupesh Savla

3 Appeal proceedings with Appellant Tribunal G Bench Mumbai for Assessment Years 2011-12, 2012-13 and 2013-14 towards which amount involved ₹ 151.21 lakhs., ₹ 36.53 lakhs and ₹ 168.44 lakhs respectively

Income Tax Proceedings against Mita Manoj Savla

1 Appeal proceeding with CIT Appeals for Assessment Year 2013-14 against disallowance of long term capital gain of ₹ 19.93 lakhs.

Income Tax Proceedings against Paras Savla Family Trust

1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

Income Tax Proceedings against Manoj Savla Family Trust

1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

c) Other material pending proceedings: Nil
d) Disciplinary action including penalty imposed by SEBI or stock exchanges against promoters in the last five financial years including outstanding action:
In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.
However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

VI. Litigation proceedings initiated by our Promoters

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

VII. Litigation proceedings against our Subsidiaries

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

VIII. Litigation proceedings initiated by our Subsidiaries

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

IX. Any pending litigation involving the Group Company which has a material impact on our Company

Nil

X. Tax proceedings against our Company, Directors, Promoters, Subsidiaries, and Group Company

(₹ in Lakhs)

Nature of Cases	Numbe	Amount Involved
Company		
Indirect Tax	-	-
Direct Tax	10	3013.88
Promoters		
Indirect Tax	-	-
Direct Tax	17	1681.52
Directors		
Indirect Tax	-	-
Direct Tax	-	-
Subsidiaries		
Indirect Tax	-	-
Direct Tax	-	-
Group Company		
Indirect Tax	-	-
Direct Tax	-	-

Outstanding Dues to Small Scale Undertakings or any other Creditors

As of December 31, 2024, the total trade payables of our Company, was ₹ 6378.43 Lakhs, the details of which are as follows:

Particulars	No. of Cre	Amount due
Material Creditors	5	348.54
Micro, Small or Medium enterprises	4	17.69
Other Creditors	1474	6012.20
Total	1483	6378.43

R. REGULATORY ACTION, IF ANY - DISCIPLINARY ACTION TAKEN BY SEBI OR STOCK EXCHANGES AGAINST THE PROMOTERS IN LAST 5 FINANCIAL YEARS –

In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.

However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

S. OUTSTANDING CRIMINAL PROCEEDINGS AGAINST THE PROMOTERS – NIL

T. PARTICULARS OF HIGH, LOW AND AVERAGE PRICES OF THE SHARES OF THE LISTED TRANSFEROR COMPANY DURING THE PRECEDING THREE YEARS:

The high, low and average market closing prices recorded on the Stock Exchanges during the last three years and the number of Equity Shares traded on these days is stated below:

BSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	238.75	January 05, 2024	34,987	101.40	April 12, 2023	217	151.15
2022-23	154.00	November 16, 2022	3,041	52.10	April 01, 2022	55,217	108.82
2021-22	62.60	July 14, 2021	81,117	30.80	April 22, 2021	15,586	43.06

(Source: www.bseindia.com)

NSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	237.00	January 05, 2024	1,56,476	102.70	April 11, 2023	14,743	156.50
2022-23	152.75	October 11, 2022	1,65,017	51.15	April 01, 2022	2,66,096	108.86
2021-22	62.70	July 14, 2021	9,68,203	30.05	April 22, 2021	21,148	42.55

(Source: www.nseindia.com)

Notes:

1. **High, low and average prices are based on the daily closing prices.**
2. **In case of two days with the same high or low price, the date later one has been considered.**

U. MATERIAL DEVELOPMENT AFTER THE DATE OF LAST FINANCIAL STATEMENTS AS ON DECEMBER 31, 2024

There are no circumstances that have arisen since December 31, 2024, being the date of the last financial statements as disclosed in Information Memorandum which materially or adversely affect or are likely to affect, our operations or profitability, or the value of our assets or our ability to pay our material liabilities within the next twelve months.

For and on behalf of the Board of Directors of Prabha Energy Limited.

Premsingh Mangatsingh Sawhney [Chairman & Executive Director]

Shail Manoj Savla [Managing Director]

Date: 28.02.2025
Place: Ahmedabad.

PRABHA ENERGY LIMITED

(Formerly known as Prabha Energy Private Limited)

CIN: U40102GJ2009PLC057716

Regd. Office: 12A, Abhishree Corporate Park, Opp Swagat BRTS Bus Stop Ambli-Bopal Road, Ambli, Ahmedabad, Gujarat-380058. Ph: 02717-298510 E-mail: cs@prabhaenergy.com Web: www.prabhaenergy.com

PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF PRABHA ENERGY LIMITED ("COMPANY")

STATUTORY ADVERTISEMENT IN COMPLIANCE WITH PARA 5 OF SECTION B OF PART – II OF SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD-2/P/CIR/2023/93 DATED JUNE 20, 2023, AS AMENDED ("SEBI MASTER CIRCULAR") READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY OF RULE 19(2)(B) OF THE SCRR.

A. ABOUT THE SCHEME OF ARRANGEMENT (the "Scheme")

Hon'ble NCLT has, vide an order dated August 30, 2024, read with corrigendum order dated September 11, 2024, approved the Scheme of Arrangement between Deep Energy Resources Limited ("DERL") and Savla Oil and Gas Private Limited ("SOGPL") and Prabha Energy Private Limited ("PEPL") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and other applicable laws. The Scheme provides for merger of Transferor Company 1 and Transferor Company 2 with and into the Transferee Company on a going concern basis and issue of Equity Shares of the Transferee Company to the shareholders of Transferor Company 1 and Transferor Company 2 in consideration thereof in accordance with the provisions of Section 2(1B) of the IT Act and Section 230 to 232 of the Companies Act, 2013. The Effective Date of the Scheme is September 22, 2024, with the Appointed Date of April 1, 2022. Accordingly, in accordance with the Scheme, our Company has allotted 13,69,05,531 Equity Shares of ₹ 1 each to the shareholders of DERL and SOGPL as on the Record Date in terms of the Scheme.

B. DETAILS OF CHANGE OF NAME AND/OR OBJECT CLAUSE

Our Company was incorporated as "Prabha Energy Private Limited" on August 05, 2009, under the Companies Act, 1956, in the state of Gujarat vide Certificate of Incorporation issued by the Assistant Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). Subsequently, our Company was converted into a public limited company pursuant to a special resolution passed by our Shareholders at an Extra-ordinary General Meeting held on May 23, 2024, and the name of our Company was changed to "Prabha Energy Limited". A fresh certificate of incorporation consequent upon conversion from a Private Limited Company to Public Limited Company dated July 23, 2024, was issued by the Registrar of Companies, Central Processing Centre.

The sub-clause (2) of the Object Clause is changed as under; 2.To carry on the business of conventional and unconventional oil and/or gas and/or CBM and/or shale and/or hydrocarbons comprising of any or all of exploration, production, development, marketing, transportation, operations, trading in Natural Gas and Crude Oil and to carry on business of providing and operating ships, vessels, rigs, structures, machineries, equipments and personnel required for on shore and offshore drilling, oil/gas/CBM/shale/hydrocarbons field services such as mud engineering, mud logging, cementing, hydrofracturing, work-over, testing, wire line logging inspection, repairs and reconditioning of tubular, oil/gas exploration, production, development, transportation, storing and handling of oil for oil and natural gas industry in India or in any part of the World individually or as joint venture with Indian or International collaboration both technical and financial.

C. CAPITAL STRUCTURE OF THE COMPANY

The capital structure of our Company as on the date of Information Memorandum is set forth below:

(₹ In Lakhs except per share data)

	Particulars	Aggregate value at Nominal Value
A	**Pre-Scheme**	
I	**Authorised Share Capital**	
	17,80,610 Equity Shares of ₹ 10 each	178.06
	37,60,060 Preference Shares of ₹ 10 each	376.01
	Total	**554.07**
II	**Issued, Subscribed and Paid-up Share Capital**	
	17,80,609 Equity Shares of ₹ 10 each	178.06
	15,93,000 Preference Shares of ₹ 10 each	159.30
	Total	**337.36**
III	**Securities Premium**	**4,127.55**
B	**Post-Scheme**	
I	**Authorised Share Capital**	
	58,81,48,100 Equity Shares of ₹ 1 each	5,881.48
	52,60,060 Preference Shares of ₹ 10 each	526.01
	Total	**6,407.49**
II	**Issued, Subscribed and Paid-up Share Capital**	
	13,69,05,531 Equity Shares of ₹ 1 each	1369.06
III	**Securities Premium**	**20,183.84**

D. SHAREHOLDING PATTERN OF THE COMPANY

1. PRE-SCHEME SHAREHOLDING PATTERN OF OUR COMPANY

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerial ised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	7*	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609
(B)	Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	7	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609

*Includes 5 nominee holding 1 equity shares each on behalf of Deep Energy Resources Limited

2. POST-SCHEME SHAREHOLDING PATTERN OF THE COMPANY

The Post Scheme shareholding pattern of our Company as on the date of Information Memorandum is set forth below:

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerial ised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	13	10,98,37,209	-	-	10,98,37,209	80.23	10,98,37,209	-	10,98,37,209	80.23	0	80. 23	-	-	-	10,98,37,209
(B)	Public	13,293	2,70,68,322	-	-	2,70,68,322	19.77	2,70,68,322	-	2,70,68,322	19.77	0	19.77	-	-	-	2,70,68,322
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	13,306	13,69,05,531	-	-	13,69,05,531	100.00	13,69,05,531	-	13,69,05,531	100.00	0	100.00	-	-	-	13,69,05,531

E. PRE AND POST-SCHEME SHAREHOLDING OF THE PROMOTERS AND PROMOTER GROUP

1. Pre-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla*	1	0.00
2.	Paras Shantilal Savla*	1	0.00
3.	Deep Energy Resources Limited	946558	53.16
4.	Savla Oil and Gas Private Limited	834046	46.84
5.	Priti Paras Savla*	1	0.00
6.	Sheetal Rupesh Savla*	1	0.00
7.	Manoj Shantilal Savla*	1	0.00
	Sub-Total (A)	**1780609**	**100.00**
B	**Promoter Group**		
	Total (A+B)	**1780609**	**100.00**

* Registered owners and Deep Energy Resources Limited is the beneficial owner

2. Post-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla	3,59,41,432	26.25
2.	Paras Shantilal Savla	4,03,581	0.29
	Sub-Total (A)	**3,63,45,013**	**26.55**
B	**Promoter Group**		
3.	Shantilal Savla Family Trust	4,09,58,024	29.92
4.	Rupesh Savla Family Trust	2,35,99,803	17.24
5.	Priti Paras Savla	33,30,323	2.43
6.	Mita Manoj Savla	18,30,167	1.34
7.	Shail Manoj Savla	15,00,155	1.10
8	Horn Ok Financial Services Pvt Ltd	13,80,849	1.01
9.	Sheetal Rupesh Savla	5,00,278	0.37
10.	Manoj Shantilal Savla	3,90,785	0.29
11.	Shanil Paras Savla	953	0.00
12.	Aarav Rupesh Savla	845	0.00
13.	Vidhi Shail Savla	14	0.00
	Sub-Total (B)	**7,34,92,196**	**53.68**
	Total (A+B)	**10,98,37,209**	**80.23**

F. DETAILS OF THE TEN LARGEST SHAREHOLDERS OF THE COMPANY AS ON DATE:

Sr. No.	Name of the Shareholder	Interest	No. of Shares held	% of total equity share capital
1.	Shantilal Savla Family Trust	Promoter Group	4,09,58,024	29.92
2.	Rupesh Kantilal Savla	Promoter	3,59,41,432	26.25
3.	Rupesh Savla Family Trust	Promoter Group	2,35,99,803	17.24
4.	Priti Paras Savla	Promoter Group	33,30,323	2.43
5.	Mita Manoj Savla	Promoter Group	18,30,167	1.34
6.	Shail Manoj Savla	Promoter Group	15,00,155	1.10
7.	Horn Ok Financial Services Private Limited	Promoter Group	13,80,849	1.01
8.	Sheetal Rupesh Savla	Promoter Group	5,00,278	0.37
9.	Paras Shantilal Savla	Promoter	4,03,581	0.29
10.	Manoj Shantilal Savla	Promoter Group	3,90,785	0.29

G. DETAILS OF PROMOTER OF THE COMPANY:

The Promoter of our Company are Paras Shantilal Savla and Rupesh Kantilal Savla. A brief detail of the Promoter is set forth below:

Name and Address of Promoter	Educational Qualification & Experiences
Paras Shantilal Savla Add.: B-No. 37, Basant Bahar -1, Bopal, Ahmedabad-380058, Gujarat.	Paras Shantilal Savla, aged 53, is one of our Promoters. With over three decades of expertise, he graduated in Commerce from Gujarat University. Under his leadership, the organization has experienced exponential growth. Guided by his vision, the company has evolved from a mere transportation service entity to a comprehensive provider of energy infrastructure equipment solutions. He is also a Chairman & Managing Director of Deep Industries Limited.
Rupesh Kantilal Savla 13, Krishna society, near law garden, ellisbridge, Ahmedabad - 380006, Gujarat.	Rupesh Kantilal Savla, aged 52, Possessing over 28 years of experience in the energy sector, he has steered the organization towards extensive operational expansion. He completed his Masters in Business Administration from Bentley College, USA, and holds a degree in Commerce from Gujarat University. His responsibilities include supervising the coordination and implementation of various projects. He is also a Managing Director of Deep Industries Limited.

H. DETAILS OF BOARD OF DIRECTORS OF THE COMPANY

Sr. No.	Name, Designation, Address, Date of Birth, DIN, Occupation, Current Term, Period of Directorship and Nationality	Other Directorships
1.	**Shail Manoj Savla** **Designation:** Managing Director **Address:** 35, Basant Bahar, Nr. Basant Bahar Gymkhana, Bopal - 380058, Daskroi, Ahmedabad. **Date of Birth:** May 14, 1993 **DIN:** 08763064. **Occupation:** Business **Current Term:** For a period of five years, with effect from November 9, 2023, liable to retire by rotation **Period of Directorship:** Since August 13, 2022 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. MPD Warehousing Private Limited (Formerly known as Syahee Pigments Private Limited)* *Foreign Companies: Nil*
2.	**Premsingh Mangatsingh Sawhney** **Designation:** Chairman & Executive Director **Address:** 48, Applewoods Villas, Nr. Surbhit Vatika, Village Sanathal, Taluka-Sanand, District Ahmedabad-380058. **Date of Birth:** August 30, 1959 **DIN:** 03231064. **Occupation:** Business **Current Term:** For a period of three years, with effect from February 20, 2024 Liable to retire by rotation **Period of Directorship:** Since March 4, 2016 **Nationality:** Indian **Age:** 65 Years	*Indian Companies: Nil* *Foreign Companies: Nil*
3.	**Vishal Gautambhai Palkhiwala** **Designation:** Executive Director and CFO **Address:** B – 307, Parshwa Tower, Nr. Jivraj Bridge, Nr. Shyamal Cross Road, 132 Feet Ring Road, Satellite - 380015, Ahmedabad. **Date of Birth:** July 17, 1974 **DIN:** 09695011. **Occupation:** Service **Current Term:** For a period of three years, with effect from September 30, 2022 Liable to retire by rotation **Period of Directorship:** Since August 5, 2022. **Nationality:** Indian. **Age:** 50 Years	*Indian Companies: Nil* *Foreign Companies: Nil*
4.	**Shaily Jatin Dedhia** **Designation:** Independent Director **Address:** 12, Mahavir Bhavan, Vallabh Baug Lane, Damji Shamji Shah Chowk, Ghatkopar (East) – 400 077, Mumbai, Maharashtra. **Date of Birth:** December 12, 1983 **DIN:** 08853685. **Occupation:** Service **Current Term:** For a period of five years with effect from September 30, 2022 not liable to retire by rotation **Period of Directorship:** Since June 27, 2022. **Nationality:** Indian, **Age:** 40 Years	*Indian Companies:* *1. Dolphin Offshore Enterprises (India) Limited* *2. Deep Industries Limited* *3. Corntech International Limited* *4. Vadilal Industries Limited* *5. Vadilal Chemicals Limited* *6. Deep Natural Resources Limited* *Foreign Companies: Nil*
5.	**Priyanka Kishorbhai Gola** **Designation:** Independent Director **Address:** 92-H, Popatpara, Street No.-14, Popatpara Main Road, Rajkot-360001, Gujarat **Date of Birth:** July 10, 1993 **DIN:** 09384530. **Occupation:** Business **Current Term:** For a period of five years with effect from November 9, 2023 not liable to retire by rotation **Period of Directorship:** Since November 9, 2023 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. Jyoti Resins and Adhesives Limited* *2. Mercury Trade Links Limited* *3. Falcon Technoprojects India Limited* *4. City Crops Agro Limited* *5. Chartered Logistics Limited* *6. Advance Multitech Limited* *7. Nisarg Engineering Limited* *Foreign Companies: Nil*
6.	**Navin Chandra Pandey** **Designation:** Independent Director **Address:** 202, West Wind Premises, B.J. Road, Band Stand, Near Band Stand, Bandra Mumbai-400050, Maharashtra, India. **Date of Birth:** March 23, 1960 **DIN:** 08252350. **Occupation:** Service Current Term: For a period of five years with effect from November 9, 2023 not liable to retire by rotation Period of Directorship: Since November 9, 2023. **Nationality:** Indian, **Age:** 64 Years	*Indian Companies:* *1.* *Bhavnagar Port Infrastructure Private Limited* *Foreign Companies:* *1.* *Foresight Global PTE Limited*

I. BUSINESS OVERVIEW AND STRATEGY:

We are an Oil and Gas company with business interests in both conventional and unconventional Oil and Gas exploration, production and trading. We have a portfolio of onshore exploration and production assets in both conventional and unconventional hydrocarbon category. We are currently holding a large acreage of onshore exploration and production assets in both conventional and unconventional category. As on December 31, 2024, out of 11, 4 assets are in development phase, 4 assets are in exploration phase and 3 have been relinquished. PEL had also ventured into the exploration and production (E&P) business of oil, gas, coal bed methane (CBM), and marginal oil fields (E & P business).

We have around 5396.55 sq km of area available with the company for carrying out its exploration & production operations with approximately over 460 MMBOE of in place prognostic hydrocarbon resource. We have total three service contracts for onshore marginal fields which were awarded by Oil and Natural Gas Corporation of Limited ("ONGC") in Jaisalmer, Rajasthan spread over an area of 100sq km containing 1.42 billion Cubic Meter (BCM) of gas reserves. Company has carried out well intervention jobs in the fields and also constructed Gas collecting station at Bankia with facility for separation, purification, and compression of natural gas. Purification and drying unit installed at the Gas Collecting Station is first of its kind for removing impurities. We have eight diversified Oil and Gas blocks including two coal bed methane (CBM). Company operates Oil and Gas blocks in Chhattisgarh, Gujarat and Madhya Pradesh over an area of 789 sq km, 534 sq km, and 3776 sq km respectively. Further, company have joint operatorship of North Karanpura coalbed methane (CBM) Block in Hazaribagh, Jharkhand with ONGC & Indian Oil Corporation Limited (IOCL) for development operations. Company has been awarded 25% Participating Interest in North Karanpura CBM Block focusing on Coalbed Methane E&P business spread over 271 sq km. As an operator of the block, company started development drilling at the block in June 2018, and 62 wells have been drilled by March 2022. Massive HF jobs have been carried out to maximise gas production.

Using the knowledge and understanding of CBM exploration among the team, better than expected coal seam thickness of approx 65m was established as against ~ 37m compared to earlier FDP, resulting in approximately doubling of the reserves. High to very high CBM gas potential has been observed during production testing of southern part wells.

Now the field is ready to evacuate the gas for fulfilling gas sales contracts of 60,000 SCMD volume signed as on December 31 2024.

We also have one Revenue Sharing Contract (RSC) for exploration, development & production of CBM in Jharia CBM Block I (26.55 Sq km) awarded by BCCL through competitive bidding process. It is a 100 percent Participating Interest (PI) of Prabha Energy Limited with 10% revenue sharing with BCCL. Exploration activities have been started in the block. For evacuation of gas from Jharia CBM block I, PNGRB has authorized Prabha Energy Limited to lay pipeline for connecting block with Urja Ganga pipeline passing just 8 kms away from the Jharia block area. This pipeline would be constructed by Prabha Energy Limited to connect Jharia Block with Urja Ganga Pipeline providing easy access to the countrywide market through National gas Grid. The Company will setup Infield pipelines for inter-connecting the wells along with Gas Gathering Stations (GGS) and gas Processing Facilities in FY2025-26.

Certain key operational and financial metrics on consolidation basis for the period ended Fiscal 2024, Fiscal 2023 and Fiscal 2022 is set forth below: (₹ in lakhs, except %)

Particulars	Nine months ended December 31, 2024	% of total revenue from operations	Fiscal 2024	% of total revenue from operations	Fiscal 2023	% of total revenue from operations	Fiscal 2022	% of total revenue from operations
Sale of Goods	**117.26**	**40.05%**	**47.83**	**17.17%**	**3093.39**	**92.48%**	-	-
Sale of Service	**175.54**	**59.95%**	**224.87**	**80.74%**	**251.98**	**7.52%**	**265.47**	**100.00%**
Other Operating Income	-	-	**5.81**	**2.09%**	-	-	-	-
Total Revenue from Operations	**292.80**	**100.00%**	**278.51**	**100.00%**	**3345.37**	**100.00%**	**265.47**	**100.00%**
EBITDA	**(19.91)**	**(6.80%)**	**(98.02)**	**(35.19%)**	**164.06**	**4.90`%**	**50.22**	**18.92%**
PAT	**(45.93)**	**(15.69%)**	**(94.65)**	**(33.98%)**	**376.45**	**11.25%**	**186.62**	**70.30%**

**EBITDA(%) is EBITDA expressed as percentage of Revenue from operations and PAT(%) is PAT expressed as percentage of total income.*

Note: EBITDA has been calculated as a sum of profit before tax, finance costs, depreciation and amortization excluding other income.

Our Strategies

a) **Leveraging Technical Capabilities to Grab Opportunities**

We can take competitive advantage of new opportunities using technical capability of experienced senior management and adeptness of new technology and techniques. We have robust partnerships with Public Sector Undertakings (PSUs) to strengthen our position in the energy sector. These collaborations leverage the strengths of both entities, combining Company's technical expertise and innovation with the resources and infrastructure of PSUs. We are efficiently managing contracts of three onshore marginal fields since 2007 awarded from Oil and Natural Gas Corporation Limited & operating coalbed Methane jointly with Oil and Natural Gas Corporation Limited & Indian Oil Corporation Limited since 2016.

Our top management have a wealth of experience and expertise in technical fields related to energy exploration and production. With visionary leadership has guided us towards embracing technologies and innovative approaches to optimize operations and enhance efficiency. We remain steadfast in our pursuit of excellence, poised to lead the way in technological advancement and value creation within the energy industry.

b) **Performance and Progress of the CBM Gas Assets.**

India, having the fifth largest proven coal reserves in the world, presents a significant opportunity for considering CBM as an alternative source for augmenting India's energy resource, in line with the vision of reducing hydrocarbon import and moving towards gas-based economy. Coalbed Methane (CBM), an unconventional source of natural gas is now considered as an alternative source for augmenting India's energy resource.

Our company has participating interest in 2 CBM blocks located in prolific Damodar Valley basin. Company has already conducted E&P activities at its existing CBM blocks. These fields are also being connected to national pipeline grid in a short span. Thus the company is well poised to monetize these assets shortly. Company has in-depth CBM exploration and production expertise, to exploit the potential of these CBM blocks, as well as any other CBM blocks on offer in future.

c) **Capitalizing on Technology & Innovation**

In recent years, there have been significant advancements domestically and internationally in technology and innovation related to oil and natural gas exploration and production. These technological advancements and embracing innovation help us to position ourselves for long-term success in the dynamic and competitive oil and gas industry. By combining our technical expertise and innovative technologies developed by reputable organisations, this collaboration creates fertile ground for the exchange of knowledge, best practices, and cutting-edge technologies.

J. REASON FOR THE SCHEME OF ARRANGEMENT

(i) The amalgamation of the Transferor Company 1 and the Transferor Company 2 with and into the Transferee Company would simplify the group structure and further results in business and operational synergies in following way:

a. Creating enhanced value for the shareholders through potential unlocking of value through listing of businesses of all the parties.
b. Efficiency in management, control and running of businesses of the companies concerned and create a financially strong amalgamated company.
c. Pooling of financial and other resources of both the companies for optimum utilization of resources in the businesses and increased bargaining power.
d. Rationalisation, standardization and simplification of business processes and systems.
e. Minimisation of compliances, compliance cost and elimination of duplication and rationalization of administrative cost of legal entities.
f. Provide opportunity to the public shareholders of the Transferor Company 1 to directly participate in the business of the Transferee Company, increase long term value of all the stakeholders, by creating a standalone listed entity.
g. Ability to pursue inorganic growth with consolidated financials and better operational control.

(ii) The rationale for reclassification of Promoters Seeking Reclassification from 'Promoter and Promoter Group' category to 'Public' category in the Transferor Company 1 and upon this Scheme coming into effect, in the Transferee Company is that the Promoters Seeking Reclassification:

a. are not engaged in the business, management, control or day-to-day affairs of the Transferor Companies and the Transferee Company;
b. do not have any right either to appoint any Director of the Transferor Companies and the Transferee Company; and
c. does not have an ability to control the management or policy decisions of the Transferor Companies and the Transferee Company in any manner whatsoever including by virtue of their shareholding and none of their act would influence the decisions taken by the Transferor Companies and the Transferee Company.

K. RESTATED AUDITED FINANCIALS FOR THE PREVIOUS THREE FINANCIAL YEARSPRIOR TO THE DATE OF LISTING ALONG WITH FOR THE NINE MONTHS PERIOD ENDED DECEMBER 31, 2024.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of

Prabha Energy Limited

Report on the Restated Audited Consolidated Financial Statement

Opinion

We have audited restated consolidated financial statements of M/s Prabha Energy Limited (the 'Holding Company') and it's subsidiaries (hereinafter referred to as "the Group") which comprise restated Balance Sheet as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, restated Statement of Profit and Loss (including other comprehensive income), the restated Statement of Changes in Equity, restated Cash Flow Statements for the nine months ended December 31, 2024, and for the years ended March 31, 2024, March 31, 2023, and March 31, 2022 and notes to the restated consolidated financial statements including a summary of accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Profit & Loss statements give the information required by the Companies Act, 2013 ("the Act") In the manner so required and 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 December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022 and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

These Restated audited Consolidated Financial Statements:

a. Include the annual financial statement of:
• Deep Natural Resources Limited
• Deep Energy LLC, USA

Basis for Opinion

We conducted our audit 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 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 together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter - Basis of Accounting

This audit report has been issued in respect of special purpose financial statements(Herewith referred as restated financial statement) of the company for the nine months ended December 31, 2024, and for the financial years ended March 31, 2024, March 31, 2023, and March 31, 2022 prepared by the management after giving effect to the scheme of Arrangement under section 230 to 232 of Companies Act, 2013 between the company and Deep Energy Resource Limited ("Transferor Company 1") as well as Savla Oil And Gas Private Limited ("Transferor Company 2"). The appointed date of the scheme of Arrangement is 1st April, 2022.We draw attention to the Note No. 42 in the Notes to the restated audited consolidated financial statements regarding this Scheme of Arrangement.

For the purpose of Audit of restated consolidated financial statements, we have relied on:

a) The auditors' reports issued by Keyur Bavishi & Co. for Savla Oil and Gas Private Ltd. for the financial years 2023-24, 2022-23, and 2021-22 dated August 27, 2023, and August 22, 2022 respectively. The Company's management has converted the financial statements of this company from accounting principles generally accepted in India (Accounting Standards) to Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended,("Ind AS")

b) The auditors' report issued by Dhirubhai and Shah & Co. for Deep Energy Resources Limited for the financial year 2021-22 dated May 30, 2022.

Our Opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report.

KEY AUDIT MATTER	Our audit procedures amongst others included the following:
Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited (as described in Note 42). On September 11, 2024 the Company's Management completed the Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited and its merger into Prabha Energy Limited. As disclosed in Note 42 of the restated consolidated financial statements, the merger is accounted for as a business combination under common control. The merger has a significant impact on the consolidated Ind AS financial statements of the Company including revenue, profit, tax, reserves and comparative numbers. We focused on this area considering that this was a significant event during the year.	• Evaluated the design and tested the operating effectiveness of the controls over the accounting for business combination. • Traced the previous years restated financial information of the Company to the carve out audited financial information of Prabha Energy Limited. • Read the approval obtained from National Company Law Tribunal (NCLT). • Tested supporting workings and evidence relating to the accounting as per the terms of the scheme of arrangement. • Evaluated the disclosures in the consolidated Ind AS financial statements. • Evaluated Ind AS Transition of financial Statements for Savla oil and Gas Private Limited. • Verified and tested the re-grouping of ledgers of Group Companies to align their ledgers with that of Prabha Energy Limited. This process ensures consistency and accuracy in our financial reporting moving forward.

Responsibilities of the Management and Those Charged with Governance for restated consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these restated consolidated financial statements for the purpose of inclusion in the Information Memorandum to be filed with Securities and Exchange Board of India that give a true and fair view of the financial performance and financial position of the Company in accordance with the accounting principles generally accepted in India. 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 restated consolidated financial statements that give a true end fair view and are free from material misstatement, whether due to fraud or error.

In preparing restated consolidated financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

a) **Auditor's Responsibilities for the audit of restated Consolidated Financial Statement**

Our objectives are to obtain reasonable assurance about whether the restated consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these restated consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the restated consolidated 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.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the restated consolidated 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.

v. Evaluate the overall presentation, structure and content of the restated consolidated financial statements, including the disclosures, and whether the restated consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the restated consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the restated consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the restated consolidated financial statements.

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 restated consolidated financial statements of the current period and are therefore the key audit matters. 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.

Our work was performed solely to assist in meeting Board's responsibilities in relation to compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the Information memorandum.

Other Matter

We did not audit financial statement of 1 foreign subsidiary i.e., Deep Energy LLC, USA included in the consolidated financial statements, whose financial statements reflects total assets of Nil as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, total revenue of Nil, total net loss of Nil, are considered in the consolidated financial statements. These financial statements have been reviewed by management. Our opinion on the consolidated financial statements is not modified in respect of above matter.

b) Restated Financial Information as per Audited Financial Statements. These Restated Financial Information have been compiled by the management from:

a) The Restated Consolidated Interim Financial Statements as at and for nine months period ended December 31, 2024 prepared by the company in accordance with the Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on February 14, 2025.

b) The Restated Consolidated Financial Statements as at December 31, 2024, March 31, 2024, March 31, 2023, and opening as on 01st April, 2022, prepared by the company in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India to the extent applicable and other relevant provisions of the Act, which have been approved by the Board of Directors at their meetings held on February 14, 2025.

Restriction on Distribution or Use

This report is prepared for the purpose of submission of information memorandum ("IM") to stock exchanges intended solely for the information of the Company's board of directors for their internal use and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company's board of directors, for our audit work, for this report, or for the opinions we have formed.

For, Mahendra N. Shah & Co. Chartered Accountants - FRN: 105775W CA. Chirag M. Shah - Partner - M. No: 045706. - UDIN : 25045706BMJACS5084 Place: Ahmedabad, Date: 25th February 2025

Prabha Energy Limited (Previously known as Prabha Energy Private Limited)
CIN :U40102GJ2009PLC057716
Restated Audited Consolidated Balance Sheet as at 31st December,2024, 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
I. Assets					
(1) Non Current Assets					
(a) Property, Plant & Equipment	4	530.69	408.05	342.37	373.77
(b) Capital work-in-progress	4(d)	24,263.02	21,025.35	18,649.54	16,875.43
(c) Intangible Assets	4	31,874.98	31,862.70	31,852.56	31,852.56
(d) Financial Assets					
(i) Investments	5	-	52.85	37.52	760.43
(ii) Loan	6	-	-	0.10	0.10
(iii) Others	7	-	-	-	455.13
(e) Deferred Tax Assets (Net)	22	42.35	-	-	-
(e) Other Non Current Assets	8	165.59	270.69	151.96	140.39
Total Non Current Assets		**56,876.63**	**53,619.64**	**51,034.05**	**50,457.81**
(2) Current Assets					
(a) Inventories	9	3,505.11	2,118.00	585.51	640.35
(b) Financial Assets					
(i) Trade receivables	10	66.07	30.24	54.53	83.58
(ii) Cash and Cash Equivalents	11	184.76	13.18	93.77	18.85
(iii) Bank Balances other than (ii) above	12	634.50	523.00	482.81	20.48
(iv) Loans	13	0.10	0.10	-	-
(v) Others	14	2,302.69	3,632.47	6,261.57	6,802.82
(c) Current Tax Assets (net)	15	3.42	18.05	-	4.57
(d) Other Current Assets	16	166.13	281.48	710.49	169.40
Total Current Assets		**6,862.78**	**6,616.52**	**8,188.68**	**7,740.05**
Total Assets		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
II. Equity and Liabilities					
Equity					
(a) Share Capital	17	1,369.06	1,369.06	1,369.06	129.96
(b) Other Equity	18	42,528.69	43,056.53	43,151.18	42,916.28
Equity attributables to owners of the Company		**43,897.75**	**44,425.59**	**44,520.24**	**43,046.24**
(c) Non Controlling Interest		**67.21**			
Total Equity		**43,964.96**	**44,425.59**	**44,520.24**	**43,046.24**
Liabilities					
(1) Non Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	19	11,275.75	7,527.60	1,081.64	1,135.25
(b) Other Non current Liabilities	20	134.54	124.34	296.52	207.10
(c) Provision	21	231.74	231.74	231.74	231.74
(d) Deferred Tax Liabilities (Net)	22	45.40	36.28	72.08	85.19
Total Non Current Liabilities		**11,687.43**	**7,919.96**	**1,681.98**	**1,659.28**
(2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	23	753.57	388.77	-	898.72
(ii) Trade Payables	24				
(a) Total outstanding due of Micro and Small Enterprises		17.69	33.54	32.50	40.11
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		6,360.74	6,852.87	12,565.88	11,068.81
(iii) Others	25	892.65	426.67	323.34	1,435.62
(b) Other Current Liabilities	26	50.68	188.76	53.00	49.08
(c) Current Tax Liabilities (Net)	27	11.69	-	45.79	-
Total Current Liabilities		**8,087.02**	**7,890.61**	**13,020.51**	**13,492.34**
Total Liabilities		**19,774.45**	**15,810.57**	**14,702.49**	**15,151.62**
Total Equity and Liabilities		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Restated Audited Consolidated Statement of Profit and Loss for the Nine Months ended 31st December, 2024 and for the year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
I. Revenue from Operations	28	292.80	278.51	3,345.37	265.47
II. Other Income	29	4.39	45.51	357.20	236.75
III. Total Income (I + II)		**297.19**	**324.02**	**3,702.57**	**502.22**
IV. Expenses					
(a) Cost of Materials Consumed	30	160.91	123.40	2,760.91	57.69
(b) Employee Benefits Expenses	31	104.51	177.87	141.60	89.89
(c) Finance Cost	32	13.84	34.30	33.36	61.56
(d) Depreciation & Amortization Expenses	4	34.64	38.50	31.40	31.04
(e) Other Expenses	33	47.29	75.26	278.80	67.67
Total Expenses		**361.19**	**449.33**	**3,246.07**	**307.85**
V. Profit / (Loss) Before Tax (III-IV)		**(64.00)**	**(125.31)**	**456.50**	**194.37**
VI. Tax Expenses:					
(a) Current Tax		11.69	1.34	93.16	0.52
(b) Tax relating to Earlier Years		3.48	3.80	-	-
(c) Deferred Tax Expense / (Income)	22	(33.24)	(35.80)	(13.11)	7.23
Net Tax Expenses		**(18.07)**	**(30.66)**	**80.05**	**7.75**
VII. Profit / (Loss) for The Year / Period (V-VI)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Profit / (Loss) for The Year / Period attributable to:					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		**9.49**			
VIII. Other Comprehensive Income / (Expenses) (OCI)					
(a) Items that will not be reclassified to profit or loss					
(i) Remeasurement of defined benefit obligations		-	-	-	-
(ii) Income Tax relating to above		-	-	-	-
(b) Items that will be reclassified to profit or loss		-	-	-	-
Other Comprehensive Income / (Expenses) for the Year / Period		-	-	-	-
IX. Total Comprehensive Income / (Expenses) for The Year/ Period (VII+VIII)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Total Comprehensive Income / (Expenses) for The Year/ Period attributable to					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		9.49			
X. Earnings Per Equity Share					
(1) Basic (Rs.)	34	(0.04)	(0.07)	0.27	1.55
(2) Diluted (Rs.)		(0.04)	(0.07)	0.27	1.55
Nominal Value per Share (Rs.)		1.00	1.00	1.00	1.00
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Restated Audited Consolidated Statement of Cash Flows for the Nine Months ended 31st December, 2024 and Year ended31st March,2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES				
Profit/ (Loss) Before Tax	(64.00)	(125.31)	456.50	194.37
Adjustments for:				
Depreciation and amortization	34.64	38.50	31.40	31.04
Interest and finance charges	13.84	34.30	33.36	61.56
Interest Income	(4.32)	(28.35)	(23.17)	(11.56)
Miscellaneous amount written back	-	10.80	-	-
Interest on Refund received from Income Tax	-	(2.12)	(0.13)	-
Dividend Income	-	-	-	(4.06)
Loss/(gain) on Sales of Property, Plant and Equipment	-	-	-	(10.28)
(Gain)/Loss on investments sold/ discarded (net)	-	(2.74)	(324.48)	(184.49)
Unreleased (Gain)/Loss on investments (net)	-	-	1.52	162.16
Operating Profit before Working Capital Changes	**(19.84)**	**(74.92)**	**175.00**	**238.74**
Adjustments for changes in working capital :				
(Increase)/decrease in trade receivables, Loans & Advances and Other Assets	1,528.18	2,930.91	499.08	(4,750.25)
(Increase)/decrease in inventories	(1,387.11)	(1,532.49)	54.84	644.46
Increase/(decrease) in Trade Payables, Other Liabilities & Provisions	(723.01)	(5,655.10)	472.63	7,648.91
Cash Generated from / (used in) Operations	**(601.78)**	**(4,331.60)**	**1,201.55**	**3,781.86**
Income Tax Paid (Net Refund)	3.40	41.46	54.24	6.83
Net Cashflow from / (used in) Operating Activities	**(605.18)**	**(4,373.06)**	**1,147.31**	**3,775.03**
(B) CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES				
Purchase/ Disposal of fixed assets & CWIP	(3,407.23)	(2,490.13)	(1,774.11)	(4,146.81)
Earmarked deposits / balances with bank (Placed) / Realized	(111.50)	(40.19)	(462.33)	(459.92)
Interest Received	5.17	35.71	8.43	11.28
(Purchase)/ Sale of Investment	52.85	(12.59)	1,045.87	(111.40)
Dividend Received	-	-	-	4.06
Net Cashflow from / (used in) Investing Activities	**(3,460.71)**	**(2,507.20)**	**(1,182.14)**	**(4,702.79)**
(C) CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES				
Proceeds/(Repayment) from Borrowings	4,666.13	6,834.72	(915.84)	685.42
Net Increase/(Decrease) in Working Capital Borrowings	(0.00)	0.01	(36.49)	35.75
Finance Cost	(13.84)	(35.06)	(35.47)	(61.54)
Issued/(Repayment) Share Capital	-	-	-	275.55
Redeem Equity/Preference Share	-	-	1,097.55	-
Share Issue Expense	(15.71)			-
Dividend on Equity Shares paid	(399.10)	-	-	-
Net Cashflow from / (used in) Financing Activities	**4,237.48**	**6,799.67**	**109.75**	**935.18**
Net Increase/(Decrease) in Cash and Cash Equivalents (a+b+c)	171.58	(80.59)	74.92	7.42
Cash and bank balances at the beginning of the year / period	13.18	93.77	18.85	11.43
Cash and bank balances at the end of the year / period	**184.76**	**13.18**	**93.77**	**18.85**

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
A) Components of Cash & Cash Equivalents :				
Cash on hand	**1.01**	**0.46**	**0.76**	**0.59**
Balances with Banks		-		
In Current Accounts/Cash Credit Accounts	**183.75**	**12.72**	**93.01**	**18.26**
Cash & Cash Equivalents	**184.76**	**13.18**	**93.77**	**18.85**

The above cash flow statement has been prepared as per the " Indirect method" set out in the Indian Accounting Standard (Ind AS)-7 Statement of Cash flow.
The previous year's figures have been regrouped wherever necessary.

Restated Audited Consolidated Statement of Changes in Equity for the Nine Months ended 31st December 2024 and Year ended 31st March 2024, 31st March 2023 and 31st March 2022

(A) Equity Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	**120.66**
Changes during the year	-
Balance as at 31st March 2022	**120.66**
Issued new as per Amalgamation Scheme	**1,369.06**
Deletion due to Amalgamation Scheme	(120.66)
Balance as at 31st March 2023	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	**1,369.06**

(B) Preference Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	
Changes during the year	-
Balance as at 31st March 2022	**9.30**
Redeemed Share during the year	**(9.30)**
Balance as at 31st March 2023	**-**
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	**-**
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	**-**

(C) Other Equity

(₹ in Lakhs)

Particulars	Reserves and Surplus							Total
	Securities Premium	General Reserve	Capital Reserve	Capital Reserve from Amalgamation (Refer Note No.41	Capital Redemption Reserve	Retained Earnings	FVOCI Reserve	
Balance as at 1st April 2021	**20,951.65**	**979.99**	**1,696.08**	-	**3.00**	**19,639.54**	-	**43,270.26**
Additional/(Deduction) during the year	-	-	-	(525.16)	-	-	-	**(525.16)**
Profit for the year	-	-	-	-	-	186.62	-	**186.62**
Dividend Paid	-	-	-	-	-	-	-	-
Deferred tax due to Ind AS Impact	-	-	-	-	-	(15.44)		**(15.44)**
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2022	**20,951.65**	**979.99**	**1,696.08**	**(525.16)**	**3.00**	**19,810.72**	-	**42,916.28**
Additional/(Deduction) during the year	**(767.81)**	-	-	626.26	-		-	**(141.55)**
Profit for the year	-	-	-	-	-	376.45	-	**376.45**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2023	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,187.17**	-	**43,151.18**
Additional/(Deduction) during the year	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	(94.65)	-	**(94.65)**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2024	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,092.52**	-	**43,056.53**
Additional/(Deduction) during the period	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	(55.42)	-	**(55.42)**
Dividend Paid	-	-	-	-	-	(399.10)	-	**(399.10)**
Transfer to Non Controlling Interest	-	0.11	-	-	-	(57.72)	-	**(57.61)**
Share Issue Expense	(15.71)	-	-	-	-	-	-	**(15.71)**
Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	-	-	-
Balance as at 31st December 2024	**20,168.13**	**980.10**	**1,696.08**	**101.10**	**3.00**	**19,580.28**	-	**42,528.69**

Proposed Dividend

The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of Rs. 6.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

4 Property, Plant and Equipment (including Right of Use Assets) & Intangible Assets

(₹ in Lakhs)

Particulars /Assets	Tangible Assets							Intangible Assets			Gross Total
	Rigs	Other Plant and Machinary	Vehicle	Furniture & Fixtures	Office Equipment	Computers	Total	Computer Software	Goodwill	Total	
GROSS BLOCK											
At 1st April 2021	219.06	318.79	62.64	-	-	-	**600.49**	1.47	31,852.56	**31,854.03**	**32,454.52**
Additions	-	-	6.50	-	-	-	**6.50**	-	-	-	**6.50**
Deduction/Adjustments	-	106.35	-	-	-	-	**106.35**	-	-	-	**106.35**
At 31st March 2022	**219.06**	**212.44**	**69.14**	**-**	**-**	**-**	**500.64**	**1.47**	**31,852.56**	**31,854.03**	**32,354.67**
Additions	-	-	-	-	-	-	-	-	-	-	-
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st March 2023	**219.06**	**212.44**	**69.14**	-	-	-	**500.64**	**1.47**	**31,852.56**	**31,854.03**	**32,354.67**
Additions	-	0.12	103.99	8.62	-	1.24	**113.97**	10.14	-	**10.14**	**124.11**
Deduction/Adjustments	-	-	24.51	-	-	-	**24.51**	-	-	-	**24.51**
At 31st March 2024	**219.06**	**212.56**	**148.62**	**8.62**	**-**	**1.24**	**590.10**	**11.61**	**31,852.56**	**31,864.17**	**32,454.27**
Additions	-	125.04	20.27	0.88	9.84	1.24	**157.27**	12.28	-	-	**157.27**
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st December 2024	**219.06**	**337.60**	**168.89**	**9.50**	**9.84**	**2.48**	**747.37**	**23.89**	**31,852.56**	**31,864.17**	**32,611.54**
ACCUMULATED DEPRECIATION											
At 1st April 2021	73.51	22.25	12.11	-	-	-	**107.87**	1.47	-	**1.47**	**109.34**
Additions	6.94	13.72	9.98	-	-	-	**30.64**	-	-	-	30.64
Deduction/Adjustments	-	11.64	-	-	-	-	**11.64**	-	-	-	11.64
At 31st March 2022	**80.45**	**24.33**	**22.09**	-	-	-	**126.87**	**1.47**	-	**1.47**	**128.34**
Additions	6.94	13.51	10.95	-	-	-	**31.40**	-	-	-	31.40
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st March 2023	**87.39**	**37.84**	**33.04**	**-**	**-**	**-**	**158.27**	**1.47**	**-**	**1.47**	**159.74**
Additions	6.94	13.44	18.11	-	-	-	**38.49**	-	-	-	38.49
Deduction/Adjustments	-	-	14.71	-	-	-	**14.71**	-	-	-	14.71
At 31st March 2024	**94.33**	**51.28**	**36.44**	**-**	**-**	**-**	**182.05**	**1.47**	**-**	**1.47**	**183.52**
Additions	5.22	10.13	19.28	-	-	-	**34.63**	-	-	-	34.63
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st December 2024	**99.55**	**61.41**	**55.72**	-	-	-	**216.68**	**1.47**	-	**1.47**	**219.62**
At 31st March 2022	138.61	188.11	47.05	-	-	-	**373.77**	-	31,852.56	**31,852.56**	**32,226.33**
At 31st March 2023	131.67	174.60	36.10	-	-	-	**342.37**	-	31,852.56	**31,852.56**	**32,194.93**
At 31st March 2024	124.73	161.28	112.18	8.62	-	1.24	**408.05**	10.14	31,852.56	**31,862.70**	**32,270.75**
At 31st December 2024	119.52	276.19	113.17	9.50	9.84	2.48	**530.69**	22.42	31,852.56	**31,874.98**	**32,405.67**

4(a) The aggregate depreciation charge for the year has been included under depreciation and amortisation expense in the Statement of Profit and Loss.

4(b) Contractual obligations: Refer note 36B for disclosure on contractual commitments for the acquisition and construction of property, plant and equipment.

4(c) Refer note 19 for information on property plant and equipment given as a security by the Company.

4(d) Capital work-in-progress

(₹ in Lakhs)

Particulars	As at 31st December,2024		As at 31st March, 2024		As at 31st March, 2023			As at 31st March, 2022	
Construction Work in Progress - Fixed Assets	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Balance as at beginning of the year	21,025.35		18,649.54		16,875.43			12,635.91	
Add: Additions during the year	3,237.67		2,375.81		1,774.11			4,239.52	
Less: Transfer to Property, Plant and Equipment	-		-			-		-	
Less: Transfer to Statement of Profit and Loss	-		-			-		-	
Balance as at ending of the year		24,263.02		21,025.35		18,649.54	-		16,875.43
TOTAL		**24,263.02**		**21,025.35**		**18,649.54**	-		**16,875.43**

4(d1) Ageing Schedule of Capital work-in-progress (Projects in process):

As at 31st December 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	3,237.67	2,375.81	1,773.69	16,875.85	24,263.02
ii) Projects temporarily suspended					
Total	**3,237.67**	**2,375.81**	**1,773.69**	**16,875.85**	**24,263.02**

As at 31st March 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	2,375.81	1,773.69	4,244.94	12,630.91	21,025.35
ii) Projects temporarily suspended					
Total	**2,375.81**	**1,773.69**	**4,244.94**	**12,630.91**	**21,025.35**

As at 31st March 2023

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	1,773.69	4,244.94	1,928.81	10,702.10	18,649.54
ii) Projects temporarily suspended					
Total	**1,773.69**	**4,244.94**	**1,928.81**	**10,702.10**	**18,649.54**

As at 31st March 2022

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	4,244.52	1,928.81	3,877.78	6,824.32	16,875.43
ii) Projects temporarily suspended					
Total	**4,244.52**	**1,928.81**	**3,877.78**	**6,824.32**	**16,875.43**

4(d2) The Company does not have any project temporarily or any cwip which is overdue or has exceeded its cost compared to its original plan.

4(d3) CWIP consists of blocks awarded by GoI under Marginal Field policy and NELP (New Exploration Licensing Policy) of Rs. 1203.73 Lakhs. The developer has to carry out exploration activities and complete the block within a prescribed period – the timeline of which starts from the date of obtaining Petroleum Exploration License (PEL). It is to be noted here that PEL are yet to be obtained for the blocks held by the company and hence the timeline for the completion of the block has yet not started.

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

5 Investments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Investments in Equity/Preference Instruments (Unquoted)	-	-	-	0.02
Other investments (Unquoted)	-	-	-	-
Investments in Equity/Preference Instruments (Quoted)	-	-	-	716.27
Investments Carried at fair value through Profit and Loss				
Investments in Mutual Funds (Quoted)	-	52.85	37.52	44.14
Total	**-**	**52.85**	**37.52**	**760.43**

(₹ in Lakhs)

5(a) Particulars	As at 31st December Nos.	Amount	As at 31st March 2024 Nos.	Amount	As at 31st March 2023 Nos.	Amount	As at 31st March 2022 Nos.	Amount
(I) Investment in Subsidiaries (At Cost) (Unquoted)								
(A) Investment in Equity Shares								
Deep Energy LLC - Shares	30,200	-	30,200	-	30,200	-	30,200	-
Deep Natural Resources Ltd - Shares	3,50,000	-	3,50,000	-	3,50,000	-	3,50,000	-
(B) Investment in Preference Shares								
Preference Share of Raas Equipment Private Limited Rs. 10 Each	-	-	-	-	-	-	1,600	0.02
Total	**3,80,200**	**-**	**3,80,200**	**-**	**3,80,200.00**	**-**	**3,81,800**	**0.02**
Market Value of Quoted Investment		-	52.85		37.52			760.41
Book Value of Unquoted Investment		-	-		-			0.02

Investment in Subsidiaries is carried at Cost in accordance with IND AS 27

5(b) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(₹ in Lakhs)

6 Loan-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Employees				
Loans to Employees	-	-	0.10	0.10
Total	**-**	**-**	**0.10**	**0.10**

(₹ in Lakhs)

7 Others Financial Assets-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Security Deposits	-	-	-	0.10
Margin Money Deposits with Banks having more than 12 months maturity (Ref Note No. 19)	-	-	-	455.03
Total	**-**	**-**	**-**	**455.13**

(₹ in Lakhs)

8 Other Non-Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Advances given for capital assets	24.47	144.13	-	-
Advance Tax and TDS (Net of Provisions) & Income tax Refund receivable	141.12	126.56	151.96	140.39
Total	**165.59**	**270.69**	**151.96**	**140.39**

(₹ in Lakhs)

9 Inventories	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
As Taken, valued and certified by the Management				
At lower of Cost and Net Realizable Value				
Store and Spares	2,755.24	2,111.57	585.51	640.35
Others (Stock of Oil and Lubricant)	749.87	6.43	-	-
Total	**3,505.11**	**2,118.00**	**585.51**	**640.35**

(₹ in Lakhs)

10 Trade Receivables-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Others	66.07	30.24	54.53	83.58
Total	**66.07**	**30.24**	**54.53**	**83.58**

10(a) Ageing Schedule for Trade receivables

As at 31st December, 2024

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	20.46	44.20	-	1.41	-	-	66.07
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**20.46**	**44.20**	**-**	**1.41**	**-**	**-**	**66.07**
Less Impairment	-	-	-	-	-	-	-
Total							**66.07**

As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	21.19	8.18	0.80	0.07	-	-	**30.24**
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**21.19**	**8.18**	**0.80**	**0.07**	**-**	**-**	**30.24**
Less Impairment							-
Total							**30.24**

As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	-	30.60	23.93	-	-	-	**54.53**
ii) Undisputed - which have significant increase in credit risk					-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk					-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**-**	**30.60**	**23.93**	**-**	**-**	**-**	**54.53**
Less Impairment							-
Total							**54.53**

As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	70.78	-	12.80	-	-	-	**83.58**
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	**70.78**	**-**	**12.80**	**-**	**-**	**-**	**83.58**
Less Impairment							-
Total							**83.58**

(₹ in Lakhs)

11 Cash & Cash Equivalents	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Balances with banks				
In Current accounts	183.75	12.72	93.01	18.26
Cash On Hand	1.01	0.46	0.76	0.59
Total	**184.76**	**13.18**	**93.77**	**18.85**

(₹ in Lakhs)

12 Other Bank Balances	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Earmarked Balances with Banks				
Unpaid Dividend Account	4.61	4.76	6.03	6.79
Margin Money Deposits with Banks held as security with more than 3 months but less than 12 months maturity* (Refer Note no 19(a&b)	629.89	518.24	476.78	13.69
Total	**634.50**	**523.00**	**482.81**	**20.48**

(₹ in Lakhs)

13 Loans	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Related Parties				
Loans to Related Party	-	-	-	-
Loans				
Loan to Employees	0.10	0.10	-	-
Total	**0.10**	**0.10**	**-**	**-**

(₹ in Lakhs)

14 Other Financial Assets-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured , Considered Good				
Electricity & Other Security Deposits	9.88	14.56	169.71	7.88
Interest Accrued & Receivable - Fixed Deposits	11.70	12.55	19.91	5.17
Advances to Subsidiaries	56.81	-	-	-
Receivable From Consortium	2,224.30	3,605.36	6,071.95	6,789.77
Total	**2,302.69**	**3,632.47**	**6,261.57**	**6,802.82**

(₹ in Lakhs)

15 Current Tax Assests (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Assests				
Advance Tax and Tds for Income Tax (Net of Provision of Income Tax)	3.42	18.05	-	4.57
Total	**3.42**	**18.05**	**-**	**4.57**

(₹ in Lakhs)

16 Other Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deposits & balances with government & other authorities	116.50	190.14	145.19	119.90
Prepaid Expenses	14.62	36.98	19.50	40.36
Advances to Suppliers	25.19	44.29	535.98	7.64
Others Receivables	3.92	4.17	3.92	-
Preliminary expenses	5.90	5.90	5.90	1.50
Total	**166.13**	**281.48**	**710.49**	**169.40**

(₹ in Lakhs)

17 Equity Share Capital	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Authorized				
Equity Share				
58,81,48,100 (Mar-23 & Mar-24 58,81,48,100) Equity Shares of Re. 1/- each (Mar-23 & Mar-24 Equity Share Rs. 1/- each) For Mar-22 1,30,00,0000 Equity Share of Rs. 10/- each)	5,881.48	5,881.48	5,881.48	130.00
Preference Share				
52,60,060(Mar-23 and Mar-24 52,60,060) Preference Shares of Re. 10/- each For Mar-22 25,00,000 Preference Shares of Rs. 10/- each	526.01	526.01	526.01	250.00
	6,407.49	**6,407.49**	**6,407.49**	**380.00**
Issued, Subscribed and Fully Paid Up				
Equity Share				
13,69,05,531(P.Y. 2023- 2024 - 13,69,05,531) Equity Shares of Rs.1/- each and (P.Y. 2023-2024 - Rs.1/- Per share)	1,369.06	1,369.06	1,369.06	120.66
Preference Share (P.Y. 2021-22 - 93,000 preference shares of Rs. 10/- each)	-	-	-	9.30
Total	**1,369.06**	**1,369.06**	**1,369.06**	**129.96**

Refer Note No. 42

17(a) **Reconciliation of the number of Equity Shares outstanding at the beginning and at the end of the reporting period :**

Particulars		As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
At the beginning of the period	Nos	13,69,05,531	13,69,05,531	1,20,65,500	1,20,65,500
Issued during the period	Nos	-	-	13,69,05,531	-
Deletion due to Amalgamation				(1,20,65,500)	
Outstanding at the end of period	Nos	13,69,05,531	13,69,05,531	13,69,05,531	1,20,65,500

17(b) **Details of Shareholders holding more than 5 % of equity Shares:**

Particulars	As at 31st December 2024 No of Shares Held	% of Holding total Shares of the	As at 31st March 2024 No of Shares Held	% of Holding total Shares of	As at 31st March 2023 No of Shares Held	No of Shares Held
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)						
Rupesh Kantilal Savla	3,59,41,433	26.25%	3,59,41,433	26.25%	3,59,41,433	26.25%
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	2,35,99,803	17.24%
Shantilal Savla Family Trust	4,09,58,025	29.92%	4,09,58,025	29.92%	4,09,58,025	29.92%
	10,04,99,261	73.41%	10,04,99,261	73.41%	10,04,99,261	73.41%

17(c) **Details of Promoters holding (Post Merger) :**

Name of Promoters	Shareholding at the beginning of the year (01.04.2024) No of Shares	% of total Shares of the company	Shareholding at the Nine Months ended (31.12.2024) No of Shares	% of total Shares of the company	% change during the year % of total Shares of the company
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2023)		Shareholding at the end of the year (31.03.2024)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2022)		Shareholding at the end of the year (31.03.2023)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Terms/ Right attached eo Equity Share :

17(d) The Board of Directors at its meeting held on 02nd September,2024 approved the sub division of its one Equity shares of face value ₹ 10 each into ten Equity shares of face value ₹ 1 each. The said sub division was further approved by the Shareholder at its meeting on 02nd September,2024. The Company had fixed 02nd September, 2024 as the record date for the purpose of sub-division of the Equity Shares. The Basic and Diluted EPS for the prior periods of standalone and the consolidated financial statements have been restated considering the face value of ₹ 1 each on accordance with IND AS 33-"Earning per share: Refer note no 34.

17(e) The Company has allotted 178060900 equity shares as fully paid up by way of bonus shares dated 13th September 2024 in the ratio of 1:10 pursuant to sanctioned Composite Scheme of Arrangement and the company has not bought back any shares during the last 5 years

(₹ in Lakhs)

18 Other Equity	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve	20,168.13	20,183.84	20,183.84	20,951.65
General Reserve	980.10	979.99	979.99	979.99
Capital Reserve	1,696.08	1,696.08	1,696.08	1,696.08
Capital Reserve from Amalgamation	101.10	101.10	101.10	(525.16)
Capital Redemption Reserve	3.00	3.00	3.00	3.00
Retained Earnings	19,580.28	20,092.52	20,187.17	19,810.72
Other Comprehensive Income	-	-	-	-
Total	**42,528.69**	**43,056.53**	**43,151.18**	**42,916.28**

18(a) Particulars relating to Other Equity

(₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve				
Balance as per last year	20,183.84	20,183.84	20,951.65	20,951.65
Add : Addition during the year	-	-	(767.81)	-
Less: Share Issue Expenses	(15.71)	-	-	-
	20,168.13	**20,183.84**	**20,183.84**	**20,951.65**
General Reserve				
Balance as per last year	979.99	979.99	979.99	979.99
Add : Addition during the year	-	-	-	-
Add : Adjustment	0.11			
	980.10	**979.99**	**979.99**	**979.99**
Capital Reserve				
Balance as per last year	1,696.08	1,696.08	1,696.08	1,696.08
Add : Addition during the year	-	-	-	-
	1,696.08	**1,696.08**	**1,696.08**	**1,696.08**
Capital Reserve from Amalgamation				
Balance as per last year	101.10	101.10	(525.16)	-
Add : Addition during the year	-	-	626.26	(525.16)
	101.10	**101.10**	**101.10**	**(525.16)**
Capital Redemption Reserve				
Balance as per last year	3.00	3.00	3.00	3.00
Add : Addition during the year	-	-	-	-
	3.00	**3.00**	**3.00**	**3.00**
Retained Earnings through Statement of Profit and Loss				
Balance as per last year	20,092.52	20,187.17	19,810.72	19,639.54
Add : Addition during the year	-	-	-	-
Add : Profit for the year	(55.42)	(94.65)	376.45	186.62
Add : Due to Ind AS Impact	-			(15.44)
Add: Adjustment	(57.72)			
Add: Dividend Paid	(399.10)	-	-	-
	19,580.28	**20,092.52**	**20,187.17**	**19,810.72**
Other Comprehensive Income (FVOCI Reserve)		-		
Balance as per last year	-	-	-	-
Add : Profit for the year	-	-	-	-
	-	-	-	-

18(b) Securities Premium Reserve is used to record the premium on issue of shares. The reserve shall be utilized in accordance with the provision of the Companies Act, 2013.

18(c) Capital Reserve for amalgamation are non distributable reserve.

18(d) Retained Earnings amount that can be distributed as dividend considering the requirements of Companies Act,2013.

18(e) The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of ₹ 6.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

(₹ in Lakhs)

19 Borrowing - Non - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
Non Convertible Preference share	-	-	-	-
From Banks				
Term Loans	2,748.63	1,024.14	27.90	196.41
Less Current Maturities from Long Term Debts	(753.57)	(388.77)	-	(168.51)
	1,995.06	635.37	27.90	27.90
From Others				
Term Loans	20.17	-	-	1,107.35
Unsecured Loans				
From Companies				
Horn Ok Please Transport private Limited	315.57	315.57	303.65	-
Deep Industries Limited (Refer Note No. 38)	8,233.35	5,865.06	-	-
Loan from Director				
Shail Savla (Refer Note No. 38)	711.60	711.60	750.09	-
	11,275.75	**7,527.60**	**1,081.64**	**1,135.25**

* Promoters of the company are guarantors for the Term loan as the said term loan is secured by way of mortgage charge on personal property of the Promoter.

Bank/Primary Security	Nature	Tenure	Start date	End date	End date	Rate of Interest
ICICI Bank	Term Loan	48 Months	Oct-24	Sept-28	Sept-28	1Y MCLR +0.60% Spread

Primary Security : Current Assets and Fixed Assets (12 a and 14 Abhi Shree Corporate Park, Ambali,Ahmedabad

ICICI Bank — Term Loan/Overdraft Facility

The Company has availed Over draft/ Term loan Facilities from ICICI Bank. The Security is as below:
i. First Pari Passu charge on the entire current assets of the Company
ii. First Pari passu charge on movable fixed assets of the company
iii. First Pari passu charge on immovable properties (12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.)
iv. Personal Guarantee to the extent of value of collateral and to the extent of property owners individual ownership share in collateral. Collateral is 12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.
v. Personal Guarantee from Paras Savla & Rupesh Savla of ₹ 30 Crores each

Company has taken unsecured loan from Horn OK please transport private limited @9.50% and from Deep Industries Limited @ 9.00%.

(₹ in Lakhs)

20 Other Non current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Other Liabilities	133.90	124.34	296.52	207.10
Provision of Income Tax earlier years (Net of Advance Taxes & TDS Receivables)	0.64	-	-	-
Total	**134.54**	**124.34**	**296.52**	**207.10**

(₹ in Lakhs)

21 Provision - Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Abandonment Cost Provision	231.74	231.74	231.74	231.74
Total	**231.74**	**231.74**	**231.74**	**231.74**

(₹ in Lakhs)

22 Deferred Tax Liabilities (Net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	64.48	70.11	71.70	70.87
Others	-	0.38	0.38	22.03
Defined benefit obligation	-	-	-	-
Gross Deferred Tax Liabilities (A)	**64.48**	**70.49**	**72.08**	**92.90**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	61.44	34.21	-	-
In respect of unabsorbed Depreciation	-	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Gross Deferred Tax Assets (B)	**61.44**	**34.21**	**-**	**7.71**
Net Deferred Tax Liabilities/(Assets) (A-B)	**3.04**	**36.28**	**72.08**	**85.19**

22(a) **Reconciliation of tax expense and the accounting profit multiplied by domestic tax rate for the Nine Months ended December 31,2024 and for year ended March 31,2024 and March 31,2023 and March 31,2022**

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Accounting Profit Before Tax	(64.00)	(125.31)	456.50	194.37
Enacted Income tax rates in India applicable to the Company	25.17%	25.17%	25.17%	25.17%
Tax using the Company's domestic tax rate	-	-	114.89	48.92
Tax Effects of:				
Tax relating to Earlier Years	3.48	3.80	-	-
Others	(21.55)	(34.46)	(34.84)	(41.17)
Net Tax Expenses/(Income)	**(18.07)**	**(30.66)**	**80.05**	**7.75**

22(b) (₹ in Lakhs)

As at 31.12.2024	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance	Deferred Tax Asset	Deferred Tax Liability
Deferred tax (liabilities)/assets in relation to:						
Deferred Tax Liabilities						
Property, plant and equipment & Intangible Assets	70.11	(5.63)	-	**64.48**	19.08	45.40
Others	0.38	(0.38)	-	**0.00**	-	-
Defined benefit obligation	-	-	-	-	-	-
Total Deferred Tax Liabilities	**70.49**	**(6.01)**	**-**	**64.48**	**19.08**	**45.40**
Deferred Tax Assets						
Impairment/Expenses Disallowed Under Income Tax	34.21	27.23	-	**61.44**	61.44	-
Total Deferred Tax Assets	**34.21**	**27.23**	**-**	**61.44**	**61.44**	**-**
Deferred Tax Liabilities (Net)	**36.28**	**(33.24)**	**-**	**3.04**	**42.36**	**(45.40)**

2023-24	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	**71.70**	(1.59)	-	**70.11**
Others	**0.38**	-	-	**0.38**
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**72.08**	**(1.59)**	**-**	**70.49**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	34.21	-	**34.21**
In respect of unabsorbed Depreciation	-	-	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**-**	**34.21**	**-**	**34.21**
Deferred Tax Liabilities (Net)	**72.08**	**(35.80)**	**-**	**36.28**

2022-23	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	70.87	0.83	-	71.70
Others	22.03	(21.65)	-	0.38
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**92.90**	**(20.82)**	**-**	**72.08**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	(7.71)	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**7.71**	**(7.71)**	**-**	**-**
Deferred Tax Liabilities (Net)	**85.19**	**(13.11)**	**-**	**72.08**

2021-22	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	63.63	7.24	-	70.87
Others	22.03	-	-	22.03
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	**85.66**	**7.24**	**-**	**92.90**
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	**7.71**	**-**	**-**	**7.71**
Deferred Tax Liabilities (Net)	**77.95**	**7.24**	**-**	**85.19**

(₹ in Lakhs)

23 Borrowings - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
From Banks	-	-	-	35.75
Current Maturities of Long term debt	753.57	388.77	-	168.51
Unsecured Loans				
From Related Party	-	-	-	-
From Others	-	-	-	0.74
Loan from Directors/Promotors				
Manoj S. Savla	-	-	-	202.59
Paras S. Savla	-	-	-	172.65
Rupesh K. Savla	-	-	-	318.48
Total	**753.57**	**388.77**	**-**	**898.72**

(₹ in Lakhs)

24 Trade Payables	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Micro and Small Enterprises*	17.69	33.54	32.50	40.11
Others	6,360.74	6,852.87	12,565.88	11,068.81
Total	**6,378.43**	**6,886.41**	**12,598.38**	**11,108.92**
Above includes - Payable to related parties (refer note 38 b)	**3,192.03**	**2,073.73**	-	-

*The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

(₹ in Lakhs)

24(a) Trade Payables -Total outstanding dues of Micro & Small Enterprises	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(a) Principal & Interest amount remaining unpaid and due as at year end				
Principal Amount	17.69	33.54	32.50	40.11
Interest	-	0.95	-	0.95
(b) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	-	-	-	-
(c) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-	-	-
(d) Interest accrued and remaining unpaid as at year end	0.95	0.95	-	-
(e) Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise	-	-	-	

24(b) **Ageing Schedule for MSME and other Trade payables**

As at 31st December, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		14.22	3.47	-	-	**17.69**
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues	749.87	880.04	4,730.83	-	-	**6,360.74**
Total		**894.26**	**4,734.30**	**-**	**-**	**6,378.43**

As at 31st March, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-		
- Undisputed Dues		32.37	-	1.17	-	**33.54**
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		2,524.43	1,388.12	286.05	2,654.27	**6,852.87**
Total		**2,556.80**	**1,388.12**	**287.22**	**2,654.27**	**6,886.41**

As at 31st March, 2023 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		32.50	-	-	-	**32.50**
Other Trade payables						
- Disputed Dues		-	-	-	-	**-**
- Undisputed Dues		6,918.93	5,434.06	42.11	170.78	**12,565.88**
Total		**6,951.43**	**5,434.06**	**42.11**	**170.78**	**12,598.38**

As at 31st March, 2022 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	**-**
- Undisputed Dues		40.11	-	-	-	**40.11**
Other Trade payables						
- Disputed Dues		-	-	-	-	**-**
- Undisputed Dues		9,484.86	1,407.84	48.33	127.78	**11,068.81**
Total	**-**	**9,524.97**	**1,407.84**	**48.33**	**127.78**	**11,108.92**

(₹ in Lakhs)

25 Other Financial Liabilities-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Interest accrued	571.90	18.72	19.48	14.80
Unpaid Dividend (As and when due)	4.61	4.76	6.03	6.79
Salary payable	41.85	67.81	27.03	27.92
Expenses Payable	274.29	335.38	270.80	1,386.11
Other Payable	-	-	-	-
Total	**892.65**	**426.67**	**323.34**	**1,435.62**

(₹ in Lakhs)

26 Other Current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Advance From others/Associates	0.21	0.21	-	-
Liability for statutory payments	50.47	188.55	53.00	39.92
Other Liabilities	-	-	-	9.16
Total	**50.68**	**188.76**	**53.00**	**49.08**

(₹ in Lakhs)

27 Current Tax Liabilities (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Liabilities				
Provision for Income Tax (Net of Advance Tax and Tds)	11.69	-	45.79	-
Total	**11.69**	**-**	**45.79**	**-**

(₹ in Lakhs)

28 Revenue from Operations	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Sale of Goods				
Domestic	117.26	47.83	3,093.39	-
Sale of Service				
Domestic	175.54	224.87	251.98	265.47
Other Operating Income				
Scrap sales	-	5.81	-	-
Total	**292.80**	**278.51**	**3,345.37**	**265.47**

(₹ in Lakhs)

29 Other Income	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest Income:				
From banks	4.32	28.35	23.17	11.56
Other Non-Operating Income				
Dividend Income	-	-	-	4.06
Profit on sale of Investment (Net)	-	2.74	325.00	209.84
Gain on Fair value of Investment (Net)	-	-	1.00	1.00
Profit on Sale of Property, Plant & Equipment (Net)	-	-	-	10.28
Interest Received from Income Tax	-	2.12	0.13	-
Forward Contractor	-	-	-	-
Exchange gain on Forward Contract	-	-	-	-
Rent Income	-	-	-	-
Kasar/Vatav and Discount	-	-	-	-
Miscellaneous amount written back	-	10.80	-	-
Excess Provision Written Back	-	-	-	-
Other Income	0.07	1.50	7.90	0.01
Total	**4.39**	**45.51**	**357.20**	**236.75**

(₹ in Lakhs)

30 Cost of Materials Consumed	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Purchase of Natural Gas	103.99	42.12	2,373.08	-
Consumption Spares, Oil & Other Operating Expenses	20.89	31.23	338.47	25.11
Equipment Running & Maintenance Expenses	36.03	50.05	49.36	32.58
Raw Material Consumed	**160.91**	**123.40**	**2,760.91**	**57.69**

(₹ in Lakhs)

31 Employee Benefits Expense	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Salaries, Wages, Bonus & Others etc.	104.47	177.84	141.13	89.20
Contribution to Provident and other funds	-	-	-	0.48
Employee welfare expenses	0.04	0.03	0.47	0.21
Total	**104.51**	**177.87**	**141.60**	**89.89**

(₹ in Lakhs)

32 Finance Costs	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest to Banks	-	-	-	-
Interest on Vehicles	3.88	5.60	-	-
Interest to Others	8.91	0.95	11.28	50.92
Other Finance Cost	1.05	27.75	22.08	10.64
Total	**13.84**	**34.30**	**33.36**	**61.56**

(₹ in Lakhs)

33 Other Expenses	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Power & Fuel Expenses	-	-	-	0.10
Repairs, maintenance and refurbishing				
To Machineries	0.01	0.01	0.03	-
To Others	8.02	6.02	3.35	4.31
Rent Expenses	-	-	0.73	0.21
Conveyance Expense	0.28	-	-	-
Rates and taxes	0.65	1.10	2.61	0.86
Insurance & Freight	21.79	28.80	2.56	1.50
Communication Expense	-	0.03	0.03	-
Legal and professional charges	6.31	27.37	76.28	23.49
Membership & Subscription	0.02	-	-	-
Director Sitting Fees	0.90	1.70	2.25	1.85
ROC Filing Fees	0.16	0.36	0.17	1.06
Payment to the Auditors				
As Statutory Audit fees	1.83	4.47	1.60	0.91
For Other	-	0.49	0.01	-
Printing & Stationery Expenses	0.08	0.47	11.83	0.06
Office Expenses	0.02	0.34	0.51	0.38
Travelling and Conveyance	0.28	2.07	1.34	0.93
Advertisement & Sales Promotion Expenses	0.28	0.79	0.38	0.44
Hotel, Loading and Boarding Expense	0.05	-	0.17	0.05
Listing Fees	4.41	-	-	-
Loss on Equity Shares	-	-	173.19	28.63
Loss on Sale of Derivative Investments	-	-	1.39	-
Loss on Sale of Fixed Assets	-	0.48	-	-
Brokerage & Commission Expenses	-	0.02	0.24	1.86
Net Foreign Exchange Currency Fluctuation Loss	0.23	-	-	-
Miscellaneous Expenses	1.97	0.74	0.13	1.03
Total	**47.29**	**75.26**	**278.80**	**67.67**

34 Earning Per Share	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Profit / (Loss) after tax for the year attributable to equity shareholders (Rs. In Lakhs)	(55.42)	(94.65)	376.45	186.62
Weighted Average Number of Equity Shares (Nos.)	**13,69,05,531**	**13,69,05,531**	**13,69,05,531**	**1,20,65,500**
Basic EPS (₹)	(0.04)	(0.07)	0.27	1.55
Diluted EPS (₹)	(0.04)	(0.07)	0.27	1.55
Nominal Value Per Share (₹)	1.00	1.00	1.00	1.00

(₹ in Lakhs)

35 Contingent Liabilities and Commitments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) Contingent Liabilities not provided for in respect of :				
Pending Litigations*				
(a) Excise duty,Service tax,Custom duty,Income Tax matters	163.26	163.26	2,389.65	2,280.38
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	4,375.03	4,375.03	1,375.03	-
(B) Commitments:				
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	1,646.91	2,598.81	4,500.00	920.00

*The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent.
The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.

36 Segment Reporting

Group operates mainly in oil and gas exploration & production and all other activities are incidental thereto, which have similar return. Accordingly there are no separate reportable segments as required under Ind AS - 108 "operating segments."
The Revenue during FY 2021-22, 2022-23 , 2023-24 & upto 300624 with the single external customer amounting to 10% or more of the Companies Revenue

FY 22-23

Name of the Customer	Amount (Rs. In Lakhs)	% Share to Total Sales
Enertch Fuel Solution Private Limited	714.56	21.36%
	714.56	21.36%
Total Revenue Operation during the year	**3,345.37**	**100.00%**

37 Expenditure towards Corporate Social Responsibility (CSR) activities:

Pursuant to the provisions of section 135(5) of the Companies Act, 2013 (the Act), As per the relevant provisions of the Act read with Rule 2(1)(f) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend at least 2% of the average net profits (determined under section 198 of the Companies Act 2013 and section 349 of the Companies Act 1956) made during the immediately three financial years. However, as per section 135 of Companies Act 2013, every company meeting certain criteria shall form the CSR committee and under take CSR activities. But company is out of preview of the criteria. Hence CSR provision is not applicable to the company.
Gross amount required to be spent by the Company during the year: Rs. NIL (Previous year - Rs. NIL).

38 Related Party Disclosures

(a) List of Related Parties

Name of related Parties		
1. Enterprise over which Key Managerial Personnel is having	**2. Key Management Personnel**	**3. Key Managerial Personnel relative**
Deep Industries Limited	Mr. Shail Savla (Managing Director)	Mr. Manoj Savla
Adinath Exim Resources Limited	Mr. Premsingh Sawhney (Chairman and Executive Director)	Mrs. Mita Savla
	Mrs. Shaily Dedhia (Independent Director)	Mrs. Vidhi Savla
	Ms. Priyanka Gola (Independent Director)	
	Mr. Vishal Palkhiwala (Executive Director and CFO)	
	Mr. Navin Chandra Panday (Independent Director)	

(b) Transactions with Related Parties

(₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
MS. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods and Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91		-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan taken	-	-	-	25.00

Balance With Related Parties : End of the Year / Period

Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

Note: i) The above related party transactions have been reviewed periodically by the Board of Directors of the Group vis-à-vis the applicable provisions of the Companies Act,2013, and justification of the rates being charged/terms thereof and approved the same. **ii)** The details of guarantees and collaterals extended by the related parties in respect of borrowings of the Group have been given at the respective notes. **iii)** Entity under common control are disclosed only transaction has taken place during the year. **iv)** All related party transaction have been taken at arm's length price..

39 Financial Instruments Disclosure

(i) Categories of Financial Instruments

The carrying value of Financial Instruments by categories as on 31st December,2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		-	-	-
b. Unquoted		-	-	-
(ii) Loan				
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			66.07	66.07
(iii) Cash and Cash Equivalents			184.76	184.76
(iv) Other Bank Balances			634.50	634.50
(v) Loans			0.10	0.10
(vi) Other Financial Assets			2,302.69	2,302.69
Total	-	-	**3,188.12**	**3,188.12**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			12,029.32	12,029.32
(ii) Trade Payables			6,378.43	6,378.43
(iii) Other Financial Liabilities			892.65	892.65
Total	-	-	**19,300.40**	**19,300.40**

The carrying value of Financial Instruments by categories as on 31st March 2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		52.85	-	52.85
b. Unquoted		-	-	-
(ii) Loan			-	-
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			30.24	30.24
(iii) Cash and Cash Equivalents			13.18	13.18
(iv) Other Bank Balances			523.00	523.00
(v) Loans			0.10	0.10
(vi) Other Financial Assets			3,632.47	3,632.47
Total	-	**52.85**	**4,198.99**	**4,251.84**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			7,916.37	7,916.37
(ii) Trade Payables			6,886.41	6,886.41
(iii) Other Financial Liabilities			426.67	426.67
Total	-	-	**15,229.45**	**15,229.45**

The carrying value of Financial Instruments by categories as on 31st March,2023 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		37.52		37.52
b. Unquoted			-	-
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			54.53	54.53
(iii) Cash and Cash Equivalents			93.77	93.77
(iv) Other Bank Balances			482.81	482.81
(v) Loans			0.10	0.10
(vi) Other Financial Assets			6,261.57	6,261.57
Total	-	**37.52**	**6,892.78**	**6,930.30**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			1,081.64	1,081.64
(ii) Trade Payables			12,598.38	12,598.38
(iii) Other Financial Liabilities			323.34	323.34
Total	-	-	**14,003.36**	**14,003.36**

The carrying value of Financial Instruments by categories as on 31st March,2022 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		760.41	-	760.41
b. Unquoted			0.02	0.02
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			83.58	83.58
(iii) Cash and Cash Equivalents			18.85	18.85
(iv) Other Bank Balances			20.48	20.48
(v) Loans			0.10	0.10
(vi) Other Financial Assets			7,257.95	7,257.95
Total	-	**760.41**	**7,380.98**	**8,141.39**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			2,033.97	2,033.97
(ii) Trade Payables			11,108.92	11,108.92
(iii) Other Financial Liabilities			1,435.62	1,435.62
Total	-	-	**14,578.51**	**14,578.51**

(ii) Category-wise Classification of Financial Instruments:

The financial instruments are categorised in to three levels, based on the inputs used to arrive at fair value measurement as described bellow : -
- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Inputs based on unobservable market data.

Valuation Methodology

Financial instruments are initially recognised and subsequently re-measured at fair value as described below :
- The fair value of investment in quoted investments are measured at quoted price/ NAV.
- The unquoted investments are valued using valuation techniques, which employs the use of market observable inputs.

Quantitative disclosure of fair value measurement hierarchy for financial assets (₹ in Lakhs)

Particulars	Measurement Using	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Financial Assets					
Non-Current					
(i) Investment					
a. Quoted	Level 1	-	52.85	37.52	760.41
b. Unquoted	Level 2	-	-	-	-
Current					
(i) Investment					
a. Quoted	Level 1				
b. Unquoted	Level 2				
Total		-	**52.85**	**37.52**	**760.41**

Financial Instrument measured at Amortised Cost
The management assessed that fair value of the cash and cash equivalents, other bank balances, trade receivables, other financial assets, trade payables, borrowings and other current liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

41 Ratio Analysis

(₹ in Lakhs)

Particulars	Numerator	Denominator	As at 31st December, 2024	As at 31st March,2024	As at 31st March,2023	As at 31st March,2022	% Changes Dec-24 Vs Mar-24	% Changes Mar-24 Vs Mar-23	% Changes Mar-23 Vs Mar-22	Remarks
(a) Current Ratio (in times)	Total Current Assets	Total Current Liabilities	0.85	0.84	0.63	0.57	1.20%	33.33%	9.63%	The Company has invested the surplus funds into certain Investment buckets. During the year the Company has repaid significant borrowings.
(b) Debt-Equity Ratio (in times)	Debt Consists of borrowings & lease liabilities	Total equity	0.27	0.18	0.02	0.05	53.55%	633.45%	-48.58%	Increased due to loan availed for new projects.
(c) Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest +- Deferred Tax Expenses	Debt service = Interest + Principal repayments	(0.02)	(0.12)	15.63	1.25	-83.71%	-100.79%	1152.71%	Decrease in Debt Service Coverage Ratio in Dec-24 and FY 2023-24 as compared FY 2022-23
(d) Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Total equity	0.00	0.00	0.01	0.00	-50.97%	-125.20%	95.04%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years on mostly same level of equity.
(e) Inventory Turnover Ratio (in %)	Cost of Goods sold	Average Inventory	0.06	0.09	4.50	0.09	-37.31%	-97.97%	4899.86%	Decrease in operational revenue in Dec-24 and FY 2023-24 as compared FY 2022-23
(f) Trade Receivables Turnover Ratio (in times)	Net Sales	Average trade receivables	6.08	6.57	48.45	3.18	-7.47%	-86.44%	1425.23%	Reduction in Sale of goods resulted into better Trade receivable Turnover Ratio.
(g) Trade Payables Turnover Ratio (in times)	Net Purchase + Other Expenses	Average trade payables	0.02	0.01	0.23	0.01	91.54%	-94.56%	2142.55%	Reduction in purchase of goods and services has resulted into better Trade Payable Turnover Ratio.
(h) Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets	(0.24)	(0.22)	(0.69)	(0.05)	9.41%	-68.43%	1400.23%	Decrease due to loss made during the year.
(i) Net Profit Ratio (in %)	Profit for the year	Net Sales	-15.69%	-33.98%	11.25%	70.30%	-53.84%	-402.01%	-83.99%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years.
(j) Return On Capital Employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Total Debt + Deferred tax liabilities	-0.09%	-0.17%	1.07%	0.57%	-48.49%	-116.20%	89.27%	RoCE has decreased mainly due to lesser EBIT as % of total capital employed in Dec-24 and FY 2023-24 compared to previous year.
(k) Return On Investment (in %)	Income generated from invested funds	Average invested funds	NA	5.18%	868.87%	27.73%	NA	-99.40%	3033.73%	RoA has decreased mainly due to lesser EBIT as % of total Assets in Dec-24 and FY 2023-24 compared to previous year.

40. Financial Risk Management Objectives

The Company's Risk Management framework encompasses practices relating to the indentification,analysis,evaluation,treadment mitigation and monitoring of the strategic, external and operational controls risks to achieving the Company's business objectives. It seeks to minimize the adverse impact of these risks, thus enabling the Company to leverage market opportunities effectively and enhance its long termcompetitive advantage. The focus of risk management is to assess risks and deploy mitigation measures.

The Company's activities expose it to variety of financial risks namely market risk, credit risk and liquidity risk. The Company has various financial assets such as deposits, other receivables and cash and bank balances directly related to the business operations. The Company's principal financial liabilities comprise of trade and other payables. The Company's senior management's focus is to foresee the unpredictability and minimize potential adverse effects on the Company's financial performance. The Company's overall risk management procedures to minimize the potential adverse effects of financial market on the Company's performance are outlined hereunder :

The Company's Board of Directors have overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company's risk management is carried out by the management in consultation with the Board of Directors. They provide principles for overall risk management, as well as policies covering specific risk areas.

The note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from customers and from its financial activities including deposits with banks and other financial instruments.

(i) Cash and Cash Equivalents :

The Company considers factors such as track record, size of institution, market reputation and service standard to select the banks with which deposits are maintained. The Company does not maintain significant deposit balances other than those required for its day to day operations. Credit risk on cash and cash equivalents is limited as these are generally held or invested in deposits with banks and financial institutions with good credit images.

(ii) Financial Assets :

The Company's customer profile include Government Companies and Industries. Accordingly, the Company's customer credit risk is moderate. The Company has a detailed review mechanism of overdue customer receivables at various levels within organization to ensure proper attention and focus for realization.

The following are the contractual maturities of financial assets, based on contractual cash flows: (₹ in Lakhs)

Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 31st December 2024					
Trade Receivables	66.07	-	-	-	66.07
Loans to Others	-	-	-	-	-
Other Financial Assets	2,302.69	-	-	-	2,302.69
Total	**2,368.76**	**-**	**-**	**-**	**2,368.76**
As at 31st March 2024					
Trade Receivables	30.24	-	-	-	30.24
Loans to Others	-	-	-	-	-
Other Financial Assets	3,632.47	-	-	-	3,632.47
Total	**3,662.71**	**-**	**-**	**-**	**3,662.71**
As at 31st March 2023					
Trade Receivables	54.53	-	-	-	54.53
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,261.57	-	-	-	6,261.57
Total	**6,316.10**	**0.10**	**-**	**-**	**6,316.20**
As at 31st March 2022					
Trade Receivables	83.58	-	-	-	83.58
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,802.92	455.03	-	-	7,257.95
Total	**6,886.50**	**455.13**	**-**	**-**	**7,341.63**

Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligation associated with the financial liabilities.The Company's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital and excess operating cash flow to meet its needs for funds. The current Committed lines of credit are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet operational needs.

The table below provides undiscounted cash flows towards non derivative financial liabilities into relevant maturity based on the remaining period at the balance sheet date to the contractual maturity date and where applicable, their effective interest rates.

(₹ in Lakhs)

Particulars			Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 30st December 2024							
Non Current							
Borrowings			-	11,275.75	-	-	**11,275.75**
Other Financial Liabilities							
Current							
Borrowings			753.57	-	-	-	**753.57**
Trade Payables			6,378.43	-	-	-	**6,378.43**
Other Financial Liabilities			892.65	-	-	-	**892.65**
Total			**8,024.65**	**11,275.75**	**-**	**-**	**19,300.40**
As at 31st March 2024							
Non Current							
Borrowings			-	7,527.60	-	-	**7,527.60**
Other Financial Liabilities							
Current							
Borrowings			388.77				**388.77**
Trade Payables			6,886.41				**6,886.41**
Other Financial Liabilities			426.67				**426.67**
Total			**7,701.85**	**7,527.60**	**-**	**-**	**15,229.45**
As at 31st March 2023							-
Non Current							
Borrowings				1,081.64			**1,081.64**
Other Financial Liabilities							
Current							
Borrowings			-				-
Trade Payables			12,598.38				**12,598.38**
Other Financial Liabilities			323.34				**323.34**
Total			**12,921.72**	**1,081.64**	**-**	**-**	**14,003.36**
As at 31st March 2022							-
Non Current							
Borrowings				1,135.25			**1,135.25**
Other Financial Liabilities							
Current							
Borrowings			898.72				**898.72**
Trade Payables			11,108.92				**11,108.92**
Other Financial Liabilities			1,435.62				**1,435.62**
Total			**13,443.26**	**1,135.25**	**-**	**-**	**14,578.51**

Market Risk : Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: Foreign currency risk, interest risk and other price risk such as commodity risk.

(i) Interest rate risk : The Company's exposure to the risk of changes in market interest rates relates primarily to debts having floating rate of interest. Its objective in managing its interest rate risk is to ensure that it always maintains sufficient head room to cover interest payment from anticipated cash flows which are regularly reviewed by the Board.

Particulars	Changes in Interest Rate	Effect on Profit Before tax 31st December,2024	Effect on Profit Before tax 31 st March,2024	Effect on Profit Before tax 31 st March,2023	Effect on Profit Before tax 31 st March,2022
Non Current & Current Borrowings	-0.50%	(60.15)	(39.58)	(5.41)	(10.17)
	0.50%	60.15	39.58	5.41	10.17

(ii) Foreign Currency 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 and arises where transactions are done in foreign currencies. It arises mainly where receivables and payables exist due to transactions entered in foreign currencies. The Group evaluates exchange rate exposure arising from foreign currency transactions and follows approved policy parameters utilizing forward foreign exchange contracts whenever felt necessary. The Group does not enter into financial instrument transactions for trading or speculative purpose. The Group does not have any outstanding foreign currency exposure at the end of the reporting periods.

(iii) Commodity Risk

The Company is exposed to the movement in the price of key raw materials and other traded goods in the domestic and international markets. The Company has in place policies to manage exposure to fluctuation in prices of key raw material used in operations. The Company enters into contracts for procurement of raw materials and traded Goods, most of the transactions are short term fixed price contracts and a few transactions are long term fixed price contracts.

(iv) Capital Management

The Company manages its capital to be able to continue as as going concern while maximising the returns to shareholders through optimisation of the debt and equity balances. For the purpose of calculating gearing ratio, debt is defined as non current and current borrowings (excluding derivatives). Equity includes all capital and reserves of the Company attributable to equity holders of the Company. The Company is not subject to externally imposed capital requirements. The board review the capital structure and cost of capital on an annul basis but has not set specific targets for gearing ratios. The risks associated with each class of capital are also considered as part of the risk reviews presented to the Board of Directors.

(₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Total Debt	12,029.32	7,916.37	1,081.64	2,033.97
Total Equity	43,897.75	44,425.59	44,520.24	43,046.24
Total Debt Equity Ratio	0.27	0.18	0.02	0.05

42. Business Combination

Amalgamation of Deep Energy Resources Limited ('Transferor Company-1'), Savla Oil and Gas Private Limited ('Transferor Company-2') with the Company

The Board of Directors of the Company in its meeting held on September 15, 2022, had approved the Scheme of Amalgamation under Sections 230-232 of the Companies Act, 2013 and in the matter of Scheme of Amalgamation of Deep Energy Resources Limited ('Transferor Company-1'), Savla Oil and Gas Private Limited (Transferor Company-2) with Prabha Energy Limited (previously Known as Prabha Energy Private Limited ('Transferee Company") with and their respective shareholders and creditors. The Scheme inter alia provides for the reverse merger of Transferor Company 1 and Transferor Company 2 into Transferee Company and as consideration, issue equity shares of the Company to all the shareholders of Transferor Company 1 and Transferor Company 2 in accordance with the Share swap Ratio mentioned in the Scheme. The aforesaid Scheme was sanctioned by Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide order dated August 30, 2024. The Scheme has become effective from September 22, 2024 upon filing of the certified copy of the orders passed by NCLT with the relevant Registrar of Companies . All the assets, liabilities, reserves and surplus of the Transferor Company 1 and Transferor Company 2 have been transferred to and vested in the Transferee Company. The Appointed Date of the Scheme is April 01, 2022.

Accounting Treatment

Consequent to the scheme coming into effect and in accordance with the Share swap ratio enshrined in the scheme, the Company has allotted its 136905531 equity shares of Re. 1/- each (fully paid-up) to the equity shareholders of Deep Energy Resources Limited ('Transferor Company-1') and Savla Oil and Gas Private Limited with the Company ('Transferor Company-2') . As an integral part of the Scheme and upon the Scheme coming into effect on the Effective Date and with effect from the Appointed Date, the authorised share capital of the Transferor Company 1 of INR 32,00,00,000 (Indian Rupees Thirty Two Crore), comprised of 3,20,00,000 (Three Crore Twenty Lakh) Equity Shares having face value of INR 10 (Indian Rupees Ten) each. Further the authorised share capital of the Transferor Company 2 of INR 8,72,81,000 (Indian Rupees Eight Crore Seventy Two Lakh and Eighty One Thousand), comprised of 72,28,100 (Seventy Two Lakh Twenty Eight Thousand One Hundred) Equity Shares having face value of INR 10 (Indian Rupees Ten) each and 15,00,000 (Fifteen Lakh) Preference Shares having face value of INR 10 (Indian Rupees Ten) each, shall stand consolidated and vested in and merged with the authorised share capital of the Transferee Company. After considering consolidation of the authorised share capital of the Transferor Company 1 and the Transferor Company 2 with the authorised share capital of the Transferee Company as above and Bonus Issuance by the Transferee Company and sub-division of the Equity Shares of the Transferee Company , the authorised share capital of the Transferee Company shall stand enhanced to INR 64,07,48,700 (Indian Rupees Sixty Four Crore Seven Lakh Forty Eight Thousand and Seven Hundred), comprising into 58,81,48,100 (Fifty Eight Crore Eighty One Lakh Forty Eight Thousand and One Hundred) Equity Shares of face value of INR 1 (Indian Rupee One) each and 52,60,060 (Fifty Two Lakh Sixty Thousand and Sixty) Preference Shares having face value of INR 10 (Indian Rupees Ten) each.

A business combination involving entities or businesses under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and the control is not transitory. The transactions between entities under common control are specifically covered by Ind AS 103. Such transactions are accounted for using the pooling-of-interest method. The assets and liabilities of the acquired entity are recognised at their carrying amounts of the Company's financial statements. No adjustments are made to reflect fair values or recognise any new assets or liabilities. The components of equity of the acquired companies are added to the same components within the Company's equity. The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves. The Company's shares issued in consideration for the acquired companies are recognized from the moment the acquired companies are included in these financial statements and the financial statements of the commonly controlled entities would be combined, retrospectively, as if the transaction had occurred at the beginning of the earliest reporting period presented.

Restated statement of Balance Sheet for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	As at 31st March 2022 (Reported)	Addition/ Elimination	As at 31st March 2022
Assets :			
(1) Non Current Assets			
(a) Property, Plant & Equipment	-	138.61	**138.61**
(b) Capital work-in-progress	15,681.27	1,194.58	**16,875.85**
(c) Intangible Assets	-	31,852.56	**31,852.56**
(d) Intangible assets under development	-	-	-
(e) Financial Assets		-	-
(i) Investments	-	776.34	**776.34**
(ii) Loan	0.10	-	**0.10**
(iii) Others	455.03	-	**455.03**
(f) Deferred Tax Assets (Net)	-	-	-
(g) Other Non Current Assets	2.35	130.54	**132.89**
Total Non Current Assets	**16,138.75**	**34,092.63**	**50,231.38**
(2) Current Assets			
(a) Inventories	639.70	-	**639.70**
(b) Financial Assets			
(i) Investments	-	-	-
(ii) Trade receivables	-	12.80	**12.80**
(iii) Cash and Cash Equivalents	2.80	3.50	**6.30**
(iv) Bank Balances other than (iii) above	-	20.48	**20.48**
(v) Loans	-	-	-
(vi) Others	6,802.74	0.08	**6,802.82**
(c) Current Tax Assets (net)	-	1.21	**1.21**
(d) Other Current Assets	145.61	3.47	**149.08**
Total Current Assets	**7,590.85**	**41.54**	**7,632.39**
Total Assets	**23,729.60**	**34,134.17**	**57,863.77**
Equity			
(a) Equity Share Capital	337.36	(207.40)	**129.96**
(b) Other Equity	9,823.19	32,958.80	**42,781.99**
Total Equity	**10,160.55**	**32,751.40**	**42,911.95**
Liabilities			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	1,107.35	**1,107.35**
(b) Other Non current Liabilities	207.10	-	**207.10**
(c) Provision	231.74	-	**231.74**
(d) Deferred Tax Liabilities (Net)	(1.97)	41.94	**39.97**
Total Non Current Liabilities	**436.87**	**1,149.29**	**1,586.16**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	600.00	205.21	**805.21**
(ii) Trade Payables			
(a) Total outstanding due of Micro and Small Enterprises	40.11	-	**40.11**
(b) Total outstanding dues of creditors other than Micro and Small Enterprises	11,049.00	3.83	**11,052.83**
(iii) Others	1,413.84	9.62	**1,423.46**
(b) Other Current Liabilities	29.20	14.85	**44.05**
(c) Provisions	-	-	-
(d) Current Tax Liabilities (Net)	-	-	-
Total Current Liabilities	**13,132.15**	**233.51**	**13,365.66**
Total Liabilities	**13,569.02**	**1,382.80**	**14,951.82**
Total Equity and Liabilities	**23,729.57**	**34,134.20**	**57,863.77**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	Year Ended 31st March 2022	Addition/ Elimination	Year Ended 31st March 2022
I. Revenue from Operations	-	43.43	**43.43**
II. Other Income	11.28	215.19	**226.47**
III. Total Income (I + II)	**11.28**	**258.62**	**269.90**
IV. Expenses			
(a) Cost of Materials Consumed	-	-	-
(b) Employee Benefits Expenses	0.21	12.14	**12.35**
(c) Finance Cost	8.84	42.36	**51.20**
(d) Depreciation & Amortization Expenses	-	6.94	**6.94**
(e) Other Expenses	5.98	52.71	**58.69**
Total Expenses	**15.03**	**114.15**	**129.18**
V. Profit Before Tax (III-IV)	**(3.75)**	**144.47**	**140.72**
VI. Tax Expenses:			
(a) Current Tax	-	0.52	**0.52**
(b) Tax relating to Earlier Years	-	-	-
(c) Deferred Tax	-	(0.12)	**(0.12)**
Net Tax Expenses	**-**	**0.40**	**0.40**
VII. Profit for The Year (V-VI)	**(3.75)**	**144.07**	**140.32**
VIII. Other Comprehensive Income (OCI)			
(a) Items that will not be reclassified to profit or loss			
(i) Remeasurement of defined benefit obligations	-	-	-
(ii) Income Tax relating to above	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	-
Other Comprehensive Income for the year	-	-	-
IX. Total Comprehensive Income/(Expense) for The Year (VII+VIII)	**(3.75)**	**144.07**	**140.32**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	For the Year ended 31st March 2022	Additional/elimation	Revised For the Year ended 31st March 2022
Net cash flows from / (used in) operating activities (A)	3,521.86	253.17	3,775.03
Net cash flows from / (used in) investing activities (B)	(4,688.76)	(14.03)	(4,702.79)
Net cash flows from / (used in) financing activities (C)	866.71	68.47	935.18
III. Total Income (I + II)	11.28	258.62	269.90

Following is note for the adjustments made to assets and liabilities during the amalgamation process, leading to the generation of the capital reserve.

(Rs. In Lakhs)

Particulars	PEPL	SOGPL	DERL	Amount
Property, Plant and Equipment's	-	-	**131.66**	**131.66**
Capital work-in-progress	17,454.96	-	1,194.58	**18,649.54**
Intangible Assets	-	-	31,852.56	**31,852.56**
Investments	543.15	0.61	29.25	**573.01**
Inventories	7,275.53	19.34	419.89	**7,714.77**
Trade Receivables	-	-	-	-
Cash and Cash Equivalents	-	-	-	-
Other financial assets	-	53.53	-	**53.53**
Other assets	-	-	-	-
Total Assets	**25,273.64**	**73.48**	**33,627.94**	**58,975.06**
Finance Lease	-	-	-	-
Trade Payables	-	-	-	-
Current and Deferred tax	-	-	-	-
Other financial liabilities	-	-	-	-
Other liabilities & provisions	14,399.37	30.15	174.83	**14,604.35**
Reserves and Surplus	3,629.23	4,214.98	35,056.35	**42,900.56**
Total Liabilities and Reserves	**18,028.60**	**4,245.13**	**35,231.18**	**57,504.91**
Net Assets/ (Liabilities and reserves) (A)	**7,245.04**	**-4,171.65**	**-1,603.23**	**1,470.16**
Allotment of Equity Shares to new shareholders (B)				(1,369.06)
Investment cancellation (C)				-
Revaluation reserve on investments (D)				-
Capital Reserve on account of Amalgamation (A)-(B)-(C)-(D)				**101.10**

43. Relationship with Struck off Companies

The Company has not carried out any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956. There is no outstanding balance as at 31st December 2024 in case of said struck off company.

44. Balances of Other Current Liabilities, Trade Receivables and Trade Payables are subject to confirmation, reconciliation and adjustments if any.

45. In the opinion of the Management, current assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

46. Previous period figures have been regrouped, re-classified and re-arranged wherever considered necessary to confirm to the current year's classification.

47. The MCA wide notification dated March 24,2021 has amended Schedule III to the Companies Act,2013 in respect of certain disclosures. The Company has incorporated appropriate changes in the above results.

48. Additional information as required under para 2 of General Instruction of Division II of Schedule III to the Companies Act, 2013

The Company has not carried out any revaluation of Property, Plant and Equipment in any of the period reported in the Financial Statement hence reporting is not applicable.

48a The Company does not have hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the Company for

48b holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

48c The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

48d The Company does not have any 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).

48e 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.

48f Term loans were applied for the purpose for which the loans were obtained.

48g The Company has not been declared as a wilful defaulter by any bank or financial institution or other lender in accordance with the guidelines on wilful defaulter issued by the Reserve Bank of India.

49 Figures of corresponding previous year have been regrouped /rearranged wherever necessary, to make them comparable.

50. The Consolidated Financial Statements were approved for issue by the Board of Directors on 25th February 2025.

As per our report of even date attached

For Mahendra N. Shah & Co.
Chartered Accountants
Registration No. 105775W

Chirag M. Shah
Partner
Membership No. F-045706

Place : Ahmedabad
Date : 25th February,2025

For and on behalf of the Board

Premsingh Sawhney
Chairman & Director
DIN : 03231054

Shail Savla
Managing Director
DIN : 08763064

Vishal Palkhiwala
CFO & Whole time Director (Finance)
DIN : 09695011

Nikita Agarwalla
Company Secretary
Membership No :A69933

L. CHANGE IN ACCOUNTING POLICIES IN THE LAST THREE YEARS AND THEIR EFFECT ON THE PROFITS AND RESERVE.

There has been no significant changes in the accounting policies during the F.Y. 2024, 2023, and 2022.

M. SUMMARY OF CONTINGENT LIABILITIES

A summary of our contingent liabilities as at December 31, 2024 is as set out below: (₹ in Lakhs)

Particulars	Aggregate value at Nominal Value
A. Contingent Liabilities not provided for in respect of :	
Pending Litigation*	
(a) Excise duty, Service tax, Custom duty matters	**163.26**
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	**4,375.03**
B. Commitments:	
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	**1,646.91**
	6,185.20
Total Amount	

** The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent. The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.*

N. SUMMARY OF RELATED PARTY TRANSACTIONS

a. List of related Parties

1. Enterprise over which Key Managerial Personnel is having control

Deep Industries Limited
Adinath Exim Resources Limited

2. Key Management Personnel

Mr. Shail Savla (Managing Director)
Mr. Premsingh Sawhney (Chairman and Executive Director)
Mrs. Shaily Dedhia (Independent Director)
Ms. Priyanka Gola (Independent Director)
Mr. Vishal Palkhiwala (Executive Director and CFO)
Mr. Navin Chandra Pandey (Independent Director)

3. Key Managerial Personnel relative

Mr. Manoj Savla
Mrs. Mita Savla
Mrs. Vidhi Savla

b. Transactions with Related Parties:

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
Ms. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods & Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91	-	-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan Taken	-	-	-	25.00

a. Balance With Related Parties : End of the Year / Period

(₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail	Key Management	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

O. DETAILS OF OUR GROUP COMPANIES

In accordance with the provisions of SEBI ICDR Regulations, as amended from time to time for the purpose of identification of Group Companies, our Company has considered such companies with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum, as covered under the applicable accounting standards, i.e., Ind AS 24 and such other companies as considered material by our Board as our group company. Our Board has adopted a policy of materiality for determining the Group Company by passing a resolution at its meeting held on November 23, 2024 which is reproduced below

Policy of Materiality

For the purpose of disclosure in the Information Memorandum, a company shall be considered material and disclosed as a Group Company if:

i. such companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum; and

ii. such companies shall be considered material and disclosed as group companies which are part of the Promoter Group and with which there were transactions in the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum, which, individually or in the aggregate, exceed 10% of the total revenues of our Company for the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum.

Based on the above, the following companies have been identified as our Group Companies:

1. Deep Industries Limited
2. Adinath Exim Resources Limited

The details of our Group Companies are as follows:

1. Deep Industries Limited (DIL)

Corporate Information : DIL was incorporated as "Deep Industries Limited" on November 15, 2006 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). The CIN of DIL is L14292GJ2006PLC049371. The registered office of DIL is situated at 12A & 14, Abhishree Corporate Park, Ambli Bopal Road, Ambli, Ahmedabad, Ahmedabad, Gujarat, India, 380058.

Nature of activities

Deep Industries Limited is in business of Oil and Gas field services and is specialized in providing Gas Compression Services, Drilling and Workover Services, Gas Dehydration, and also having expertise in Integrated Project management Services.

Financial Performance: The brief financial performance of DIL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	3,200.00	3,200.00	3,200.00
Preference share capital	-	-	-
Reserve and Surplus/other equity	122,435.85	1,13,192.50	1,05,949.48
Revenue from operation (Net)	38,190.99	30,118.36	27156.68
Profit after tax (PAT)	10,425.23	7830.84	6934.14
Earnings per share (EPS)-Basic	16.29	12.24	10.83
Earnings per share (EPS)-Diluted	16.29	12.24	10.83
Net Asset Value per equity share (₹)	39.26	36.37	34.11

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	6,41,32,000 (P.Y. 6,41,32,800) Equity Shares of ` 5/- each	3,206.60
	Total	**3,206.60**
II	**Issued, Subscribed and Paid-up Share Capital**	
	6,40,00,000 (P.Y. 6,40,00,000) Equity Shares of ` 5/- each	3,200.00
	Total	**3,200.00**

2. Adinath Exim Resources Limited (AERL)

Corporate Information : AERL was incorporated as "Adinath Exim Resources Limited" on January 20, 1995 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC") and it obtained certificate of commencement of business on January 25, 1995 issued by RoC. The CIN of AERL is L65100GJ1995PLC024300. The registered office of AERL is situated at 601, Astron Tower, Opp. Iskon Mandir, Nr. Casalla Tower, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015.

Nature of activities : Adinath Exim Resources Limited is in the business of finance and lease operations and is specialized in financing all types of leasing activities.

Financial Performance :The brief financial performance of AERL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	431.91	431.91	431.91
Reserve and Surplus/other equity	1470.84	1242.10	1149.54
Revenue from operation (Net)	103.46	99.73	97.48
Profit after tax (PAT)	55.57	68.11	34.93
Earnings per share (EPS)-Basic& Diluted	1.29	1.58	0.81
Net Asset Value per equity share (₹)	1.29	1.58	0.81

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	55,00,000 Equity Shares of ₹ 10/- each	550.00
	Total	**550.00**
II	**Issued and Subscribed Share Capital**	
	52,15,450 Equity Shares of ₹ 10/- each	521.54
	Total	**521.54**
III	**Paid up Share Capital**	
	43,19,100 Equity Shares of ₹ 10/- each	431.91
	Add: 4,48,150 Forfeited Shares (Originally Paid Up)	44.82
	Total	**476.73**

P. INTERNAL RISK FACTORS

1. Estimates on reserves, resources and production profile data are based upon certain assumptions or estimates basis on some survey and simulation and actual outcome may be less than the initial estimates.

In the oil and gas industry, estimates of economically recoverable reserves, resources, and production profiles are often based on a range of assumptions and models, which can include geological surveys, seismic data, drilling results, and other forms of simulation. These estimates are typically classified into categories such as proved reserves, probable reserves, and possible reserves, depending on the level of certainty and the risk associated with each. The subsurface is difficult to fully understand, and the distribution of hydrocarbons can vary significantly from one reservoir to another. Even with advanced technologies, it is challenging to predict the exact size, shape, and productivity of an oil or gas field. Estimates are often based on a limited amount of data, which may come from drilling initial wells, seismic surveys, or other indirect methods. These data can be incomplete, imprecise, or may not capture all the complexity of the reservoir. We rely on assumptions and estimates for data on Quantity and Quality of gas output, production costs, operating costs, amount and timing of additional exploration and future development expenditure and future natural gas sale prices . There may be adverse effect on financial and operational performance if the estimates does not match actual performance.

2. Our operational assets are leased or are on rental, which may adversely affect our operations.

Leasing or renting operational assets in the oil and gas industry can introduce several risks that may adversely affect operations. When assets are leased, the operator depends on the performance and reliability of the leasing company. If the leasing company faces financial difficulties, legal issues, or operational disruptions, it could impact the availability or quality of the leased assets. Further, Leased assets may not always be available when needed. If the leasing company has limited availability of critical equipment or if there are delays in the delivery of leased assets, this can disrupt operations. Further, the terms and conditions of rental agreements might not always be favorable, and there could be price escalations or changes in lease terms that increase the financial burden on the operator. Since the company does not own the assets, it does not benefit from asset appreciation or depreciation in its balance sheet. The company is essentially paying for the use of the assets without accumulating any equity

3. Extraction and production of natural gas is highly risky activity involving significant uncertainties and may adversely affect company's operations and financial position.

Natural gas reservoirs are not always as predictable as initially expected. The size, pressure, and permeability of a gas field can vary significantly, and this uncertainty can lead to lower-than-anticipated production or premature depletion of reserves. The process of exploring for natural gas involves significant risks, as seismic surveys and drilling operations may not always yield the expected reserves. Exploration in unproven areas or challenging environments (e.g., offshore or deep shale) can lead to dry wells or unproductive fields. The process of drilling wells and extracting natural gas is technically demanding. Problems like equipment failure, blowouts, or well integrity issues can lead to operational delays, increased costs, or accidents. Advanced techniques such as hydraulic fracturing (fracking) or deepwater drilling add further complexity and risk. A productive well may become uneconomic if pernicious substances are encountered which impair or prevent the production of natural gas from the well. The company may encounter a situation whereby even productive wells do not produce sufficient commercial quantities. Over time, natural gas production from a field typically declines. If the initial production rate is overestimated, the company may face lower-than-expected cash flows. Similarly, if unforeseen geological or technical challenges arise, production may decline faster than planned. Natural gas prices can fluctuate significantly due to global supply-demand dynamics, geopolitical tensions, weather patterns, and broader economic conditions. Price volatility makes it difficult to predict revenues and plan investments, creating financial uncertainty. A prolonged drop in prices can make some projects financially unfeasible. Unexpected operational challenges can result in cost overruns, especially in complex projects or difficult-to-reach reserves. Higher-than-expected operating costs can eat into profit margins, reducing financial stability. Exploration of gas emits hazardous toxins in air and water, which may affect environment and human health. This may result into penalties or fines from Government, which may adversely affect operations and financial position of the company

4. Watering cost is too high in gas exploration activity, which may have adverse effect on operations and financials.

Coal beds often contain water that must be removed in order for natural gas to be get detachrd from coal and flowto the well bore. Here the technical capability to remove and dispatch suffecient quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations. Watering costs in natural gas exploration and production, particularly in activities water-intensive extraction methods, can indeed have a significant impact on operations and the financial position of a company. These costs arise from the need to source, transport, store, and dispose of large volumes of water, which are critical to the drilling and extraction processes. The process requires significant water resources, often leading to high costs for sourcing and handling large volumes of water. Sourcing and transporting large quantities of water to remote drilling sites can incur high transportation, storage, and management costs. The infrastructure needed to supply water (such as pipelines, tanks, or trucks) adds to operational expenses. In some regions, water resources may be scarce, and companies may face competition for water rights, particularly in arid or drought-prone areas. Limited water availability can increase the cost of securing water for operations, either through purchasing rights or negotiating with local authorities. Governments and local authorities may impose restrictions on water usage for industrial purposes, especially in areas facing water shortages or environmental concerns. Further, the treatment and disposal of wastewater involve substantial costs, including the construction and operation of treatment facilities, compliance with environmental standards, and transportation to disposal sites.

Coal beds often contain water that must be removed in order for natural gas to be get detachrd from coal and flowto the well bore. Here the technical capability to remove and dispatch suffecient quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations

5. Our business requires skilled manpower and machines, any shortage of labour and machinery breakdown may affect operations.

The reliance on skilled manpower and machinery is a crucial aspect of the natural gas exploration and production business. Any shortage of skilled labor or breakdowns in machinery can have significant adverse effects on operations, productivity, and ultimately the financial health of a company. Skilled labor is essential for ensuring that operations run smoothly. In natural gas exploration and production, this includes engineers, geologists, drill operators, technicians, and safety personnel. A shortage of skilled workers can cause delays in drilling, exploration, and production activities, which may push back project timelines and reduce overall productivity. If the demand for skilled workers exceeds the supply, companies may need to offer higher wages, benefits, and incentives to attract and retain talent. This can increase operational costs, especially in highly specialized roles, and put pressure on profit margins. Skilled workers are responsible for maintaining high operational standards and ensuring the safety of the workforce and equipment. A shortage of skilled labor could lead to mistakes, reduced efficiency, and potentially unsafe work conditions. Safety violations or accidents can result in costly downtime, regulatory fines, or legal liabilities. The need to recruit and train new workers to fill skill gaps can lead to increased costs. Training takes time and resources, during which workers are not fully productive. Additionally, companies may need to invest in recruitment efforts to attract qualified candidates, especially in regions where there is a high demand for skilled labor in the energy sector.

Further, machinery breakdowns, whether in drilling rigs, extraction equipment, or transportation infrastructure, can lead to significant production downtime. This disrupts operations, causes delays in meeting production targets, and may result in lost revenue. Prolonged downtime can also negatively affect project timelines and result in higher operational costs as equipment repair or replacement becomes necessary. Continuous use of heavy machinery in harsh environments (e.g., drilling rigs, compressors, turbines) leads to wear and tear. Repairs or replacements can be expensive, particularly if critical machinery breaks down unexpectedly. In addition to the direct costs of repair or replacement, there may also be costs associated with lost production and the labor required for maintenance. If machinery is not functioning optimally due to breakdowns or ongoing maintenance, the overall efficiency of operations is reduced. This can lead to slower production rates, higher energy consumption, and increased operational costs. In the long term, poor machinery performance can lead to lower profit margins.

Q. OUTSTANDING LITIGATIONS OF THE COMPANY, PROMOTERS, DIRECTORS OR ANY OF THE GROUP COMPANIES:

In relation to (iv) above, our Board in its meeting held on November 23, 2024, has considered and adopted a policy of materiality for identification of material litigation. In terms of the materiality policy adopted by our Board, any outstanding litigation:

A. involving our Company and Subsidiaries:

I. where the aggregate monetary claim made by or against our Company and our Subsidiaries, in any such pending litigation proceeding, is in excess of (i) two per cent (2%) of turnover as per the audited consolidated financial statement, (ii) two per cent (2%) of net worth as per the audited consolidated financial statements, or (iii) five per cent (5%) of the average of absolute value of profit or loss after tax as per the last three (3) audited consolidated financial statements. , whichever is lower, for the fiscal 2024; and

ii. where the monetary liability is not quantifiable, or which does not fulfil the threshold specified in (i) above, but the outcome of which could, nonetheless may have a material adverse effect on the position, business, operations, prospects or reputation of our Company;

B. involving our Directors and our Promoters (individually or in aggregate), the outcome of which would materially and adversely affect the business, operations, prospects, financial position, or reputation of our Company, irrespective of the amount involved

Further, except as disclosed in this chapter, there are no disciplinary actions including penalties imposed by SEBI or recognized stock exchanges against our Promoters, in the last five Fiscals immediately preceding the date of Information Memorandum, including any outstanding action.

Further, except as disclosed in this chapter, there are no outstanding litigations involving our Group Companies as of the date of Information Memorandum, which will have a material impact on our Company.

Our Board has approved, pursuant to its meeting dated November 23, 2024, that in view of the nature and extent of outstanding dues of our Company and the nature of business undertaken by our Company, a creditor of our Company, shall be considered to be material for the purpose of disclosure in Information Memorandum, if amounts due to such creditor exceeds 5 per cent. of our Company's consolidated trade payables as per the Consolidated Financial Statements as of June 30, 2024, which is ₹ 348.54 Lakhs ("Creditors' Materiality Policy").

It is clarified that for the purposes of the above, pre-litigation notices received by our Company, Directors, Promoters, Subsidiaries or Group Companies from third parties (excluding those notices issued by statutory/ regulatory/ tax authorities or notices threatening criminal action) shall, unless otherwise decided by the Board, shall not be considered as material until such time that our Company, Directors, Promoters, Subsidiaries or Group Companies, as applicable, is impleaded as defendant in litigation proceedings before any judicial forum.

We have disclosed matters relating to direct and indirect taxes involving our Company, Directors and Promoters in a consolidated manner giving details of the number of cases and the total amount involved in such claims. All terms defined in a particular litigation disclosure below are for that particular litigation only.

I. Litigation proceedings initiated against our Company

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings:

1. Income Tax Proceedings against Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 1851.04 lakh.
2. Income Tax Proceedings against Savla Oil and Gas Private Limited:
There is 1 case pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 36.93 lakh.

II. Litigation proceedings initiated by our Company

a) Criminal proceedings: Nil
b) Other material pending proceedings:

3. Our Company have filed a writ petition before the Hon'ble High Court of Gujarat challenging the order of the Director General of Hydrocarbons (DGH) refusing the relinquishment of block VN-ONN, situated in Madhya Pradesh. The case is currently pending to be adjudicated.
4. A writ petition has been filed before the Hon'ble High Court of Delhi by the erstwhile Deep Energy Resources Limited against the order of the DGH refusing the relinquishment of block SR-ONN, situated in the state of Chattisgarh. The case is currently pending and has been adjourned to explore the possibility of an amicable settlement between the parties.
5. Income Tax Proceedings by Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 28.08 lakh.
6. Income Tax Proceedings by Savla Oil and Gas Private Limited:
There are 3 cases pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 1,097.83 lakh.

III. Litigation proceedings initiated against our Directors

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

IV. Litigation proceedings initiated by our Directors

a) Criminal proceedings: Nil
b) Other pending proceedings: Nil

V. Litigation proceedings initiated against our Promoters

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings:

Income tax proceedings against Paras Shantilal Savla

1. Writ proceeding before the Hon'ble High Court for Assessment Year 2013-14 towards disallowance of Long Term Capital Gain with respect to amount of ₹ 129.57 lakhs.
2. Demand is raised for ₹ 11.44 lakhs under section 143(1)(a) of the Income-tax Act, 1961 for Assessment Year 2021-22.

Income tax proceedings against Manoj Shantilal Savla

There are 4 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 232.47 lakhs.

Income tax proceedings against Rupesh Kantilal Savla

Appeal proceedings with CIT Appeals 49, Mumbai for Assessment Year 2011-12 and Assessment Year 2018-19 against demand raised towards which amount is involved ₹. 244.82 lakhs and ₹ 2.77 lakhs respectively.

Income Tax Proceedings against Manoj S. Savla jointly with Paras S. Savla on behalf of Shantilal Savla Family Trust

1 Appeal proceeding with CIT Appeals for Assessment Year 2020-21, 2021-22 and 2022-23 against demand raised under section 143(3) and 154 of the Income-tax Act, 1961 towards which total amount involved is ₹ 209.34 lakhs.

Income Tax Proceedings against Priti Paras Savla

3 Appeal proceedings with CIT Appeals for Assessment Year 2017-18 and 2019-20 against demand raised under section 69 read with section 115BBE and 153c of the Income-tax Act, 1961 towards which total amount involved is ₹ 412.12 lakhs.

Income Tax Proceedings against Sheetal Rupesh Savla

3 Appeal proceedings with Appellant Tribunal G Bench Mumbai for Assessment Years 2011-12, 2012-13 and 2013-14 towards which amount involved ₹ 151.21 lakhs., ₹ 36.53 lakhs and ₹ 168.44 lakhs respectively

Income Tax Proceedings against Mita Manoj Savla

1 Appeal proceeding with CIT Appeals for Assessment Year 2013-14 against disallowance of long term capital gain of ₹ 19.93 lakhs.

Income Tax Proceedings against Paras Savla Family Trust

1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

Income Tax Proceedings against Manoj Savla Family Trust

1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

c) Other material pending proceedings: Nil
d) Disciplinary action including penalty imposed by SEBI or stock exchanges against promoters in the last five financial years including outstanding action:
In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.
However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

VI. Litigation proceedings initiated by our Promoters

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

VII. Litigation proceedings against our Subsidiaries

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

VIII. Litigation proceedings initiated by our Subsidiaries

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

IX. Any pending litigation involving the Group Company which has a material impact on our Company

Nil

X. Tax proceedings against our Company, Directors, Promoters, Subsidiaries, and Group Company

(₹ in Lakhs)

Nature of Cases	Numbe	Amount Involved
Company		
Indirect Tax	-	-
Direct Tax	10	3013.88
Promoters		
Indirect Tax	-	-
Direct Tax	17	1681.52
Directors		
Indirect Tax	-	-
Direct Tax	-	-
Subsidiaries		
Indirect Tax	-	-
Direct Tax	-	-
Group Company		
Indirect Tax	-	-
Direct Tax	-	-

Outstanding Dues to Small Scale Undertakings or any other Creditors

As of December 31, 2024, the total trade payables of our Company, was ₹ 6378.43 Lakhs, the details of which are as follows:

Particulars	No. of Cre	Amount due
Material Creditors	5	348.54
Micro, Small or Medium enterprises	4	17.69
Other Creditors	1474	6012.20
Total	1483	6378.43

R. REGULATORY ACTION, IF ANY - DISCIPLINARY ACTION TAKEN BY SEBI OR STOCK EXCHANGES AGAINST THE PROMOTERS IN LAST 5 FINANCIAL YEARS –

In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.

However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

S. OUTSTANDING CRIMINAL PROCEEDINGS AGAINST THE PROMOTERS – NIL

T. PARTICULARS OF HIGH, LOW AND AVERAGE PRICES OF THE SHARES OF THE LISTED TRANSFEROR COMPANY DURING THE PRECEDING THREE YEARS:

The high, low and average market closing prices recorded on the Stock Exchanges during the last three years and the number of Equity Shares traded on these days is stated below:

BSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	238.75	January 05, 2024	34,987	101.40	April 12, 2023	217	151.15
2022-23	154.00	November 16, 2022	3,041	52.10	April 01, 2022	55,217	108.82
2021-22	62.60	July 14, 2021	81,117	30.80	April 22, 2021	15,586	43.06

(Source: www.bseindia.com)

NSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	237.00	January 05, 2024	1,56,476	102.70	April 11, 2023	14,743	156.50
2022-23	152.75	October 11, 2022	1,65,017	51.15	April 01, 2022	2,66,096	108.86
2021-22	62.70	July 14, 2021	9,68,203	30.05	April 22, 2021	21,148	42.55

(Source: www.nseindia.com)

Notes:

1. **High, low and average prices are based on the daily closing prices.**
2. **In case of two days with the same high or low price, the date later one has been considered.**

U. MATERIAL DEVELOPMENT AFTER THE DATE OF LAST FINANCIAL STATEMENTS AS ON DECEMBER 31, 2024

There are no circumstances that have arisen since December 31, 2024, being the date of the last financial statements as disclosed in Information Memorandum which materially or adversely affect or are likely to affect, our operations or profitability, or the value of our assets or our ability to pay our material liabilities within the next twelve months.

For and on behalf of the Board of Directors of Prabha Energy Limited.

Premsingh Mangatsingh Sawhney [Chairman & Executive Director]

Shail Manoj Savla [Managing Director]

Date: 28.02.2025
Place: Ahmedabad.

ચેમ્પિયન્સ ટ્રોફીમાં આજે દક્ષિણ આફ્રિકા અને ઇંગ્લેન્ડ વચ્ચે ખરાખરીનો જંગ
(પેજ નં.૧૪)

જય હિંદ

પ્રકાશ ☆ પ્રગતિ ☆ પવિત્રતા

સ્થાપકઃ- બાબુભાઈ શાહ તંત્રીઃ યશવંતભાઈ શાહ

આજનું હવામાન
અમદાવાદઃ૩૩/૨૧°C
સૂર્યોદય :૦૭-૦૧
સૂર્યાસ્તઃ ૦૬-૪૨

website: www.jaihinddaily.com પુસ્તક ૬૪ મું અંકઃ૩૪ સંવત ૨૦૮૧ ફાગણ સુદ-૨ શનિવાર, તા.૧-૩-૨૦૨૫ પાનાં ૧૬ કિંમત રૂા.૪.૦૦

બ્લેક ફ્રાઇડે

અમેરિકાના ટેરિફ વોર સહિતના કારણોથી શેરબજારમાં ગભરાટભરી વેચવાલીઃસેન્સેક્સ ૧૪૦૦ પોઈન્ટ ગગડ્યો

રોકાણકારોના ૧૦ લાખ કરોડ ધોવાયા

મુંબઈ તા.૨૮

મુંબઈ શેરબજારમાં મંદી વધુને વધુ વકરતી હોય તેમ આજે વેચવાલીના મારા વચ્ચે કડાકો સર્જાયો હતો. સેન્સેક્સ ૧૪૦૦ પોઈન્ટથી વધુના ગાબડા સાથે ૭૩૦૦૦ ની સપાટીની નીચે ઉતરી ગયો હતો.ઈન્વેસ્ટરોની શેર મુડીમાં ૧૦ લાખ કરોડનુ ધોવાણ થયુ હતું. ૮૫ ટકા શેરો રેડઝોનમાં હતા તેમાંથી ૮૬૧ વર્ષનાં નીચા ભાવે પહોંચ્યા હતા.૪૯૦ માં ઉંધી સર્કીટ હતી.

શેરબજારમાં આજે મંદીનો હાહાકાર હોય તેમ શરૂઆત જ ગેપડાઉન હતી અને વેચવાલીનો મારો વધુને વધુ તિવ્ર બનવા સાથે મંદી વકરતી રહી હતી. અમેરિકાનાં ટ્રેડવોરનો ગભરાટ યથાવત રહ્યો હતો.અમેરિકન પ્રમુખ ડોનાલ્ડ ટ્રમ્પે ૪ થી માર્ચથી કેનેડા-મેકસીકો પર ડયુટી લાગુ થવાની તથા ચીન પર વધારાની ૧૦ ટકા ટેરીફ લાદવાની જાહેરાત કરતા વૈશ્વિક વ્યાપારમાં તેના પ્રત્યાઘાતો પડવાની આશંકા ઉભી થવા લાગી હતી. યુરોપીયન યુનિયનનાં દેશો પર પણ ટેરીફ ઝીંકવાની ચીમકી ઉચ્ચારતા વિશ્વ સ્તરે ટેરીફવોર વકરવાની ભીતિ ઉભી થવા લાગી હતી. આ સિવાય વિદેશી નાણા સંસ્થાઓની આકમક વેચવાલી જવાબદાર હતી. વિદેશી સંસ્થાઓએ ચાલુ વર્ષમાં જ ૧.૨૦ લાખનુ રોકાણ પાછુ ખેંચી લીધુ છે. રશીયા-યુકેન યુદ્ધ, ઈરાન સંબંધીત ભોગોલીક ટેન્શન જેવા અન્ય કારણો પણ ભાગ ભજવતા રહ્યા હતા.જાણીતા શેરબ્રોકરોના કહેવા પ્રમાણે ટ્રેડવોર સહીતની બાબતોમાં ચિત્ર સ્પષ્ટ ન થાય ત્યાં સુધી માર્કેટમાં સ્થિરતા મુશ્કેલ છે. રીટેઈલ ઈન્વેસ્ટરોનું મોરલ ડાઉન થઈ ગયુ હોવાથી નવો નાણાકીય પ્રવાહ અટક્યો છે. લેવાલી કરતાં વેચવાલીનું દબાણ વધારે હોવાથી ભાવ નીચે આવી રહ્યા છે. વિદેશી નાણાં સંસ્થાઓ પછી કંપની પ્રમોટરો પણ માલ ફુંકતા હોવાની ચર્ચા છે.એક

માત્ર લોકલ મ્યુચ્યુઅલ ફંડ ઝીંક ઝીલી રહ્યા છે. ફંડોને નવુ રોકાણ અવરોધાવાનાં સંજોગોમાં શુ સ્થિતિ થઈ શકે તે વિશે અટકળો થઈ રહી છે.

શેરબજારમાં આજે મોટાભાગનાં શેરોમાં ગાબડા પડયા હતા. લેવીવેઈટ સ્ટોકોનાં બહુ ઓછા શેરો ઘટાડામાંથી બચી શકયા હતા. મુખ્ય શેરોમાં ભારતી એરટેલ, એચસીએલ ટેકનો, હિન્દ લીવર, આઈસીઆઈસીઆઈ બેંક, ઈન્ડુસઈન્ડ બેંન્ક, ઈન્ફોસીસ, કોટક બેંક, લાર્સન, મારૂતી, મહિન્દ્રા, એનટીપીસી, પાવરગ્રીડ, સ્ટેટ બેંક, ટાટા મોટર્સ, ટાટા સ્ટીલ, અદાણીપોર્ટ, એશીયન પેઈન્ટસ, બજાજ ફાઈનાન્સ, ટીસીએસ ટાઈટન જેવા શેરોમાં ગાબડા હતા. મંદીબજારે પણ એચડીએફસી બેંક, રીલાયન્સ, કોલ ઈન્ડીયા, શ્રીરામ ફાઈનાન્સ, ટ્રેન્ટ જેવા શેરો મજબુત હતા. મુંબઈ શેરબજારનો સેન્સીટીવ ઈન્ડેકસ ૧૩૬૦ પોઈન્ટના કડાકા સાથે ૭૪૦૦૦ ની નીચે ઘસી જઈને ૭૩૨૫૨ સાંપડયો હતો તે ઉંચામાં ૭૪૨૮૨ તથા નીચામાં ૭૩૧૫૯ થયો હતો. નેશનલ સ્ટોક એકસચેંજનો નીફટી ૪૧૧ પોઈન્ટના કડાકાથી ૨૨૧૩૩ હતો તે ઉંચામાં ૨૨૪૫૦ તથા નીચામાં ૨૨૧૩૫ હતો.લગભગ તમામ ક્ષેત્રોના-સેકટોરીયલ ઈન્ડેકસમાં ગાબડા પડયા હતા.

શેરબજારમાં આજની મંદી-ઘટાડો કેટલો વ્યાપક હતો તેનો અંદાજ આ વાત પરથી નીકળે છે કે બીએસઈમાં ૪૦૧૮ શેરોમાં ટ્રેડીંગ હતું તેમાંથી માત્ર ૫૨૧ માં મજબુતાઈ હતી. જયારે ૩૩૯૪ માં ઘટાડો હતો. ૪૬ શેરો વર્ષની ઉંચાઈએ હતા ૮૬૧ માં વર્ષની નીચી સપાટી હતી. ૮૪ શેરોમાં તેજીની સર્કીટ હતી જયારે ૪૯૦ માં મંદીની સર્કીટ હતી.

આજે જોરદાર કડાકાને પગલે ઈન્વેસ્ટરોની શેરમુડીમાં ૧૦ લાખ ક્રોડનુ ધોવાણ થયુ હતું અને માર્કેટ કેપીટલાઈઝેશન ૩૮૩.૨૧ ક્રોડ થયુ હતું.

રોકાણકારો ચીની બજાર તરફ વળ્યા

૫ મહિનામાં શેરબજારમાં ૯૦ લાખ કરોડની મૂડી ડૂબી

મુંબઈ તા.૨૮

ઓક્ટોબર ૨૦૨૪થી નિફ્ટી દર મહિને ઘટાડા સાથે બંધ થયો છે. ૫ મહિનામાં એમાં ૧૨%નો ઘટાડો થયો છે. ૧૯૯૬ પછી આ પહેલીવાર છે, જ્યારે બજારમાં સતત પાંચ મહિના સુધી ઘટાડો થયો છે.

વધતી મોંઘવારી હજુ પણ ચિંતાનું કારણ

આ પહેલાં ૧૯૯૬માં બજારમાં જુલાઈથી નવેમ્બર સુધી સતત ૫ મહિના સુધી ઘટાડો નોંધાયો હતો. આ ૫ મહિના દરમિયાન નિફ્ટી ૫૦ ઈન્ડેક્સ ૨૬% ઘટ્યો હતો.

૩૦ સપ્ટેમ્બર, ૨૦૨૪ના રોજ બોમ્બે સ્ટોક એક્સચેન્જ પર લિસ્ટેડ કંપનીઓનું માર્કેટ કેપ ૪૭૪ લાખ કરોડ રૂપિયા હતું, જે ૨૮ ફેબ્રુઆરીના રોજ ઘટીને ૩૮૫ લાખ કરોડ રૂપિયા થઈ ગયું, એટલે કે ૫ મહિનામાં રોકાણકારોની સંપત્તિમાં ૯૦ લાખ કરોડ રૂપિયાનો ઘટાડો થયો છે.

વિદેશી રોકાણકારો દ્વારા સતત વેચાણઃ માત્ર પાંચ મહિનામાં (ઓક્ટોબર ૨૦૨૪-ફેબ્રુઆરી ૨૦૨૫), વિદેશી રોકાણકારોએ ભારતીય બજારમાંથી ૩.૧૧ લાખ કરોડ રૂપિયા પાછા ખેંચી લીધા. સપ્ટેમ્બર અને ડિસેમ્બર ક્વાર્ટરમાં કંપનીઓનાં નબળાં પરિણામોને કારણે રોકાણકારોએ આ વેચાણ કર્યું છે.

ઉત્તરાખંડમાં ચીન સીમાની પાસે હિમપ્રપાતથી તબાહી

ચમોલીમાં ગ્લેશિયર ધસી પડતા ૫૭ મજૂરો દટાયા

ચમોલી, તા.૨૮

ઉત્તરાખંડના ચમોલી બદ્રીનાથ હાઈવે પર કામ કરતા કામદારો બરફ નીચે દટાયા છે. છેલ્લા કેટલાક દિવસોથી અહીં સતત બરફ પડી રહ્યો છે. હિમવર્ષા બાદ હાઈવે પર કામ કરી રહેલા ૫૭ કામદારો બરફ નીચે દટાઈ ગયા હતા. જોકે, ઘટના પછી કેટલાક કામદારો જાતે જ બરફની બહાર નીકળી આવ્યા હતા. આ ઘટના બાદ BRO અને જિલ્લા વહીવટીતંત્રના અધિકારીઓ ઘટનાસ્થળે પહોંચી ગયા હતા.

અને મોડી સાંજ સુધીમાં ૩૨ મજૂરોને બચાવીને બહાર કાઢવામાં આવ્યા હતા. આ વિસ્તારમાં ખરાબ હવામાનના કારણે રેસ્ક્યુ ઓપરેશનમાં હેલિકોપ્ટરનો ઉપયોગ કરી શકાય તેમ નથી.

એવું કહેવાય છે કે આ હાઈવેના નિર્માણમાં રોકાયેલા ૫૭ કામદારો દટાઈ ગયા હતા. પરંતુ સૂત્રોના જણાવ્યા અનુસાર, કામદારોને દફનાવવામાં આવ્યા છે. આ ઘટના બદ્રીનાથ માણા નજીક સરહદી માર્ગ પર બની હતી. આ ઘટના પર BRO મેજરે કહ્યું કે કામદારોના કેમ્પ પાસે ગ્લેશિયર તૂટી ગયું છે. આ ઘટના આ કારણે બની છે. જોકે, કેટલા કામદારો દટાયા છે તેની સત્તાવાર જાહેરાત હજુ સુધી કરવામાં આવી નથી.

આ ઘટના બાદ સેના અને ITBP એ ચમોલીમાં બચાવ કામગીરી શરૂ કરી દીધી છે. હનુમાન ચટ્ટીથી આગળ હાઈવે બંધ છે. SDRF અને NDRF ને ઘટનાસ્થળે મોકલવામાં આવ્યા છે. પરંતુ હાઈવે બંધ થવાને કારણે તેઓ રસ્તામાં ફસાયેલા છે. ચમોલીના ડીએમ ડૉ. સંદીપ તિવારીએ જણાવ્યું હતું કે માણા પાસ વિસ્તારમાં ૫૭ શ્રમિકો હોવાના અહેવાલ છે.

ઉપરોક્ત માહિતીમાં BRO મેજર પ્રતીક કાલેનો તેમના ટેલિફોન નંબર પર સંપર્ક કરવામાં આવ્યો હતો.

તેમણે જણાવ્યું કે BRO ના ૫૭ શ્રમિકો કામ કરી રહ્યા હતા. આ સમય દરમિયાન બરફવર્ષાના કારણે કામ કરતા ૧૦ કામદારોને સુરક્ષિત રીતે બચાવી લેવામાં આવ્યા હતા. બચાવ કામગીરીનું કામ ગઢવાલ ૯ બ્રિગેડ અને બીઆરઓ દ્વારા કરવામાં આવી રહ્યું છે.

ઉત્તરાખંડના ઉત્તરકાશી જિલ્લામાં ગુરૂવારે (૨૭ ફેબ્રુઆરી) થી સતત વરસાદ વરસી રહ્યો છે. ઊંચાણવાળા વિસ્તારોમાં ભારે હિમવર્ષાના કારણે જનજીવન ઠપ થઈ ગયું છે. નીચાણવાળા વિસ્તારમાં પણ સતત વરસાદ શરૂ છે. જોકે, ઊંચાણવાળા વિસ્તારોમાં ભારે હિમવર્ષાના કારણે ગંગોત્રી ધામ, ગોમુખ, ચીડ વાસા, ભોજ વાસા, કનકૂ ઉડાર, ભૈરોઝાપ અને કેદાર ગંગા વિસ્તાર સંપૂર્ણ રીતે સફેદ ચાદરમાં લપેટાઈ ગયું છે.

ગંગોત્રી ધામમાં આ વખતે રેકોર્ડબ્રેક હિમવર્ષા જોવા મળી રહી છે. મુખ્ય મંદિરની આસપાસ આશરે ચાર ફૂટથી વધારે બરફ જામી ગયો છે. જોકે, હજુ સુધી હિમવર્ષા શરૂ જ છે. મંદિરની છત અને આસપાસના વિસ્તારમાં પણ બરફની ચાદર છવાઈ ગઈ છે.

૩૨ મજૂરોને બહાર કઢાયા, ખરાબ હવામાનના કારણે રેસ્ક્યુમાં હેલિકોપ્ટરની સેવા ન લેવાઈઃ ગંગોત્રી ધામમાં ૪ ફૂટથી વધુ બરફની ચાદર પથરાઈ ગઈ

પાકિસ્તાનના ખૈબર પખ્તુનખ્વામાં એક મસ્જિદમાં જુમ્મીની નમાજ દરમિયાન કરાયેલા આત્મઘાતી બોમ્બ બ્લાસ્ટ હુમલામાં તાલિબાનના સ્થાપકના પુત્ર મૌલાના હમીદુલ હક હક્કાની સહિત ૧૦ લોકોના મોત થયા હતા અનેક લોકો ઘાયલ થયા હતા મસ્જિદમાં બોમ્બ બ્લાસ્ટ થતા લોકો દોડીને બહાર આવી રહેલા નજરે પડે છે.

ચેમ્પિયન્સ ટ્રોફી વચ્ચે આતંકી હુમલો

પાકિસ્તાનની મસ્જિદમાં આત્મઘાતી બોમ્બ બ્લાસ્ટમાં ૧૦ લોકોના મોત

ઈસ્લામાબાદ, તા.૨૮

પાકિસ્તાનના ખૈબર પખ્તૂનખ્વા વિસ્તારમાં આવેલી એક મસ્જિદમાં જુમ્માની નમાજ દરમિયાન જોરદાર ધમાકો થયો હતો. પ્રાપ્ત વિગતો મુજબ, ઉત્તર-પશ્ચિમી પાકિસ્તાનના જામિયા હક્કાનિયા મદરસામાં થયેલા આ બોમ્બ વિસ્ફોટમાં ૧૦ લોકોના મોત થયા છે અને ઘણા લોકો ઘાયલ થયા છે.

મૃત્યુ પામેલાઓમાં

ખૈબર પખ્તૂનખ્વા પ્રાંતમાં મસ્જિદમાં નમાજ વખતે બ્લાસ્ટ

તાલિબાનના સ્થાપકના પુત્ર હમીદુલ હક્ક હક્કાનીનો પણ સમાવેશ થાય છે. આ સુસાઈડ બ્લાસ્ટ હુમલામાં ૨૦ લોકો ઘાયલ થયા હતા. અત્યાર સુધી કોઈ સંગઠને આ હુમલાની જવાબદારી કબૂલી નથી.

એપીના રિપોર્ટ મુજબ, જિલ્લા પોલીસ પ્રમુખ અબ્દુલ રશીદે જણાવ્યું કે આ વિસ્ફોટ ખૈબર પખ્તૂનખ્વા પ્રાંતના અક્કોરા ખટક જિલ્લામાં થયો હતો. હજી સુધી કોઈપણ જૂથે જામિયા હક્કાનિયા મદરસામાં થયેલા આ હુમલાની જવાબદારી લીધી નથી.

કાઝી હુસૈન મેડિકલ કોમ્પ્લેક્સના એક ડોક્ટરે જણાવ્યું કે, કમસે કમ ૨૦ લોકો ઘાયલ છે અને પાંચ મૃતદેહ હોસ્પિટલમાં લાવ્યા છે. ખૈબર પખ્તૂનખ્વાના મુખ્યમંત્રી અલી અમીન ગંદાપુર અને રાજ્યપાલ ફૈસલ કરીમ કુંદીએ આત્મઘાતી હુમલાની ટીકા કરી છે. જેયૂઆઈએફ નેતાઓએ ઘાયલો માટે રક્તદાનની અપીલ કરી છે.આ બોમ્બ વિસ્ફોટ રમઝાન પહેલા છેલ્લા શુક્રવારે થયો હતો. સઉદી અરબમાં ચાંદ દેખાવાના આધારે મુસ્લિમોનો પવિત્ર મહિનો રમઝાન શનિવાર અથવા રવિવારે શરૂ થવાની સંભાવના છે.

રાષ્ટ્રપતિ ટ્રમ્પને મોટો ઝટકો

અમેરિકામાં સરકારી કર્મચારીઓની છટણીના આદેશ પર કોર્ટનો સ્ટે

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રાષ્ટ્ર પ્રમુખ બન્યા બાદ ડોનાલ્ડ ટ્રમ્પ અનેક એવા નિર્ણય લઈ રહ્યા છે, જેની ખૂબ ટીકા થઈ રહી છે. ટ્રમ્પ સરકાર દ્વારા લેવામાં આવેલા નિર્ણયોને કોર્ટમાં ચેલેન્જ પણ કરવામાં આવ્યા છે. ટ્રમ્પના આવા જ એક નિર્ણય પર કોર્ટે પોતાની નારાજગી વ્યક્ત કરી છે. નોંધનીય છે કે, થોડા સમય પહેલાં ટ્રમ્પે મોટી સંખ્યામાં સરકારી વિભાગ સાથે જોડાયેલા કર્મચારીઓને બરતરફ કરવાનો આદેશ આપ્યો હતો. ઈલોન મસ્કના ડિપાર્ટમેન્ટ (DOGE) એ આ કર્મચારીઓને નોકરીમાંથી કાઢી દેવાની સલાહ આપી હતી. કર્મચારીને નોકરીમાંથી કાઢવાના આ આદેશ પર કોર્ટે પોતાની ચિંતા વ્યક્ત કરી છે.

સૈન ફ્રાન્સિસ્કોના એક ફેડરલ ન્યાયાધીશે ગુરૂવારે ડોનાલ્ડ ટ્રમ્પ

અમેરિકાના ઓપીએમ પાસે સરકારી એજન્સીઓના કર્મચારીઓને નોકરીમાંથી કાઢી મૂકવાનો અધિકાર નથી

સરકાર દ્વારા હજારો સરકારી કર્મચારીઓની છટણીના આદેશ પર અસ્થાયી રૂપે રોક લગાવી દીધી છે. ડિસ્ટ્રિક્ટ જજ લિવિયમ એલ્સપે કહ્યું કે, આ કર્મચારીઓની છટણી ગેરકાયદે છે. અમેરિકાના OPM (ઓફિસ પર્સનલ મેનેજમેન્ટ) પાસે સરકારી એજન્સીઓના કર્મચારીઓને નોકરી પરથી હાંકી કાઢવાનો અધિકાર નથી. જણાવી દઈએ કે, યુનિયન અને બિન-લાભકારી સંગઠનોએ ટ્રમ્પ સરકારના નિર્ણયને કોર્ટમાં ચેલેન્જ કર્યો હતો.સરકાર તરફથી કોર્ટમાં કહેવામાં આવ્યું કે, OPM દ્વારા સીધી રીતે કોઈપણ એજન્સીના કર્મચારીઓને નોકરીમાંથી કાઢી મૂકવાનો આદેશ આપવામાં નથી આવ્યો. એજન્સીઓને એવો નિર્દેશ કરવામાં આવ્યો છે કે, કર્મચારીઓની સમીક્ષા કરે અને નક્કી કરે કે, કયાં કર્મચારી પોતાની નોકરીમાં કાયમ રહેવા સક્ષમ છે. નોકરી પર ફક્ત એવા જ લોકોને રાખવામાં આવે, જેનું પ્રદર્શન સારૂ હોય.

ત્રીજા ક્વાર્ટરમાં જીડીપી ગ્રોથ ૬.૨ ટકાનો રહ્યો

નવી દિલ્હી, તા.૨૮

આ વર્ષે ઓક્ટોબર-ડિસેમ્બર ક્વાર્ટર (Q3FY25)માં ભારતના અર્થતંત્રે ૬.૨% વૃદ્ધિ નોંધાવી છે. આ અગાઉના ત્રિમાસિક (જુલાઈ-સપ્ટેમ્બર)ના ૫.૬% કરતાં વધુ સારું છે. અર્થશાસ્ત્રીઓ અને ડી-સ્ટ્રીટ નિષ્ણાતોએ પણ Q3 જીડીપી વૃદ્ધિ ૬.૨-૬.૩%ની વચ્ચે રહેવાનો અંદાજ મૂક્યો હતો, જે સરકારી ખર્ચ અને શહેરી વપરાશમાં સુધારાને કારણે શક્ય બન્યું હતું.

ભારતીય અર્થતંત્રની ઝડપમાં થયો વધારો

આંકડાઓ શું કહે છે?

Q3FY25 GDP વૃદ્ધિઃ ૬.૨% (અગાઉના ક્વાર્ટરમાં ૫.૬%)

ગયા વર્ષના સમાન ત્રિમાસિક (Q3FY24)ઃ ૮.૫% વૃદ્ધિ

૨૦૨૪-૨૫ માટે જીડીપી વૃદ્ધિનું અનુમાનઃ ૬.૫%

૨૦૨૩-૨૪ માટે સુધારેલ જીડીપી વૃદ્ધિઃ ૯.૨% (અગાઉ અંદાજિત ૮.૨%)

નેશનલ સ્ટેટિસ્ટિકલ ઓફિસ (NSO) એ ૨૮ ફેબ્રુઆરીએ આ ડેટા જાહેર કર્યો હતો. જાન્યુઆરી ૨૦૨૫માં બહાર પાડવામાં આવેલા તેના પ્રથમ અંદાજમાં, NSOએ વર્ષ ૨૦૨૪-૨૫ માટે GDP વૃદ્ધિ ૬.૪% રહેવાનો અંદાજ મૂક્યો હતો, પરંતુ હવે તેને વધારીને ૬.૫% કરવામાં આવ્યો છે.

સુરેન્દ્રનગર જિલ્લાના લીંબડી તાલુકાની ઘટના

રળોલ ગામમાં આગથી ત્રણના મોત

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સુરેન્દ્રનગર જિલ્લાના રળોલ ગામમાં મકાનમાં તેમજ કારમાં ભેદી સંજોગોમાં આગ ફાટી નીકળતા ભયનું વાતાવરણ સર્જાઈ ગયું હતું આ ભયંકર આગમાં મહિલા સહિત ત્રણના મોત નીપજયા હતા.

જાણવા મળતી માહિતી મુજબ સુરેન્દ્રનગર જિલ્લાના લીંબડી તાલુકાના રળોલ ગામમાં આજે અચાનક જ એક મકાનમાં આગ ભભૂકી હતી. તેમજ બહાર પાર્ક કરેલી કારમાં પણ આગ લાગી હતી તેથી સમગ્ર ગામમાં દોડધામ મચી ગઈ હતી.

બનાવની જાણ થતા પાણશીણા પીએસઆઈ જાડેજાની ટીમ ત્યાં દોડી ગઈ હતી ફાયરબ્રિગેડની ટીમોએ પણ આગને કાબૂ લેવા ભારે જહેમત

મકાન અને કારમાં ભભૂકેલી આગ

ઉઠાવી હતી લીંબડી ડીવાયએસપી રબારીના જણાવ્યા મુજબ આગમાં મહિલા સહિત ત્રણના મોત નીપજયા હતા જયારે એક વ્યક્તિને દાઝી જવાથી ઈજા થતા હોસ્પિટલમાં ખસેડવામાં આવી હતી.

કચ્છની મુલાકાતે પધારેલા દેશના રાષ્ટ્રપતિ દ્રૌપદી મુર્મુએ ધોરડો ખાતે સફેદ રણમાં કેમલ સફારીની સવારી કરીને સૂર્યાસ્તનો આહલાદક નજારો નિહાળ્યો હતો.

અંબાજી મંદિરથી ગબ્બર ટેકરી સુધીના વિસ્તારનું રૂા. ૧૨૦૦ કરોડના ખર્ચે ડેવલપમેન્ટ કરાશે

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મંત્રી ઋષિકેશ પટેલે જણાવ્યું છે કે, દેશના ૫૧ શક્તિપીઠના હૃદય અંબાજી યાત્રાધામના વિશ્વસ્તરીય વિકાસ માટે સરકારનો અડગ નિર્ધાર છે. આજે વિધાનસભા ગૃહમાં પ્રશ્નોત્તરી દરમિયાન ઋષિકેશ પટેલે જણાવ્યું હતું કે, અંબાજી અને આસપાસના યાત્રાધામના વિકાસ માટે અત્યારસુધીમાં બે T.P. સ્કીમ અમલી કરાઈ છે.

૫૧ શક્તિપીઠના 'હૃદય' અંબાજીના વિશ્વસ્તરિય ડેવલપમેન્ટ માટે સરકારનો અડગ નિર્ધાર છેઃ ઋષિકેશ પટેલ

અંબાજી મંદિર અને તેની આજુબાજુના વિસ્તારની આશરે ૬.૦૭ હેકટરની નગર રચના યોજના નં. ૧ (અંબાજી) વર્ષ - ૧૯૮૩ થી અમલી છે. નગર રચના યોજના નં. ૧ (અંબાજી) માં મુળખંડોની કિંમતની સામે ફાળવવામાં આવેલ અંતિમખંડોની કિંમતમાં આવતા તફાવત વળતર તરીકે આપવામાં આવ્યાં છે.

ટી.પી.-૧ ની લાગુમાં ૨.૮૭ હેકટરની નગર રચના યોજના નં. ૨ (અંબાજી) બનાવવામાં આવી અને વર્ષ - ૧૯૯૭ થી ટી.પી. સ્કીમ નં.-૨ અમલી છે.

જેમાં કુલ ૫૩ મુળખંડ તથા ૭૪ અંતિમખંડોનો સમાવેશ થાય છે.

ટી.પી. સ્કીમ - ૧ તથા ૨ ની બહાર "વિકાસ યોજના" માં આવેલ સરકારી જમીનમાં દબાણ અંગે વિગતો આપતા તેઓએ જણાવ્યું હતું કે, અંબાજી મંદિર, ગબ્બર ડુંગર મંદિર અને ૫૧ શક્તિપીઠોને જોડતા શક્તિ કોરીડોરમાં આવતી મોજે અંબાજી રે.સ.નં. ૮ પૈકી વાળી સરકારી જમીનમાં ખાનગી ઈસમો દ્વારા બિનઅધિકૃત બાંધકામો કરવામાં આવ્યા હતા.

આ જમીનમાંથી લેન્ડ રેવન્યૂ કોડ, ૧૮૭૯ની કલમ-૬૧ હેઠળ પ્રાંત અધિકારી, દાંતા ધ્વારા દબાણ દૂર કરાયા છે. આ જમીનમાં કુલ ૭૯ દબાણો (કાચા-પાક્કા) દૂર કરવામાં આવ્યા છે.

તેઓએ અંબાજી યાત્રાધામ ડેવલપમેન્ટ પ્રોજેકટ સંદર્ભે વિગતો આપતા જણાવ્યું હતું કે, અંબાજી માતા મંદિરથી ગબ્બર ટેકરી સુધીના વિસ્તારનો અંદાજીત રૂ. ૧૧૯૧ કરોડના પ્રોજેક્ટથી વિસ્તૃત વિકાસ કરવામાં આવનાર છે.

મગફળી, તલ, સોયાબીન, ચણા અને રાયડો જેવા પાકના ઉત્પાદનમાં ગુજરાત દેશમાં પ્રથમ

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રાજયના કેબિનેટ મંત્રી ઋષિકેશ પટેલે આજે વિધાનસભા ગૃહમાં રાજયપાલના ઉદબોધન પર ચર્ચાના અંતિમ દિવસે જવાબમાં કહ્યું હતું કે, સંવિધાનના શિલ્પી ડૉ. બાબાસાહેબની હયાતીમાં જ બંધારણાં છ સુધારા કરનાર કોંગ્રેસ આજે સંવિધાન બચાવવાની વાત કરે છે જે નિરર્થક છે.કોંગ્રેસ તેના શાસનના સંપૂર્ણ કાર્યકાળ દરમિયાન ૮૬ વખત સુધારા કરીને સંવિધાનનું વારંવાર અપમાન કર્યું છે.

આજે તહેવારોમાં ઉચાટનો નહીં પણ ઉજવણીનો માહોલ જોવા મળે છેઃઋષિકેશ પટેલ

વડાપ્રધાન નરેન્દ્રભાઈ મોદીના નેતૃત્વ અને ગૃહમંત્રી અમિતભાઈ શાહના માર્ગદર્શનમાં જમ્મુ-કાશમીરમાંથી ૩૭૦ ની કલમ દૂર થતા આપણું સંવિધાન અખંડ થયું છે. આજે ગુજરાતમાં યોજનાઓ આધાર સાથે લીંક થવાથી અને ડાયરેક્ટ બેનીફીટ ટ્રાન્સફરને કારણે વચેટિયા પ્રથા, દલાલી જેવા દૂષણો હવે ઈતિહાસ બન્યા છે. રાજયનો પ્રત્યેક નાગરિક સુશાસનની અનુભૂતિ કરી રહ્યો હોવાનું તેમણે કહ્યું હતુ. આજે મગફળી, તલ, સોયાબીન, ચણા અને રાયડો જેવા પાકના ઉત્પાદનમાં ગુજરાત સમગ્ર દેશમાં પ્રથમ સ્થાને છે તેમ તેમણે ઉમેર્યું હતુ.

ગુજરાત રાજયમાં કૃષિ ક્ષેત્રનું એકંદર ઘરગથ્થુ ઉત્પાદન ૨૦૨૧-૨૨ માં રૂપિયા ૧૫૬૦૦૭.૦૨ કરોડ થયેલ છે. જે મુજબ ૧૪.૫૮% ની એકંદર મૂલ્યવૃદ્ધી થઇ છે.

ગુજરાતમાં હાલમાં કુલ ખેતીલાયક વિસ્તાર ૧૦૫.૮૮ લાખ હેક્ટર અને કુલ પિયત વિસ્તાર ૭૦ લાખ હેક્ટર પહોંચ્યો, રાજયમાં કુલ પાકનું ઉત્પાદન ૫૧૯.૭૪ લાખ મેટ્રીક ટન એ પહોંચ્યું છે.

આજે કાયદા અને વ્યવસ્થાની સુદ્રઢ સ્થિતિને પરિણામે ગુજરાત ભૂખ, ભય અને ભ્રષ્ટાચાર થી મુકત તેમજ વિકાસશીલ, સલામત, સમરસ અને ગૌરવવંતુ બન્યું છે. આજે તહેવારોમાં ઉચાટનો નહિ ઉજવણીનો માહોલ જોવા મળે છે તેમ મંત્રી ઋષિકેશ પટેલે કહ્યું હતુ.

પાલડીના કુમકુમ મંદિર ખાતે પાટોત્સવ ઉજવાશે

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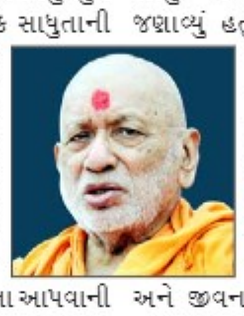
સ્વામીનારાયણ સંપ્રદાયના ક્રાંતિકારી સંત શ્રી મુકતજીવન સ્વામીબાપાએ સૌ પ્રથમ કુમકુમ મંદિરના સંસ્થાપક સાધુતાની મૂર્તિ સદ્‌ગુરુ શાસ્ત્રી શ્રી ૧ આનંદપ્રિયદાસજી સ્વામીને પ્રથમ પોતાના ત્યાગી પટ્ટશિષ્ય સંત તરીકેની દીક્ષા આપીને સંતોને દીક્ષા આપવાની પ્રણાલિકા સ્થાપક કરી તેને તા.૨ માર્ચ- ફાગણ સુદ ત્રીજના રોજ ૮૩ વર્ષ પૂર્ણ થતાં હોવાથી શ્રી સ્વામિનારાયણ મંદિર- કુમકુમ-પાલડી- ખાતે શ્રી સ્વામિનરાયણ ભગવાનને અન્નકૂટ ધરાવવામાં આવશે.



આ પ્રસંગે કુમકુમ મંદિરના સાધુ પ્રેમવત્સલદાસજીએ જણાવ્યું હતું કે, આ પ્રસંગે પાલડી કુમકુમ મંદિરનો પાટોત્સવ હોવાથી સવારે ૮-૩૦થી ૧૧-૩૦ ભગવાનનું પૂજન, અર્ચન, આરતી કરવામાં આવશે અને જીવનપ્રાણ બાપાશ્રીની વાતોની પારાયણ કરવામાં આવશે. આ કથામૃતનું પાન શ્રી પ્રેમવત્સલદાસજી સ્વામી અને શ્રી હરિકૃષ્ણસ્વરૂપદાસજી કરાવશે.

આનંદપ્રિયદાસ સ્વામીના ૮૩મા દીક્ષા દિને ભગવાનને અન્નકુટ ધરાવાશે

સિવિલ જજની પરીક્ષામાં બેસવા માટે જરૂરી

પ્રોવીઝનલ પ્રેકટીસ સર્ટિ. પુરા પાડવાના સીંગલ જજના હુકમ સામે હાઈકોર્ટનો સ્ટે

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સિવિલ જજની પરીક્ષામાં બેસવા માટે જરૂરી પ્રોવીઝનલ પ્રેક્ટીસ સર્ટિફિકેટ કેટલાક વકીલ ઉમેદવારોને પુરા પાડવા સીંગલ જજે બાર કાઉન્સીલને કરેલા આદેશ સામે ગુજરાત હાઈકોર્ટની ખંડપીઠે સ્ટે ફરમાવી દીધો છે. જસ્ટિસ એ. એસ. સુપહીયા અને જસ્ટિસ ગીતા ગોપીની ખંડપીઠે ચુકાદામાં સ્પષ્ટ કર્યું હતું કે, આ ઉમેદવારોએ જયાંથી એલએલબી કોર્સ કર્યો છે તે કોલેજોને બાર કાઉન્સીલ ઓફ ઈન્ડિયાએ માન્યતા આપી નથી અને તેથી તેમણે કરેલા એલએલબી કોર્સની કાયદેસરતા વેરીફાય કરવાની હજુ બાકી છે ત્યારે તેઓને સિવિલ જજની ભરતી પ્રક્રિયામાં ભાગ લેવાની પરવાનગી આપી શકાય નહી.

એલએલબી કોર્સની કાયદેસરતા વેરીફાય કરવાની કોઈ ભરતી પ્રક્રિયામાં ભાગ લેવાની મંજૂરી આપી શકાય નહીં

હાઈકોર્ટે વધુમાં જણાવ્યું કે, મૂળ અરજદાર ઉમેદવારોનો માન્ય અને કાયદેસર એલએલબી કોર્સ કર્યો હોવાનો આધાર હાલ અસ્થિર છે, જયાં સુધી તેને માન્ય અને કાયદેસર જાહેર કરવામાં ના આવે ત્યાં સુધી. તેઓ ગુજરાત રાજય ન્યાયિક સેવા નિયમ-૨૦૦૫ના નિયમ ૭(૨)(બી) ની આવશ્યકતા અનુસાર કાયદેસર રીતે પ્રેકટીસ માટેનો દાવો કરી શકે નહી. હાઈકોર્ટે સ્પષ્ટ કર્યું કે, કાયદાકીય નિયમની આવશ્યકતાની પવિત્રતાને એવી પ્રક્રિયા દ્વારા દૂષિત કરી શકાતી નથી કે જેને હજુ સુધી કાયદેસર જાહેર જ ના કરાઈ હોય. કાયદાકીય નિયમની જવાબદારી સંપૂર્ણપણે સંતોષાવી જોઈએ, તે ભવિષ્યમાં બનનારી ઘટના પર આધારિત નથી.

હાઈકોર્ટે મૂળ અરજદાર ઉમેદવારો, બાર કાઉન્સીલ ઓફ ગુજરાત અને સરકારપક્ષને નોટિસ જારી કરી હતી અને કેસની વધુ સુનાવણી તા. ૫ મી માર્ચે રાખી હતી. એલએલબીનો કોર્સ કરનાર કેટલાક વકીલ ઉમેદવારોને પ્રોવીઝનલ પ્રેકટીસ સર્ટિફિકેટ પૂરું પાડવા ગુજરાત બાર કાઉન્સીલને અને આ ઉમેદવારોને સિવિલ જજની ભરતી પ્રક્રિયામાં ભાગ લેવા દેવા હાઈકોર્ટને સીંગલ જજે હુકમ કર્યો હતો. જેની સામે ગુજરાત હાઈકોર્ટે તરફથી જ ખુદ ખંડપીઠ સમક્ષ લેટર્સ પેટન્ટ અપીલ દાખલ કરાઈ હતી.

સત્યાગ્રહ છાવણી રોડને પહોળો કરવા માટે હાઈકોર્ટની પરવાનગી

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શહેરના સત્યાગ્રહ છાવણીવાળા રોડને પહોળો કરવાના અ.મ્યુ.કોના પ્રોજેકટ ગુજરાત હાઈકોર્ટે એક મહત્વના આદેશ મારફતે લીલીઝંડી આપી દીધી છે. સત્યાગ્રહ છાવણીવાળો રોડ પહોળો કરવાના અમ્યુકોના પ્રોજેકટના અમલીકરણને રોકવા દાદ માંગતી સત્યાગ્રહ બંગલો છાવણી સોસાયટીના ચાર બંગલો માલિકો દ્વારા કરાયેલી અપીલ જસ્ટિસ એ.એસ. સુપહીયા અને જસ્ટિસ ગીતા ગોપીની ખંડપીઠે આકરા વલણ સાથે ફગાવી દીધી હતી. એટલું જ નહીં, અમ્યુકોના વિકાસ કાર્યમાં રોડ નાંખવાનો પ્રયાસ કરનાર અરજદારોને હાઈકોર્ટે રૂા.૨૫ હજારનો દાખલા સમાન દંડ પણ ફટકાર્યો હતો.

અરજદાર બંગલા માલિકોને ૨૫ હજારનો દંડ ફટકાર્યો

અરજદાર રહેવાસીઓએ સ્વૈચ્છાએ તેમના અતિક્રમણ દૂર કરવા માટે એક સપ્તાહનો સમય આપવા માંગણી કરી હતી. જો કે, હાઈકોર્ટે અરજદારોની આ માંગણી પણ ધરાર ફગાવી દીધી હતી અને અમદાવાદ મ્યુનિ. કોર્પોરેશનને તેની રીતે રોડ પહોળો કરવાની કામગીરી કરવાની મંજૂરી આપી હતી. હાઈકોર્ટે અરજદાર બંગલો માલિકોને અમદાવાદ મ્યુનિ. કોર્પો.ની કામગીરીમાં કોઈ અવરોધ પેદા નહીં કરવા પણ કડક તાકીદ કરી હતી.

સત્યાગ્રહ છાવણી સોસાયટીના સ્થાનિક રહીશોની આ મુદ્દા પરની અરજી સીંગલ જજે ફગાવતાં તેઓએ અપીલ કરી હતી અને એવો દાવો કર્યો હતો કે, તેઓએ અગાઉ ટીપી સ્કીમ અંતર્ગત ઔડાના સીમાંકન વખતે જમીનનો અમુક હિસ્સો જે તે વખતે આપ્યો હતો. અને તેથી હવે રોડ પહોળો કરવાના કાર્યમાં તેમના બંગલાઓને તોડવાની કે અતિક્રમણ દૂર કરવાની જરૂરિયાત રહેતી નથી. અરજદારો દ્વારા રોડ પહોળો કરવાના પ્રોજેકટના અમલીકરણને અટકાવવા દાદ માંગાઈ હતી.

પ્રધાનમંત્રી જન ઔષધી સપ્તાહ

ગાંધીનગરમાં જન ઔષધી જનચેતના પદયાત્રા

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જન ઔષધી સપ્તાહની ઉજવણી ભાગરૂપે, રેડક્રોસ સોસાયટી, ગુજરાત દ્વારા કાલે ૧ માર્ચના રોજ ગાંધીનગરમાં જન ઔષધી જન ચેતના પદયાત્રાનું આયોજન કરવામાં આવ્યું છે. આ પદયાત્રા સવારે ૯-૦૦ વાગે ભારત માતા મંદિર, સેકટર-૭ શરૂ થશે અને ઘ-૨ સર્કલ, પથિકાશ્રમ થઈને સિવિલ હોસ્પિટલ કેમ્પસ ખાતે પૂર્ણ થશે. પદયાત્રા દરમિયાન, જન ઔષધી કેન્દ્રો દ્વારા ઉપલબ્ધ દવાઓ અને સર્જીકલ આઈટમ્સ વિશે લોકોને માહિતી આપવામાં આવશે. આ પદયાત્રામાં જોડાવા માટે તમામ નાગરિકોને આમંત્રણ છે.

રેડ ક્રોસના મુખ્ય અધિકારી ડોકટર પ્રકાશ પરમારે જણાવ્યું હતું કે, પ્રધાનમંત્રી નરેન્દ્રભાઈ મોદી દ્વારા શરૂ કરવામાં આવેલી પ્રધાનમંત્રી ભારતીય જન ઔષધી પરિયોજના અંતર્ગત ૧ માર્ચથી ૭ માર્ચ દરમિયાન સમગ્ર દેશમાં જન ઔષધી સપ્તાહની ઉજવણી કરવામાં આવશે. આ યોજના હેઠળ, દેશભરમાં ૧૫,૦૦૦થી વધુ જનઔષધી કેન્દ્રો કાર્યરત છે, જે નાગરિકોને સસ્તી અને ગુણવત્તાયુકત દવાઓ અને સર્જીકલ આઈટમ્સ પૂરી પાડે છે.

મોટી દમણમાં તસ્કરો ત્રાટક્યા

દમણ, તા.૨૮

મોટી દમણના ટંડેલ પરિવારના ઘરમાં ત્રાટકેલા તસ્કરો આશરે રૂા.૧ કરોડનું સોનું અને ૮,૦૦૦ યુ.કે. પાઉન્ડની ચોરી કરી ફરાર થઈ ગયા હતા. ઈંગ્લેન્ડ રહેતો આ પરિવાર વતન મોટી દમણમાં આવ્યો હતો અને તેના ઘરે ચોરી થઈ હતી. તેમજ તેમના ઘરની સામે આવેલા એક મંદિરમાં મૂકેલી દાનપેટી તોડી રોકડ રકમની પણ ચોરી કરી હતી.

જાણવા મળતી માહિતી મુજબ, મોટી દમણના મંદિર શેરીમાં ઈશ્વરભાઈ ટંડેલનું ઘર આવેલું છે. ઘરના મોભી સહિતનો પરિવાર લંડનમાં સ્થાયી થયો છે. હાલ તેઓ ફરવા અર્થે ઈન્ડિયા આવ્યા હતા. ગઈકાલે ૨૭ ફેબ્રુઆરીના રોજ રાત્રે ૨ કલાક પછીના કોઈ સમયે અજાણ્યા તસ્કરો બંધ ઘરના મુખ્ય દરવાજાને તોડી ઘરમાં પ્રવેશી બેડરૂમમાં મૂકેલા કબાટના લોકરમાંથી અંદાજિત ૧ કરોડની આસપાસનું સોનું અને રોકડા ૮ હજાર યુ.કે. પાઉન્ડની ચોરી કરી ફરાર થઈ ગયા હતા.

તસ્કરોએ મંદિરની દાન પેટી પણ તોડી

આ બનાવની જાણ વહેલી સવારે પોલીસને થતાં પોલીસની એક ટીમ સ્થળ પર દોડી ગઈ હતી તેમજ ચોરોનું પગેરું મેળવવા વલસાડ એલ.સી.બી. ટીમ અને ડોગ-સ્કવોડની મદદ લેવામાં આવી હતી. તસ્કરોએ ઘરની બરાબર સામે આવેલા શ્રી રણછોડરાયજી મંદિરમાં પણ પ્રવેશ કરી એમાં મૂકેલી દાનપેટીને તોડી અંદરથી ૨૦ થી ૨૫ હજાર જેટલી રોકડ રકમની ચોરી કરી ફરાર થઈ ગયા હતા.

એચ.એ. કોલેજ ખાતે વિગન વિશે વકતવ્ય યોજાયું

અમદાવાદ,તા.૨૮

ગુજરાત લો સોસાયટી સંચાલિત એચ.એ. કોલેજ ઓફ કોમર્સ વિગન અવેરનેસ સંદર્ભે વકતવ્ય યોજવામાં આવ્યું હતું. આ કાર્યક્રમ ધી વર્લ્ડ વિગન વિઝન અમેરિકા સ્થિત સંસ્થા દ્વારા યોજવામાં આવ્યો હતો. અમદાવાદના જાણીતા વકતા

વિદ્યાર્થીઓને વિગન બનવાના ફાયદા અંગે જાણકારી અપાઈ

ધરતી ઠક્કર તથા વડોદરાના ડો. ખુશ્બુ શાહે વિગન બનવાના ફાયદા જણાવ્યા હતા. હાલના ફાસ્ટફુડના સમયમાં માનવ શરીરને યોગ્ય ખોરાક ના મળવાથી અનેક રોગો થાય છે. મેદસ્વીતા, બ્લડ પ્રેશર, કેન્સર તથા પૂરતો વિકાસ ન થવાના કારણ પણ આપણો ખોરાક છે.

કોલેજના પ્રિન્સીપાલ સંજય વકીલે કહ્યું હતું કે, પ્રદૂષિત વાતાવરણ તથા અશુધ્ધ આહાર રોગોનું ઘર બની શકે છે. લીલા શાકભાજી, ફળફળાદી તથા

શાકાહારી થવાથી શરીર સંતુલન રહે છે તથા તમામ પ્રકારના મિરલ્સ તથા વીટામીન મળે છે જેનાથી રોગ પ્રતિકારક શકતી વધે છે. ધી વર્લ્ડ વિગન વિઝનના હોદેદાર નિતિનભાઈ વ્યાસે કહ્યું હતું કે, અમેરીકામાં અમારી સંસ્થાએ હજારો લોકોને વિગન બનાવ્યા છે તથા વિશ્વવ્યાપી આ આંદોલનમાં સૌને જોડાવાની વિનંતી કરી હતી.

લકઝરી બસ-ટ્રકમાંથી ડિઝલ ચોરનારી ત્રિપુટી ઝડપાઈ

અમદાવાદ,તા.૨૮

ટ્રક અને લકઝરી બસની ટાંકી તોડી ડિઝલની ચોરી કરનાર ત્રિપુટીને ખોલીસે ઝડપી પાડ્યા હતા.

જાણવા મળતી માહિતી મુજબ શહેરના વટવા જીઆઈડીસી વિસ્તારમાંથી એડી. પોલીસ કમિશનર જયપાલસિંહ રાઠોડની સૂચના અને ડીસીપી રવિમોહન સૈની તેમજ એસીપી પ્રદિપસિંહ જાડેજાના માર્ગદર્શન હેઠળ પીઆઈ આર.એમ. પરમાર, અને સર્વેલન્સ સ્ટાફે ચન્દ્રકાન્ત ઉર્ફે પ્રેમ મરાઠા ભાલેરાવ (ઉ.વ.૩૦, રહે. નેશનલ પાર્ક સોસાયટી (હાટકેશ્વર) શાહિલ ચુનારા (ઉ.વ.૨૬, રહે. નારોલ તલાવડી છાપરામાં) અને જયેશ ચુનારા (ઉ.વ.૩૨, રહે. નારોલ ગામ તલાવડીના છાપરા)ને ઝડપી પાડ્યા હતા. તેમજ કાર, ૧૪૦ લીટર ડિઝલ ભરેલા ૪ પ્લાસ્ટીકના કેરબા કબજે કર્યા હતા આ ત્રિપુટી ટ્રક અને લકઝરી બસની ટાંકી તોડી ચોરી કરતા હોવાનું પોલીસ તપાસમાં ખુલ્યું હતું.

પ્રભુતામાં પગલાં પાડતાં ૧૨ મૂક-બધિર નવદંપતીઓને મુખ્યમંત્રીએ આશિર્વાદ આપ્યા

ગાંધીનગર, તા.૨૮

મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે ગાંધીનગરમાં પ્રભુતામાં પગલાં પાડતા ૧૨ મૂક-બધિર નવદંપતીઓને આશીર્વાદ આપવા ૮માં દિવ્યાંગ સમૂહ

સમર્પણ મૂક-બધિર શિશુ વિદ્યા મંદિર આયોજિત ૮મો દિવ્યાંગ સમૂહ લગ્નોત્સવ ગાંધીનગરમાં સંપન્ન

લગ્નોત્સવમાં ઉપસ્થિત રહીને દિવ્યાંગજનો પ્રત્યેની સહજ સંવેદનશીલતાના દર્શન કરાવ્યા હતા. આ દિવ્યાંગ સમૂહ લગ્નોત્સવનું આયોજન ગાંધીનગરના સરસ્વતી એજ્યુકેશન ચેરીટેબલ ટ્રસ્ટ સંચાલિત સમર્પણ મૂક-બધિર શિશુ વિદ્યામંદિર દ્વારા કરવામાં આવ્યું હતું. મુખ્યમંત્રીએ દિવ્યાંગ જનોને સહાયરૂપ થઈને તેમને સ્વમાનભેર જીવતા કરવા માટે તેમની પડખે ઉભા રહેવાની રાજય સરકારની નેમ દર્શાવી હતી.

આ સંદર્ભમાં તેમણે કહ્યું કે, સંત સૂરદાસ યોજના અન્વયે લાભ મેળવવા માટેની દિવ્યાંગ પાત્રતા ૮૦ ટકાથી ઘટાડીને ૬૦ ટકા કરવાની જાહેરાત રાજય સરકારે તાજેતરમાં જાહેર કરેલા આ વર્ષના બજેટમાં કરી છે.

આના પરિણામે વધુ ૮૫ હજાર જેટલા દિવ્યાંગ જનોને વાર્ષિક ૧૨ હજારની સહાય સંત સૂરદાસ યોજનામાં મળતી થશે.

આજીવન કેદની સજા

(છેલ્લા પાનાનું ચાલુ)

નજીક પંકજ ત્રિવેદી કારમાંથી ઉતરતા જ આરોપીઓએ તેમને પાછળથી માથાના ભાગે બેઝ બોલનું બેટ મારી તેમને મોતને ઘાટ ઉતાર્યા હતા. જેમાં પોલીસે તબક્કાવાર ચંદ્રસિંહ મનુભા જાડેજા, હિતેશસિંહ રમેશસિંહ ચુડાસમા, દક્ષેશ હસમુખભાઈ શાહ, ભૂપેન્દ્રસિંહ નારુભા જાડેજા, માનસિંહ અરજણ વાઢેર, ઘનશ્યામસિંહ પથુભા ચુડાસમા, ભરત વિજયભાઈ ભટ્ટ, ભરતસિંહ દિલુભા જાડેજા, ચંદ્રકાંત મેઘજીભાઈ ડાકી અને જશુભાઈ દીલુભા જાડેજાની ધરપકડ કરીને કોર્ટમાં ચાર્જશીટ દાખલ કર્યું હતું.

જે કેસ ચાલતા સરકારી વકીલ સુધીર બ્રહ્મભટ્ટે ૮૪ સાક્ષીઓ અને દસ્તાવેજોના આધારે કેસ પુરવાર કરીને કોર્ટને જણાવ્યું હતું કે, સ્વાધ્યાય પરિવારના પંકજ ત્રિવેદીએ નાણાંકીય હિસાબો માંગતી અરજીઓ તથા તેમના પ્રશ્નોના નિરાકરણ હેતુથી પત્રિકાઓ છપાયેલ હતી. જેથી તેમની સામે ખોટી ફરિયાદો વિવિધ જ્યુડીશીયલ મેજિસ્ટ્રેટ ફર્સ્ટ કલાસ કોર્ટોમાં દાખસ કરી હતી. જે ગુજરાત હાઈકોર્ટ રદ કરી હતી. આરોપીઓ પંકજ ત્રિવેદીના ઘરના ફોન પર તેમજ કાગળો લખીને બિભત્સ શબ્દો બોલી જાનથી મારી નાંખવાની ધમકીઓ આપતા હતા. આ પછી આરોપીઓએ ભેગા મળીને કાવત્રુ રચીને ગત તા. ૧૫મી જુન ૨૦૦૬ના રોજ એલીસબ્રીજ જીમખાના પાસે બેઝબોલ બેટ અને પાઈપોથી પંકજ ત્રિવેદી ઉપર ૨૦થી વધુ જીવલેણ ઈજાઓ પહોંચાડીને ક્રુરતા પૂર્વક મૃત્યુ નિપજાવ્યું હોવાનું પુરવાર થયું છે. આવા ગંભીર ગુનામાં સમાજમાં દાખળો બેસે તે માટે આરોપીઓને આજીવન કેદની સજા ફટકારવી જોઈએ. ત્યારબાદ કોર્ટે આરોપીઓને ગુનેગાર ઠરાવીને આજીવન કેદની સજા ફટકારી છે.

લંડનથી ટંડેલ પરિવાર પરત આવ્યો હતો : ઘરમાંથી ૧ કરોડનું સોનું અને ૮ હજાર યુ.કે. પાઉન્ડની ચોરી

મુજબ, મોટી દમણના મંદિર શેરીમાં ઈશ્વરભાઈ ટંડેલનું ઘર આવેલું છે. ઘરના મોભી સહિતનો પરિવાર લંડનમાં સ્થાયી થયો છે. હાલ તેઓ ફરવા અર્થે ઈન્ડિયા આવ્યા હતા. ગઈકાલે ૨૭ ફેબ્રુઆરીના રોજ રાત્રે ૨ કલાક પછીના કોઈ સમયે અજાણ્યા તસ્કરો બંધ ઘરના મુખ્ય દરવાજાને તોડી ઘરમાં પ્રવેશી બેડરૂમમાં મૂકેલા કબાટના લોકરમાંથી અંદાજિત ૧ કરોડની આસપાસનું સોનું અને

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નફા-સંગ્રહાખોરી બેફામ! જથ્થાબંધ-રીટેલ ભાવોનું અંતર વધ્યુ

છેલ્લા ૧૪ વર્ષના અધ્યયનનાં આધારે રિઝર્વ બેન્કનો રીપોર્ટ

નવી દિલ્હી તા.૨૮

અનાજ, શાકભાજી, કઠોળ-દાળ, સહિતની ખાદ્યચીજોની કિંમતોમાં છેલ્લા વર્ષોમાં મોટો વધારો થયો છે.

સાથોસાથ નફાખોરી પણ વધતી રહી હોય તેમ જથ્થાબંધ અને રીટેઈલ ભાવો વચ્ચેનું અંતર પણ વધ્યુ હોવાનો રિઝર્વ બેન્કનાં રિપોર્ટમાં ખુલાસો થયો છે.

રિઝર્વ બેન્ક ઓફ ઈન્ડિયાએ કૃષિ સપ્લાય શ્રૃંખલાની ગતિશીલતા આધારીત અધ્યયનનો ફેબ્રુઆરીનાં રીપોર્ટમાં ઉલ્લેખ કર્યો છે જે મુજબ ૨૦૧૧ માં મંડીનાં ઘઉંના ભાવ તથા રીટેઈલ માર્કેટમાં વેંચાતા લોટની કિંમતમાં માત્ર પાંચ રૂપિયાનું અંતર હતું તે ૨૦૨૪ માં વધીને રૂા.૨૦ નું થયુ છે.

ખેડુતો, ટ્રેડરો તથા છુટક વેપારીઓને સામેલ કરીને કરેલા અભ્યાસમાં એક તારણ નિકળ્યુ હતું કે પસંદગીની કેટલીક કૃષિ ચીજોનાં રીટેઈલ ભાવમાંથી ખેડુતોને તો માત્ર ૪૦ થી ૬૭ ટકા કિંમત જ મળે છે.સૌથી વધુ ઘઉંમાં આ હાલત છે. વચેટીયાઓની નફાખોરી રોકવા તથા ખેડુત અને ગ્રાહક બન્નેને રાહત મળે તે માટે નીતિ વિષયક કદમ અનિવાર્ય ગણાવવામાં આવ્યા છે. આ માટે બજાર સંલગ્ન માળખાને બનાવવા કોલ્ડ સ્ટોરેજ સુવિધાનું વિસ્તરણ કરવા સુચવાયુ છે.સપ્લાય ચેઈનને મજબુત કરવા પર પણ ભાર મુકયો છે જેથી અનાજ-કઠોળની કાપણી પછીનું નુકશાન અટકાવી શકાય. આ પ્રકારનાં કદમથી કિસાનો તથા ગ્રાહકો બન્નેને લાભ થઈ શકશે. કિસાનોને ઉપજના યોગ્ય ભાવ મળી શકશે. ગ્રાહકોને રાહત થશે તથા મોંઘવારી ઘટાડવામાં પણ મદદ મળશે.

અધ્યયનમાં રીટેઈલ વેપારીઓ દ્વારા એમ કહેવાયું છે કે વખતોવખત અચાનક વધતી મોંઘવારી પાછળ અનેકવિધ કારણો જવાબદાર હોય છે.

તેમાં ૮૦ ટકા સંગ્રહાખોરીનું કારણ જવાબદાર છે. હવામાન પલ્ટાને કારણે ૪૦ ટકા કિસ્સામાં ભાવ વધે છે. સોનાની કિંમતમાં વધારાનુ કારણ ૧૮ ટકા છે. વૈશ્વિક સપ્લાય ચેઈનમાં વિક્ષનને કારણે મોંઘવારીમાં વધારાનો દર ૧૭ ટકા થવા જાય છે.

પોલીસને મળી મોટી સફળતા

બસમાં રેપકાંડનો આરોપી દત્તાત્રેય આખરે ઝડપાયો

પુણે, તા.૨૮

પુણેના સ્વારગેટ બસ સ્ટેશનમાં મંગળવારે ૨૫ ફેબ્રુઆરી ૨૦૨૫ના રોજ ૨૬ વર્ષની એક યુવતી સાથે દુષ્કર્મની ઘટના સામે આવી હતી. હવે પોલીસે આ મામલે આરોપીને દબોચી લીધો છે. પોલીસે પુણે શહેરના શિરુર તહસીલથી આરોપી દત્તાત્રેય ગાડેને કસ્ટડીમાં લીધો. આરોપી પર પહેલેથી જ ચોરી, ચેન સ્નેચિંગ અને લૂંટના કેસ નોંધાયેલા છે. એક કેસમાં તેની ધરપકડ પણ થઈ ચૂકી છે અને વર્ષ ૨૦૧૯થી તે જામીન પર બહાર છે.

પોલીસે આરોપી દત્તાત્રેય ગાડેની મધરાતે અટકાયત કરી. તેને પકડવા માટે રાજ્યની અનેક જગ્યાઓ પર પોલીસફોર્સની

યુવક એક હિસ્ટ્રીશીટર છે અને આ પહેલા અનેક ચોરી તેમજ લૂંટની ઘટનાને પણ અંજામ આપી ચૂક્યો છે

તૈનાતી કરાઈ હતી. આરોપીને પકડવા માટે પોલીસની ૮ ટીમોએ સર્ચ અભિયાન ચલાવતા સ્નીફર ડોગ્સ અને ડ્રોન્સ પણ તૈનાત કર્યા હતા. અત્રે જણાવવાનું કે ૩૭ વર્ષનો આરોપી દત્તાત્રેય રામદાસ ગાડે એક હિસ્ટ્રીશીટર છે. તેના પર વર્ષ ૨૦૨૪માં પણ ચોરીનો કેસ નોંધાયો હતો જેના કારણે તેને પોલીસ સ્ટેશન બોલાવવામાં આવ્યો હતો.

આ ઘટના મંગળવારે સવારે ૫.૩૦ વાગ્યા આસપાસની છે. પુણેમાં કામ કરતી એક યુવતી પોતાના ગામ જવા માટે સ્વારગેટ બસ સ્ટેન્ડમાં ઊભી હતી.

આ બસ સ્ટેન્ડ પુણેના સૌથી વ્યસ્ત બસ સ્ટેન્ડમાંથી એક ગણાય છે. અહીંથી સમગ્ર રાજ્ય માટે બસો જાય છે. યુવતી પોતાના ગામ ફટલણ જનારી બસના સ્ટેન્ડ તરફ ઊભી હતી કે ત્યારે જ આરોપી ત્યાં આવ્યો અને તેને દીદી કહીને સંબોધન કરી પૂછ્યું કે તેને ક્યાં જવું છે. યુવતીએ જેવું જગ્યાનું નામ બતાવ્યું કે તેણે ગેરમાર્ગે દોરતા કહ્યું કે ત્યાંની બસ બીજી બાજુ ઊભી છે અને તેને બસ સ્ટેન્ડની બીજી બાજુ લઈ ગયો.

નાણાં સચિવ તુહિન કાંતા પાંડે બનશે સેબીના નવા ચીફ

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કેન્દ્ર સરકારે SEBIના નવા ચીફના નામની જાહેરાત કરી છે. હાલના નાણાં સચિવ તુહિન કાંતા પાંડેને આ જવાબદારી સોંપવામાં આવી છે. તેઓ ઓડિશા કેડરના અધિકારી છે અને મોદી ૩.૦ સરકારમાં ભારતના સૌથી વ્યસ્ત સચિવોમાંના એક છે. તેઓ હાલમાં કેન્દ્ર સરકારમાં ચાર મહત્વપૂર્ણ વિભાગો સંભાળી રહ્યા છે. તેઓ ૩ માર્ચે માધવી બુચનો કાર્યકાળ પૂરો થયા પછી SEBI ચીફની જવાબદારી સંભાળશે.

ભારતીય સિક્યોરિટીઝ અને એક્સચેન્જ બોર્ડ (SEBI) ના હાલના અધ્યક્ષ માધવી પુરી બુચનો કાર્યકાળ ૨૮ ફેબ્રુઆરી ૨૦૨૫એ પૂરો થવાનો છે. તેઓ ૨ માર્ચ ૨૦૨૨એ આ પદ પર નિમાયા હતા. તેઓ SEBIના પ્રથમ મહિલા અધ્યક્ષ બનવાનું ગૌરવ પ્રાપ્ત કરનારા મહિલા છે. તેઓ પહેલાં ૨૦૧૭ થી ૨૦૨૨ સુધી SEBIના સંપૂર્ણકાળના સભ્ય (WTM) રહ્યા હતા.માધવી પુરી બુચનો કાર્યકાળ ઘણા વિવાદોથી ભરેલો રહ્યો. તેમાં સૌથી મહત્વપૂર્ણ હતો અમેરિકન ફર્મ હિંડનબર્ગની રિપોર્ટ, જેણે અદાણી ગ્રુપના વિદેશી રોકાણ અને SEBIની તપાસની પદ્ધતિ પર સવાલ ઉઠાવ્યા હતા.

સવા સાત કરોડ પી.એફ. ધારકોને રાહત

પ્રોવિડન્ટ ફંડ વ્યાજદર ૮.૨૫% જ રહેશેઃ નિર્ણય

નવી દિલ્હીઃ દેશના કરોડો પ્રોવિડન્ટ ફંડ ધારકો માટે મોટી રાહતના સમાચાર છે. તેઓને પ્રોવિડન્ટ ફંડ પર ૨૦૨૪/૨૫ના વર્ષ માટે ૮.૨૫ટકનો વ્યાજદર યથાવત રખાયો છે. ગત વર્ષે વ્યાજદરમાં ૧૦ બેઝીક પોઈન્ટનો વધારો થયો હતો અને ૮.૧૫માંથી ૮.૨૫ટક નિશ્ચિત કરાયો જે યથાવત રખાયો છે.

વ્યાજદર નકકી કરવા પી.એફ. ટ્રસ્ટીબોર્ડની બેઠક આજે દિલ્હીમાં મળી હતી જેમાં આ નિર્ણય લેવાયો હતો. હવે તેના પર નાણા મંત્રાલય મંજુરીની મહોર મારશે પછી જે તે પી.એફ. ધારકોના ખાતાઓ તેમની બેલેન્સના આધારે વ્યાજ ગણતરી કરીને તે એપ્રિલ કે મે માસના અંત સુધીમાં જમા કરી દેવાશે. લગભગ સવા સાત કરોડ પીએફ ધારકોને તેનાથી ફાયદો થશે. છેલ્લે ૨૦૧૮/૧૯ માં પીએફ પર ૮.૬૫ટક વ્યાજ અપાતુ હતુ પણ તે ઘટતુ ગયુ છે. રિઝર્વ બેન્ક ઓફ ઈન્ડીયાએ વ્યાજદરમાં ઘટાડો કર્યો તે પછી પીએફમાં પણ વ્યાજદર ઘટશે તેવો અંદાજમાં પણ આ વર્ષ માટે તે યથાવત રાખવા નિર્ણય લેવાયો છે.

પૌત્રએ દાદા-દાદી સહિત પરિવારના ૩ સભ્યોની કરી ઘાતકી હત્યા કરી

ગોરખપુર, તા.૨૮

ગોરખપુરના ઝાંગહાના મોતીરામ અડ્ડામાં શુક્રવારે સવારે એક ભયાનક ઘટના સામે આવી છે, જેણે આખા ગામને હચમચાવી નાખ્યું. માનસિક રીતે બીમાર રામદયાલ મૌર્યએ તેના જ પરિવારના ત્રણ વડીલો, દાદા કુબેર મૌર્ય, પરદાદા સાધુ મૌર્ય અને દાદી દ્રૌપદી પર પાવડા વડે હુમલો કરીને તેમની હત્યા કરી હતી, પોલીસે આરોપીની ધરપકડ કરી છે.

સવારે લગભગ સાત વાગ્યે કોઈરાન ટોલામાં રામદયાલે પહેલા ઘરના દરવાજા પર પાવડો માર્યો, જ્યારે દાદા કુબેરે તેને રોક્યો ત્યારે તેણે દાદાને પાવડા વડે માથા પર મારીને તેમની હત્યા કરી નાખી. દાદા કુબેર લોહીથી લથબથ થઈને જમીન પર પડી ગયા.

રામદયાલના દાદા કુબેરની ચીસો સાંભળીને પરદાદા સાધુ તેને બચાવવા આવ્યા, પરંતુ રામદયાલનું ભયાનક રૂપ જોઈને તે પોતે જ તેનો શિકાર બની ગયો. જ્યારે દાદી દ્રૌપદીએ તેના પૌત્રને રોકવાનો પ્રયાસ કર્યો ત્યારે તેણે તેના પર પણ પાવડાથી હુમલો કર્યો. હત્યા બાદ રામદયાલ મૃતદેહને ખેંચીને એક જગ્યાએ બેસી ગયો. ગ્રામજનોએ હિંમત બતાવીને તેને પકડી લીધો અને પોલીસને જાણ કરી. પોલીસે ઘટનાસ્થળે પહોંચીને આરોપીની ધરપકડ કરી હતી અને હત્યામાં વપરાયેલ પાવડો પણ કબજે કર્યો. ઘટનાની માહિતી મળતાં, એસપી અને સીઓએ ઘટના સ્થળનું નિરીક્ષણ કર્યું અને સંબંધીઓ અને ગામના લોકો પાસેથી મામલાની માહિતી લીધી હતી.

સોનામાં ઘટાડાની હેટ્રીક : સતત ત્રીજા દિવસે ભાવ રૂા. ૫૫૦ ઘટયા

રાજકોટ, તા. ૨૮

ભારત અને ચીનની સોનાની ફીઝીકલ ડિમાન્ડ સતત ઘટી રહી છે. આથી સોનાના તેજીના કારણે નબળા પડયા છે. જેની અસર માર્કેટ પર દેખાઈ રહી છે. આજે ફરી સોનામાં રૂા. ૫૫૦ અને ચાંદીમાં રૂા. ૧૨૦૦નું ગાબડુ પડયું છે. વર્લ્ડ માર્કેટમાં સોનુ ઘટીને ૨૮૭૫ ડોલરે પહોંચ્યુ છે. સોનુ ઓલટાઈમ હાઈ બાદ સતત ત્રીજા દિવસે ઘટાડો નોંધાયો છે.

ડોનાલ્ડ ટ્રમ્પે રશિયા-યુક્રેન યુદ્ધને સમાપ્ત કરવા સાથે કેટલાક મેટલ અને ટ્રેડ અર્થના ટ્રેડ એગ્રીમેન્ટ કર્યા હતા. રવિ સાથે પણ અગાઉ ટ્રમ્પે કુડ તેલની નિકાસ પર પ્રતિબંધ ન મુકવાની શરતે યુદ્ધ સમાપનની સમજુતી કરી છે.

એમેઝોનને ૩૪૦ કરોડ રૂપિયા દંડ ચૂકવવા દિલ્હી હાઈકોર્ટનો આદેશ

નવી દિલ્હી, તા.૨૮

દિલ્હી હાઈકોર્ટે બેવર્લી હિલ્સ પોલો ક્લબ ટ્રેડમાર્ક ઉલ્લંઘન કેસમાં એમેઝોન કંપનીને ૩.૯ કરોડ (લગભગ ૩૪૦ કરોડ રૂપિયા)નું નુકસાન ચૂકવવાનો આદેશ આપ્યો છે.એમેઝોને આ ક્રમ લાઈફસ્ટાઈલ ઈક્વિટીઝને ચૂકવવાની છે, જેણે તેની સામે કેસ દાખલ કર્યો હતો. જસ્ટિસ પ્રતિભા એમ સિંહની અદાલતે જણાવ્યું હતું કે એમેઝોને જાણીજોઈને અટવા ફેલાવવાની વ્યૂહરચના અપનાવી. અત્રે ઉલ્લેખનીય છે કે બેવર્લી હિલ્સ પોલો ક્લબ ટ્રેડમાર્કની માલિકીની કંપની લાઈફસ્ટાઈલ ઈક્વિટીઝે ૨૦૨૦ માં એમેઝોન ટેક્નોલોજીસ અને અન્યો સામે ટ્રેડમાર્ક ઉલ્લંઘનનો દાવો શરૂ કર્યો.

જાહેર નોટીસ

આથી લાગતાં વળગતાં તથા જાહેર જનતાને જાણ કરવામાં આવે છે બંગલા નં. ૧૧ સાયન કો.ઓપ.હાઉસિંગ સોસાયટી ભાકુઆતનગર પાસે, ધોડાસર, અમદાવાદ-૩૮૦૦૫૦ વાળી મીલકત અમારા અસીલશ્રી મખીજા દિલજીતસિંઘ જયસિંઘ અને મખીજા ઇકબાલસિંઘ જયસિંઘ બન્ને રહે: ૧૧, સપન સોસાયટી, ભાકુઆતનગર પાસે, ધોડાસર અમદાવાદ ૩૮૦૦૫૦ નાઓની સંયુક્ત માલીકીની આવેલ છે અને સદર સોસાયટીના શેર સર્ટીફીકેટ નં. ૨૪ તેઓના સંયુક્ત નામે છે. પરંતુ સદર શેર સર્ટીફીકેટ નં. ૨૪ અસલ અમારા અસીલોથી ખોવાઈ ગયેલ હોઈ તેઓએ સોસાયટીમાંથી ડુપ્લીકેટ શેર સર્ટીફીકેટ મેળવવા માટે અરજી કરેલ છે. જેથી જો કોઈને સદર મીલકતના સદર અસલ શેર સર્ટીફીકેટ નં. ૨૪ મળેલ હોય તો તેની લાગતાં વળગતાંને જાણ કરવી અને તેનું કોઈએ દુરઉપયોગ કરવો નહીં. જો કોઈને આ સંબંધમાં કોઈ કાનુની સમસ્યાઓ હોય તો કુપા કરીને આ જાહેર નોટીસના પ્રકાશનની તારીખથી ૧૫ દિવસની અંદર અમોને જાણ કરશો. તેની જાહેર જનતાએ નોંધ લેવી.

અમદાવાદ
તા. ૨૭/૦૨/૨૦૨૫

હેમેન્દ્રસિંઘ એસ.ઠાકુર (એડવોકેટ)
સદનમુંઃ ૧, રક્ષીલ પાર્ક સોસાયટી, આનંદવાડી, બસ સ્ટેન્ડ પાસે, ઈસનપુર, અમદાવાદ-૩૮૦૦૫૦ મો- ૬૮૨૪૦ ૩૩૪૫

જાહેર નોટીસ

આથી જાહેર જનતા ને જણાવવાનું કે ઉપર ના ફોટા વાળી નામે
પ્રતિકભાઇ બીપીનકુમાર શાહ
મારી પુત્ર છે જે મારા કહ્યામાં નથી અને મારી સાથે રહેતો નથી.

તે અલગ અલગ ઇન્સ્યોરન્સ કંપનીમાં એજન્ટ તરીકે કામ કરે છે અને ગ્રાહકોના તેમજ સગાવ્હાલા સંબંધી, પરિચિતોના પૈસા ગેરવહીવટ કરી રહેવ છે અને આ બધુ કામકામ તે મારા નામે એટલે બીપીનકુમાર શાહના નામે વેવડ-હેવડ કરે છે. જેના માટે હું જવાબદાર નથી કે ભવિષ્યમાં જવાબદારી વહશ નહીં. ભૂતકાળમાં કરેલા વ્યહારો માટે પણ હું જવાબદાર રહીશ નહીં અને મારી મિલકત માથી પણ બેદખલ કરે છે.
અમારા અસીલ બીપીનકુમાર શાહની સુચના થી

યોગિની એ ગાંધાત્રા. એડવોકેટ (BA, LLB)
ઓફિસ : L-1, શ્રીજી એનકલેવ, SBI સામે, આનંદનગર ચાર રસ્તા, સેટેલાઈટ, અમદાવાદ-380015.

ટોરેન્ટ પાવર લિમિટેડ નોટીસ

torrent POWER

ગ્રાહકોને વૃણવતાભર્યો અને વિશ્વસનીય વીજપુરવઠો સતત અને સુનિશ્ચિતપણે મળતો રહે તે માટે નેટવર્ક મેઈનટેનન્સનું આયોજન કરેલ છે. નીચે દર્શાવેલ સબસ્ટેશનો/પોલ માઉન્ટેડ ટ્રાન્સફોર્મરમાંથી વીજપુરવઠો મેળવતા ગ્રાહકોનો સવારના ૧૦:૦૦ થી સાંજના ૫:૦૦ કલાક દરમ્યાન વીજપુરવઠો બંધ થવાની શક્યતા છે. આપની પ્રવૃત્તિઓનું આયોજન તે મુજબ કરવા વિનંતી.

તા.૦૩/૦૩/૨૦૨૫, સોમવાર (૧) જીઆઈડીસી વટવા ફેઝ-૩: મેસ્કોટ ફાર્મા-SS, રામ વિજય રોલીંગ-SS, (૨) જીઆઈડીસી વટવા ફેઝ-૧: એસપીએમ (SPM)-PMT, હુડ તિવેટીયા-SS, (૩) ઓઢવ નિકોલ રોડ: EWS ક્વાર્ટર્સ (એઆઈએ-AIA), (૪) નરોડા: પ્રકાશ ટેક્ષ-HT, (૫) ડ્રાઈવ-ઈન-રોડ: કેરોસ (KAIROS)-SS, (૬) ગુરુકુલ: સત્ય હેબિટેટ એડીશનલ પ્લીનથ-SS, સત્ય હેબિટેટ-SS, (૭) ગાંધીનગર: સેક્ટર-૧૯-SS, (૮) કી-કેબીન: સામર્થ રેસીડેન્સી-TR, (૯) સીટીએમ: રેવાભાઈ એસ્ટેટ નં.૨-SS-TR-૧. તા.૦૪/૦૩/૨૦૨૫, મંગળવાર (૧) જીઆઈડીસી વટવા ફેઝ-૪: કડિયા એન્જિનીયર્સ-SS, સહજાનંદ આઈસ-SS, દેવ એસ્ટેટ-PMT, મીઠાવાલા-PMT, (૨) સીટીએમ: GHB અમરાઈવાડી-SS, (૩) નવા નરોડા: યોગલ કુંજ-TR, (૪) નરોડા ગામ: કર્ણાવતી એનેક્ષ-SS, (૫) હેબતપુર રોડ થલતેજ: માધવ ફાર્મ-CSS, (૬) સોલા થલતેજ ૧૦૦ ફુટ રોડ: પ્રેસીડેન્ટ પાર્ક-SS, (૭) થલતેજ આંબલી રોડ: ક્લે વોલ્સ (CLAY WALLS)-CSS, (૮) ગાંધીનગર: એવરેસ્ટ ઈન્સ્ટુમેન્ટ-SS, (૯) રાજીપ: સાંતમ બંગલો-TR.

અસુવિધા બદલ દિલગીર છીએ

વીજ કનેકશનની જાણકારી, ઓનલાઈન બિલ ચૂકવણી અને અન્ય સુવિધાઓ

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આધાર હાઉસિંગ ફાઇનાન્સ લિમિટેડ

Aadhar Housing Finance Ltd

કોર્પોરેટ ઓફિસઃ ૮૦૨, નટરાજ બાય રૂસ્તમજી, વેસ્ટર્ન એક્સપ્રેસ હાઈવે, સર એમ. વી. રોડ, અંધેરી (ઈ) મુંબઈ-૪૦૦૦૬૯,.
હિંમતનગર શાખાઃ ઓફિસ નં.૨૧૩-એ,૨જે માળે, સમ કોમ્પ્લેક્સ ૨, મોતીપુરા, પી.ઓ. હિંમતનગર, જિ. સાબરકાંઠા-૩૮૩૦૦૧ (ગુજરાત).
અધિકૃત અધિકારીઃ ઈસ્લાહુદ્દીન મો. ૯૦૦૧૨૯૨૨૦૯

સરફૈસી કાયદો, ૨૦૦૨ની જોગવાઈઓ હેઠળ ખાનગી ટ્રિટી દ્વારા મિલકતનું વેચાણ

આધાર હાઉસિંગ ફાઇનાન્સ લિ.(એએચએફએલ)ના અધિકૃત અધિકારી તરીકે ધી સિક્યોરિટાઇઝેશન એન્ડ રિકન્સ્ટ્રક્શન ઓફ ફાયનાન્શિયલ એસેટ્સ એન્ડ એન્ફોર્સમેન્ટ ઓફ સિક્યોરિટી ઇન્ટરેસ્ટ એક્ટ ૨૦૦૨ (સરફૈસી કાયદો, ૨૦૦૨)ના સેક્શન ૧૩(૪) હેઠળ નીચે જણાવેલ મિલકત(ઓ સિક્યોર્ડ એસેટ) કબજે લીધેલ.અધિકૃત અધિકારીને કેટલીક રસ ધરાવતી પાર્ટી તરફથી સિક્યોર્ડ દેવાની વસૂલાત માટે સરફૈસી કાયદા હેઠળ ઉપર જણાવેલ સિક્યોર્ડ અસ્કયામત સામે વેચાણની ઓફર મળેલ છે. હવે, અધિકૃત અધિકારી અહીં ઉપર કહેલ મિલકત માટે ખાનગી ટ્રિટી હેઠળ સિક્યોરિટી ઇન્ટરેસ્ટ (એન્ફોર્સમેન્ટ) નિયમો, ૨૦૦૨ના નિયમ ૮ અને ૯ની શરતો મુજબ વેચાણ માટે નોટિસ આપે છે. ખાતાની વિગત નીચે મુજબ છે:

ક્રમ નં.	વિશાલ અરજી નં.	દેવાદાર(રો)/સહ-દેવાદારોનું નામ(મો)	ડિમાન્ડ નોટિસની તારીખ અને રકમ	રિઝર્વ કિંમત (આરપી)	કુલ બાકી વિગત ૨૪ ૦૯-૦૨-૨૦૨૫ મુજબ	સ્થાવર મિલકતની વિગતો
૧	(લોન હોમ નં. ૦૩૬૧૦૦૦૦૨૦/ હિંમતનગર શાખા)	મુરેન્દ્ર અગ્રવાલ (દેવાદાર) મુક્તાબેન મુરેન્દ્રકુમાર અગ્રવાલ (સહ-દેવાદાર)	૨૪-૦૮-૨૦૨૨ અને રૂ.૧૩,૧૯,૭૩૫/-	રૂા. ૭,૫૦,૦૦૦/-	રૂા. ૨૧,૧૫,૭૪૫/-	બિનખેતી કુઠાન નં. ૦૦૬, મ્યુ.નં. ૬૮૫ ઓમ હોમ્પ્લેક્સ, આ ચામાવીરનગર, પૂર્વિયા ડેરી પાસે, હિંમતનગર, સાબરકાંઠા, ગુજરાત-૩૮૩૦૦૧-ના તમામ હકકિસ્સા સીમાઓ: પૂર્વે: કુઠાન નં.૫, પશ્ચિમે: ૧.૮૬ મી. પહોળો પેસેજ પછી ૭.૦૬ મી. રોડ, ઉત્તરે: ૨.૦૬મી. પહોળો પેસેજ પછી ૧૨.૧૯મી. રોડ, દક્ષિણે: કુઠાન નં.૭.

અધિકૃત અધિકારી સિક્યોર્ડ અસ્કયામતના 'જ્યાં છે, જેમ છે, જે છે તે છે અને જે કાંઈ છે તે છે'ના આધારે વેચાણ માટે હરાજી રાખશે. એએચએફએલ સહર મિલકત પર બાકી કોઈ જવાબદારીઓ માટે જવાબદાર નથી. અધિકૃત અધિકારીને કોઈ કારણ આપ્યા વિના ઓફર સ્વીકારવાનો કે નકારવાનો અબાધિત અધિકાર છે અને વેચાણ સિક્યોર્ડ લેણદારની મંજૂરીને આધીન રહેશે. પ્રસ્તાવિત ખરીદકારની ઓફરનો સ્વીકાર થયેથી સ્વીકાર થયેલ કિંમતના અર્નેસ્ટ મની બેલેન્સના એડજસ્ટમેન્ટ સહિત ૨૫% રકમ તરત ભરવાની રહેશે અને બાકીની રકમ ખરીદકારે સિક્યોર્ડ લેણદારે ઓફર સ્વીકાર્યાથી તારીખથી દિન ૧૫(પંદર)માં ભરવાની રહેશે.પ્રસ્તાવિત ખરીદકારે નોંધ કરવી કે બાકીની રકમ આપેલ સમયમાં ભરવામાં નિષ્ફળ જશે, તો જમા કરાવેલ રકમ જમ થઈ જશે અને મિલકત ફરીથી વેચાણ માટે મૂકાશે.

સરફૈસી કાયદો, ૨૦૦૨ હેઠળ આ ૧૫ દિવસની વેચાણ નોટિસ છે જે જાહેર જનતાને સામાન્ય રીતે અને દેવાદાર(રો), સહદેવાદાર(રો) અને જામીનદાર(રો)ને વિશેષ રૂપે નોટિસ આપવામાં આવે છે કે ઉપર વર્ણવેલ સ્થાવર મિલકત સિક્યોર્ડ લેણદાર પાસે ગિરવે રાખેલ/ ચાર્જ કરેલ છે અને આધાર હાઉસિંગ ફાઇનાન્સ લિ.(એએચએફએલ), સિક્યોર્ડ લેણદારના અધિકૃત અધિકારીએ એનો કિબ્જો કબજો લીધો છે. જે 'જ્યાં છે, જેમ છે, જે છે તે છે અને જે કાંઈ છે' તે આધારે વેચાણ થશે અને જો વેચાણની તારીખ અગાઉ આધાર હાઉસિંગ ફાઇનાન્સ લિ.ની લેણી રકમ પૂરેપૂરી ચૂકવાઈ જશે તો હરાજી બંધ રહેશે.

જો દેવાદાર(રો), સહદેવાદાર(રો) પાસે કોઈ ખરીદકાર હોય જે ગિરવે મિલકત સિક્યોર્ડ અસ્કયામત ઉપરની રિઝર્વ કિંમત કરતાં વધુ કિંમતે ખરીદવા તૈયાર હોય તો દેવાદાર(રો), સહદેવાદાર(રો)એ એએચએફએલને ૧૭-૦૩-૨૦૨૫ કે તે અગાઉ જાણ કરવાની રહેશે, એએચએફએલ એને પ્રથમ પસંદગી આપશે. જો દેવાદાર(રો), સહદેવાદાર(રો) ૧૭-૦૩-૨૦૨૫ કે તે અગાઉ જાણ કરવામાં નિષ્ફળ જશે તો એએચએફએલ ઉપર આપેલ રિઝર્વ કિંમતે મિલકતનું વેચાણ કરવાની કાર્યવાહી આગળ ધપાવશે.

હરાજી માટે તારીખ ૧૭-૦૩-૨૦૨૫ નક્કી થયેલ છે.

સ્થળઃ ગુજરાત
તા. ૦૧-૦૩-૨૦૨૫

(અધિકૃત અધિકારી)
વતી, આધાર હાઉસિંગ ફાઇનાન્સ લિમિટેડ

ઈન્ડિયાબુલ્સ એસેટ રિકન્સ્ટ્રક્શન કંપની લિમિટેડ

Indiabulls ASSET RECONSTRUCTION

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કોર્પોરેટ ઓફિસ: વન ઈન્ટરનેશનલ સેન્ટર, ટાવર ૧, ૪થે માળે, સેનાપતિ બાપટ માર્ગ, એલ્ફિન્સ્ટન રોડ, મુંબઈ-૪૦૦૦૧૩
ઈમેઈલ: Deepak.dawari.com ટેલિ. (૦૧૨૪)(૫૦૮૧૨૧૨) અધિકૃત અધિકારી મો.નં. +૯૧ ૯૩૧૯૩૩૦૧૫

(એપેન્ડિક્સ-IV -A) (જુઓ નિયમ ૮ (૬) ની જોગવાઈ ૯ (૧) સાથેવંચાણે લેતા)

સ્થાવર મિલકતના ઈ-હરાજીથી વેચાણની જાહેર નોટિસ

ધી સિક્યોરિટાઇઝેશન એન્ડ રિકન્સ્ટ્રક્શન ઓફ ફાયનાન્શિયલ એસેટ્સ એન્ડ એન્ફોર્સમેન્ટ ઓફ સિક્યોરિટી ઇન્ટરેસ્ટ એક્ટ ૨૦૦૨ (સરફૈસીકાયદો) ને ધી સિક્યોરિટીઇન્ટરેસ્ટ (એન્ફોર્સમેન્ટ) નિયમો,૨૦૦૨ના નિયમ ૮(૬)-ની જોગવાઈ નિયમ ૯ (૧) સાથે વંચાણે લેતા હેઠળ સ્થાવર અસ્કયામતોના ઈ-હરાજીથી વેચાણની નોટિસ

આથી અત્રે જાહેર જનતાને સામાન્ય રીતે અને દેવાદાર(રો) અને જામીનદાર(રો)ને વિશેષ રીતે નોટિસ આપવામાં આવે છે કે નીચે વર્ણવેલ સ્થાવર મિલકત સિક્યોર્ડ લેણદાર પાસે ગિરવે/ચાર્જમાં મૂકેલ છે, જેનો કબજો ઈન્ડિયાબુલ્સ એસેટ રિકન્સ્ટ્રક્શન કંપની લિમિટેડ(ઈન્ડિયાબુલ્સ એઆરસી)ના અધિકૃત અધિકારીએ લીધો છે. વધુમાં ધી ઈન્ડિયાબુલ્સ એસેટ રિકન્સ્ટ્રક્શન કંપની લિમિટેડ(ઈન્ડિયાબુલ્સ એઆરસી) (પોતાની ક્ષમતામાં ઈન્ડિયાબુલ્સ એઆરસી-૬ ટ્રસ્ટના ટ્રસ્ટી તરીકે કાર્યરત)એ નીચેના ખાતાઓના તમામ બાકી દેણા ઈન્ડસઈન્ડ બેંક લિમિટેડ (એસાઈનર બેંક) પાસેથી તા.૩૦.૦૯.૨૦૧૬ના એસાઈનમેન્ટ એગ્રીમેન્ટથી અનરલાઈંગ સિક્યોરિટીઝસહિત સંપાદિત કરી લીધા છે. તે રીતે ઈન્ડિયાબુલ્સ એઆરસીએ એસાઈનર બેંકના પૈગંડામાં પગ મૂક્યો છે અને લેણા વસૂલ કરવા માટે અને સિક્યોરિટી જામ કરવા સત્તા મેળવી લીધેલ છે. ઈન્ડિયાબુલ્સ એઆરસીના અધિકૃત અધિકારી નીચે જણાવેલ સિક્યોર્ડ મિલકત લેણી રકમ વસૂલ કરવા માટે વેચવા ઈચ્છે છે અને આથી સિક્યોર્ડ દેવાની વસૂલાત માટે બંધ કવરમાં ટેન્ડર/બીડ્સ મંગાવે છે. મિલકતનું વેચાણ સરફૈસી કાયદાના સેક્શન ૧૩(૨) અને (૪)નીજોગવાઈઓ હેઠળ મળેલા અધિકારો અને સત્તાની રૂએ સિક્યોર્ડ લેણદાર તરીકે ઈન્ડિયાબુલ્સ એઆરસીને નીચે દર્શાવેલ સંબંધિત દેવાદાર અને સહ-દેવાદારો પાસેથી લેવાની થતી નીચે જે તે કોલમમાં દર્શાવેલ રકમની વસૂલાત માટે 'જેમ છે જ્યાં છે', 'જે છે તે છે', 'જે કાંઈ ત્યાં છે' અને 'કોઈના આશ્રય વિના'ના આધારે થશે.દેવાદાર(રો)/જામીનદારો/ગિરવેદારો, સિક્યોરિટીઝ, માલિક, બાકી લેણા, સેકશન ૧૩(૨) હેઠળ મોકલેલ ડિમાન્ડ નોટિસની તારીખ, કબજા તારીખ, રિઝર્વ કિંમત, બીડમાં વધારાની રકમ, અર્નેસ્ટ મનીડિપોઝીટ(ઈએમડી), નિરીક્ષણની તારીખ અને સમય વગેરે નીચે મુજબ છે:

દેવાદાર(રો)/જામીનદારો/ ગિરવેદારોનાં નામ/લોન નંબર	સિક્યોર્ડ અસ્કયામતોનું વર્ણન	મિલકતના માલિક	૧૧-૧૦-૨૦૨૪ મુજબ બાકી નીકળતી રકમ (આ.રૂ.માં)	ડિમાન્ડ નોટિસની તારીખ	કબજા તારીખ	રિઝર્વ કિંમત (આ.રૂ.માં)	બીડમાં વૃદ્ધિની રકમ (આ.રૂ.માં)	બોયદી (આ.રૂ.માં)	નિરીક્ષણની સમય અને તારીખ
પે.સાકાભાઈ દસકુખભાઈ નાયક (દેવાદાર) શ્રી. સાકાભાઈ દસકુખભાઈ નાયક (જામી-દાર) શ્રીમતી કમુબેન એસ. નાયક (જામી-દાર) શ્રી. ચેતન એસ નાયક (જામી-દાર) શ્રી વિપુલ એસ નાયક (જામી-દાર) (વિશ્વાસ ખાતા નંબર: ૧૫૦૦૧૪૭૦૧૨૯૮)	લોટ નં. ૧: રજિસ્ટ્રેશન જિલ્લો પેટા જિલ્લો વડોદરા, ગુજરાત રાજ્યમાં ગામ વડોદરા કસબા સિમમાં રેવન્યુ સર્વે નં. ૪૫૩/૩ પારક પૈકી અને સિટી સર્વે નં.૬૦, ૧૦૧ થી ૧૦૫ અને ૪૦ જે વિભાગ-સીમાં આવેલ ટિકટા નં. ૮/૩ પર બંધાયેલ પાયલ કો-ઓપરેટિવ હાઉસિંગ સોસાયટી લિ., સયાજીગંજ, વડોદરા (પાયલ કોમ્પ્લેક્સ તરીકે જાણીતું)મા

PRABHA ENERGY LIMITED

(Formerly known as Prabha Energy Private Limited)

CIN: U40102GJ2009PLC057716
Regd. Office: 12A, Abhishree Corporate Park, Opp Swagat BRTS Bus Stop Ambli-Bopal Road, Ambli, Ahmedabad, Gujarat-380058. Ph: 02717-298510 E-mail: cs@prabhaenergy.com Web: www.prabhaenergy.com

PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF PRABHA ENERGY LIMITED ("COMPANY")

STATUTORY ADVERTISEMENT IN COMPLIANCE WITH PARA 5 OF SECTION B OF PART – II OF SEBI MASTER CIRCULAR NO. SEBI/HO/CFD/POD-2/P/CIR/2023/93 DATED JUNE 20, 2023, AS AMENDED ("SEBI MASTER CIRCULAR") READ WITH RULE 19(7) OF THE SECURITIES CONTRACTS (REGULATION) RULES, 1957 ("SCRR") PURSUANT TO GRANT OF RELAXATION BY SEBI FROM THE APPLICABILITY OF RULE 19(2)(B) OF THE SCRR.

A. ABOUT THE SCHEME OF ARRANGEMENT (the "Scheme")

Hon'ble NCLT has, vide an order dated August 30, 2024, read with corrigendum order dated September 11, 2024, approved the Scheme of Arrangement between Deep Energy Resources Limited ("DERL") and Savla Oil and Gas Private Limited ("SOGPL") and Prabha Energy Private Limited ("PEPL") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and other applicable laws. The Scheme provides for merger of Transferor Company 1 and Transferor Company 2 with and into the Transferee Company on a going concern basis and issue of Equity Shares of the Transferee Company to the shareholders of Transferor Company 1 and Transferor Company 2 in consideration thereof in accordance with the provisions of Section 2(1B) of the IT Act and Section 230 to 232 of the Companies Act, 2013. The Effective Date of the Scheme is September 22, 2024, with the Appointed Date of April 1, 2022. Accordingly, in accordance with the Scheme, our Company has allotted 13,69,05,531 Equity Shares of ₹ 1 each to the shareholders of DERL and SOGPL as on the Record Date in terms of the Scheme.

B. DETAILS OF CHANGE OF NAME AND\OR OBJECT CLAUSE

Our Company was incorporated as "Prabha Energy Private Limited" on August 05, 2009, under the Companies Act, 1956, in the state of Gujarat vide Certificate of Incorporation issued by the Assistant Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). Subsequently, our Company was converted into a public limited company pursuant to a special resolution passed by our Shareholders at an Extra-ordinary General Meeting held on May 23, 2024, and the name of our Company was changed to "Prabha Energy Limited". A fresh certificate of incorporation consequent upon conversion from a Private Limited Company to Public Limited Company dated July 23, 2024, was issued by the Registrar of Companies, Central Processing Centre.

The sub-clause (2) of the Object Clause is changed as under; 2.To carry on the business of conventional and unconventional oil and/or gas and/or CBM and/or shale and/or hydrocarbons comprising of any or all of exploration, production, development, marketing, transportation, operations, trading in Natural Gas and Crude Oil and to carry on business of providing and operating ships, vessels, rigs, structures, machineries, equipments and personnel required for on shore and offshore drilling, oil/gas/CBM/shale/hydrocarbons field services such as mud engineering, mud logging, cementing, hydrofracturing, work-over, testing, wire line logging inspection, repairs and reconditioning of tubular, oil/gas exploration, production, development, transportation, storing and handling of oil for oil and natural gas industry in India or in any part of the World individually or as joint venture with Indian or International collaboration both technical and financial.

C. CAPITAL STRUCTURE OF THE COMPANY

The capital structure of our Company as on the date of Information Memorandum is set forth below:

(₹ In Lakhs except per share data)

	Particulars	Aggregate value at Nominal Value
A	**Pre-Scheme**	
I	**Authorised Share Capital**	
	17,80,610 Equity Shares of ₹ 10 each	178.06
	37,60,060 Preference Shares of ₹ 10 each	376.01
	Total	**554.07**
II	**Issued, Subscribed and Paid-up Share Capital**	
	17,80,609 Equity Shares of ₹ 10 each	178.06
	15,93,000 Preference Shares of ₹ 10 each	159.30
	Total	**337.36**
III	**Securities Premium**	**4,127.55**
B	**Post-Scheme**	
I	**Authorised Share Capital**	
	58,81,48,100 Equity Shares of ₹ 1 each	5,881.48
	52,60,060 Preference Shares of ₹ 10 each	526.01
	Total	**6,407.49**
II	**Issued, Subscribed and Paid-up Share Capital**	
	13,69,05,531 Equity Shares of ₹ 1 each	1369.06
III	**Securities Premium**	**20,183.84**

D. SHAREHOLDING PATTERN OF THE COMPANY

1. PRE-SCHEME SHAREHOLDING PATTERN OF OUR COMPANY

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerialised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	7*	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609
(B)	Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	7	17,80,609	-	-	17,80,609	100.00	17,80,609	-	17,80,609	100.00		100.00	-	-	-	17,80,609

*Includes 5 nominee holding 1 equity shares each on behalf of Deep Energy Resources Limited

2. POST-SCHEME SHAREHOLDING PATTERN OF THE COMPANY

The Post Scheme shareholding pattern of our Company as on the date of Information Memorandum is set forth below:

Cat-egory	Category of shareholder	Number of share holders	No. of fully paid up equity shares held	No. of Partly paid-up equity shares held	No. of shares under lying Depository Receipts	Total nos. shares held	Share holding as a % of total no. of shares (calculated as per SCRR, 1957)	Number of Voting Rights held in each class of securities				No. of Shares Underlying Outstanding convertible securities (including Warrant)	Shareholding, as a % assuming full conversion of convertible securities (as a percentage of diluted sharecapital)	Number of Locked in shares	Number of Shares pledged or otherwise encumbered		Number of equity shares held in dematerialised form
								No of Voting Rights							No. (a)	As a % of total Shares held (b)	
								Class eg: Equity Shares	Class eg: Others	Total	Total as a % of (A+B+C)						
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII) = (IV)+ (V)+(VI)	(VIII) As a % of (A+B+C2)	(IX)				(X)	(XI)=(VII)+ (X) As a % of (A+B+C2)	(XII)	(XIII)		(XIV)
(A)	Promoter & Promoter Group	13	10,98,37,209	-	-	10,98,37,209	80.23	10,98,37,209	-	10,98,37,209	80.23	0	80. 23	-	-	-	10,98,37,209
(B)	Public	13,293	2,70,68,322	-	-	2,70,68,322	19.77	2,70,68,322	-	2,70,68,322	19.77	0	19.77	-	-	-	2,70,68,322
(C)	Non Promoter - Non Public	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C1)	Shares Underlying DRs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(C2)	Shares Held by Employee Trust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	13,306	13,69,05,531	-	-	13,69,05,531	100.00	13,69,05,531	-	13,69,05,531	100.00	0	100.00	-	-	-	13,69,05,531

E. PRE AND POST-SCHEME SHAREHOLDING OF THE PROMOTERS AND PROMOTER GROUP

1. Pre-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla*	1	0.00
2.	Paras Shantilal Savla*	1	0.00
3.	Deep Energy Resources Limited	946558	53.16
4.	Savla Oil and Gas Private Limited	834046	46.84
5.	Priti Paras Savla*	1	0.00
6.	Sheetal Rupesh Savla*	1	0.00
7.	Manoj Shantilal Savla*	1	0.00
	Sub-Total (A)	**1780609**	**100.00**
B	**Promoter Group**		
	Total (A+B)	**1780609**	**100.00**

* Registered owners and Deep Energy Resources Limited is the beneficial owner

2. Post-Scheme Shareholding

Sr. No.	Name of the Shareholder	No. of Equity Shares	% of total paid up equity share capital
A	**Promoters**		
1.	Rupesh Kantilal Savla	3,59,41,432	26.25
2.	Paras Shantilal Savla	4,03,581	0.29
	Sub-Total (A)	**3,63,45,013**	**26.55**
B	**Promoter Group**		
3.	Shantilal Savla Family Trust	4,09,58,024	29.92
4.	Rupesh Savla Family Trust	2,35,99,803	17.24
5.	Priti Paras Savla	33,30,323	2.43
6.	Mita Manoj Savla	18,30,167	1.34
7.	Shail Manoj Savla	15,00,155	1.10
8	Horn Ok Financial Services Pvt Ltd	13,80,849	1.01
9.	Sheetal Rupesh Savla	5,00,278	0.37
10.	Manoj Shantilal Savla	3,90,785	0.29
11.	Shanil Paras Savla	963	0.00
12.	Aarav Rupesh Savla	845	0.00
13.	Vidhi Shail Savla	14	0.00
	Sub-Total (B)	**7,34,92,196**	**53.68**
	Total (A+B)	**10,98,37,209**	**80.23**

F. DETAILS OF THE TEN LARGEST SHAREHOLDERS OF THE COMPANY AS ON DATE:

Sr. No.	Name of the Shareholder	Interest	No. of Shares held	% of total equity share capital
1.	Shantilal Savla Family Trust	Promoter Group	4,09,58,024	29.92
2.	Rupesh Kantilal Savla	Promoter	3,59,41,432	26.25
3.	Rupesh Savla Family Trust	Promoter Group	2,35,99,803	17.24
4.	Priti Paras Savla	Promoter Group	33,30,323	2.43
5.	Mita Manoj Savla	Promoter Group	18,30,167	1.34
6.	Shail Manoj Savla	Promoter Group	15,00,155	1.10
7.	Horn Ok Financial Services Private Limited	Promoter Group	13,80,849	1.01
8.	Sheetal Rupesh Savla	Promoter Group	5,00,278	0.37
9.	Paras Shantilal Savla	Promoter	4,03,581	0.29
10.	Manoj Shantilal Savla	Promoter Group	3,90,785	0.29

G. DETAILS OF PROMOTER OF THE COMPANY:

The Promoter of our Company are Paras Shantilal Savla and Rupesh Kantilal Savla. A brief detail of the Promoter is set forth below:

Name and Address of Promoter	Educational Qualification & Experiences
Paras Shantilal Savla Add.: B-No. 37, Basant Bahar -1, Bopal, Ahmedabad-380058, Gujarat.	Paras Shantilal Savla, aged 53, is one of our Promoters. With over three decades of expertise, he graduated in Commerce from Gujarat University. Under his leadership, the organization has experienced exponential growth. Guided by his vision, the company has evolved from a mere transportation service entity to a comprehensive provider of energy infrastructure equipment solutions. He is also a Chairman & Managing Director of Deep Industries Limited.
Rupesh Kantilal Savla 13, Krishna society, near law garden, ellisbridge, Ahmedabad - 380006, Gujarat.	Rupesh Kantilal Savla, aged 52, Possessing over 28 years of experience in the energy sector, he has steered the organization towards extensive operational expansion. He completed his Masters in Business Administration from Bentley College, USA, and holds a degree in Commerce from Gujarat University. His responsibilities include supervising the coordination and implementation of various projects. He is also a Managing Director of Deep Industries Limited.

H. DETAILS OF BOARD OF DIRECTORS OF THE COMPANY

Sr. No.	Name, Designation, Address, Date of Birth, DIN, Occupation, Current Term, Period of Directorship and Nationality	Other Directorships
1.	**Shail Manoj Savla** **Designation:** Managing Director **Address:** 35, Basant Bahar, Nr. Basant Bahar Gymkhana, Bopal - 380058, Daskroi, Ahmedabad. **Date of Birth:** May 14, 1993 **DIN:** 08763064. **Occupation:** Business **Current Term:** For a period of five years, with effect from November 9, 2023, liable to retire by rotation **Period of Directorship:** Since August 13, 2022 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. MPD Warehousing Private Limited (Formerly known as Syahee Pigments Private Limited)* *Foreign Companies: Nil*
2.	**Premsingh Mangatsingh Sawhney** **Designation:** Chairman & Executive Director **Address:** 48, Applewoods Villas, Nr. Surbhit Vatika, Village Sanathal, Taluka-Sanand, District Ahmedabad-380058. **Date of Birth:** August 30, 1959 **DIN:** 03231054. **Occupation:** Business **Current Term:** For a period of three years, with effect from February 20, 2024 Liable to retire by rotation **Period of Directorship:** Since March 4, 2016 **Nationality:** Indian **Age:** 65 Years	*Indian Companies: Nil* *Foreign Companies: Nil*
3.	**Vishal Gautambhai Palkhiwala** **Designation:** Executive Director and CFO **Address:** B – 307, Parshwa Tower, Nr. Jivraj Bridge, Nr. Shyamal Cross Road, 132 Feet Ring Road, Satellite - 380015, Ahmedabad. **Date of Birth:** July 17, 1974 **DIN:** 09695011. **Occupation:** Service **Current Term:** For a period of three years, with effect from September 30, 2022 Liable to retire by rotation **Period of Directorship:** Since August 5, 2022. **Nationality:** Indian. **Age:** 50 Years	*Indian Companies: Nil* *Foreign Companies: Nil*
4.	**Shaily Jatin Dedhia** **Designation:** Independent Director **Address:** 12, Mahavir Bhavan, Vallabh Baug Lane, Damji Shamji Shah Chowk, Ghatkopar (East) – 400 077, Mumbai, Maharashtra. **Date of Birth:** December 12, 1983 **DIN:** 08853685. **Occupation:** Service **Current Term:** For a period of five years with effect from September 30, 2022 not liable to retire by rotation **Period of Directorship:** Since June 27, 2022. **Nationality:** Indian, **Age:** 40 Years	*Indian Companies:* *1. Dolphin Offshore Enterprises (India) Limited* *2. Deep Industries Limited* *3. Contech International Limited* *4. Vadilal Industries Limited* *5. Vadilal Chemicals Limited* *6. Deep Natural Resources Limited* *Foreign Companies: Nil*
5.	**Priyanka Kishorbhai Gola** **Designation:** Independent Director **Address:** 92-H, Popatpara, Street No.-14, Popatpara Main Road, Rajkot-360001, Gujarat **Date of Birth:** July 10, 1993 **DIN:** 09384530. **Occupation:** Business **Current Term:** For a period of five years with effect from November 9, 2023 not liable to retire by rotation **Period of Directorship:** Since November 9, 2023 **Nationality:** Indian. **Age:** 31 Years	*Indian Companies:* *1. Jyoti Resins and Adhesives Limited* *2. Mercury Trade Links Limited* *3. Falcon Technoprojects India Limited* *4. City Crops Agro Limited* *5. Chartered Logistics Limited* *6. Advance Multitech Limited* *7. Nisarg Engineering Limited* *Foreign Companies: Nil*
6.	**Navin Chandra Pandey** **Designation:** Independent Director **Address:** 202, West Wind Premises, B.J. Road, Band Stand, Near Band Stand, Bandra Mumbai-400050, Maharashtra, India. **Date of Birth:** March 23, 1960 **DIN:** 08252350. **Occupation:** Service Current Term: For a period of five years with effect from November 9, 2023 not liable to retire by rotation Period of Directorship: Since November 9, 2023. **Nationality:** Indian, **Age:** 64 Years	*Indian Companies:* *1. Bhavnagar Port Infrastructure Private Limited* *Foreign Companies:* *1. Foresight Global PTE Limited*

I. BUSINESS OVERVIEW AND STRATEGY:

We are an Oil and Gas company with business interests in both conventional and unconventional Oil and Gas exploration, production and trading. We have a portfolio of onshore exploration and production assets in both conventional and unconventional hydrocarbon category. We are currently holding a large acreage of onshore exploration and production assets in both conventional and unconventional category. As on December 31, 2024, out of 11, 4 assets are in development phase, 4 assets are in exploration phase and 3 have been relinquished. PEL had also ventured into the exploration and production (E&P) business of oil, gas, coal bed methane (CBM), and marginal oil fields (E & P business).

We have around 5396.55 sq km of area available with the company for carrying out its exploration & production operations with approximately over 460 MMBOE of in place prognostic hydrocarbon resource. We have total three service contracts for onshore marginal fields which were awarded by Oil and Natural Gas Corporation of Limited ("ONGC") in Jaisalmer, Rajasthan spread over an area of 100sq km containing 1.42 billion Cubic Meter (BCM) of gas reserves. Company has carried out well intervention jobs in the fields and also constructed Gas collecting station at Bankia with facility for separation, purification, and compression of natural gas. Purification and drying unit installed at the Gas Collecting Station is first of its kind for removing impurities. We have eight diversified Oil and Gas blocks including two coal bed methane (CBM). Company operates Oil and Gas blocks in Chhattisgarh, Gujarat and Madhya Pradesh over an area of 789 sq km, 534 sq km, and 3776 sq km respectively. Further, company have joint operatorship of North Karanpura coalbed methane (CBM) Block in Hazaribagh, Jharkhand with ONGC & Indian Oil Corporation Limited (IOCL) for development operations. Company has been awarded 25% Participating Interest in North Karanpura CBM Block focusing on Coalbed Methane E&P business spread over 271 sq km. As an operator of the block, company started development drilling at the block in June 2018, and 62 wells have been drilled by March 2022. Massive HF jobs have been carried out to maximise gas production.

Using the knowledge and understanding of CBM exploration among the team, better than expected coal seam thickness of approx 65m was established as against ~ 37m compared to earlier FDP, resulting in approximately doubling of the reserves. High to very high CBM gas potential has been observed during production testing of southern part wells.

Now the field is ready to evacuate the gas for fulfilling gas sales contracts of 60,000 SCMD volume signed as on December 31 2024.

We also have one Revenue Sharing Contract (RSC) for exploration, development & production of CBM in Jharia CBM Block I (26.55 Sq km) awarded by BCCL through competitive bidding process. It is a 100 percent Participating Interest (PI) of Prabha Energy Limited with 10% revenue sharing with BCCL. Exploration activities have been started in the block. For evacuation of gas from Jharia CBM block I, PNGRB has authorized Prabha Energy Limited to lay pipeline for connecting block with Urja Ganga pipeline passing just 8 kms away from the Jharia block area. This pipeline would be constructed by Prabha Energy Limited to connect Jharia Block with Urja Ganga Pipeline providing easy access to the countrywide market through National gas Grid. The Company will setup Infield pipelines for inter-connecting the wells along with Gas Gathering Stations (GGS) and gas Processing Facilities in FY2025-26.

Certain key operational and financial metrics on consolidation basis for the period ended Fiscal 2024, Fiscal 2023 and Fiscal 2022 is set forth below: (₹ in lakhs, except %)

Particulars	Nine months ended December 31, 2024	% of total revenue from operations	Fiscal 2024	% of total revenue from operations	Fiscal 2023	% of total revenue from operations	Fiscal 2022	% of total revenue from operations
Sale of Goods	**117.26**	**40.05%**	**47.83**	**17.17%**	**3093.39**	**92.48%**	-	-
Sale of Service	**175.54**	**59.95%**	**224.87**	**80.74%**	**251.98**	**7.52%**	**265.47**	**100.00%**
Other Operating Income	-	-	**5.81**	**2.09%**	-	-	-	-
Total Revenue from Operations	**292.80**	**100.00%**	**278.51**	**100.00%**	**3345.37**	**100.00%**	**265.47**	**100.00%**
EBITDA	**(19.91)**	**(6.80%)**	**(98.02)**	**(35.19%)**	**164.06**	**4.90'%**	**50.22**	**18.92%**
PAT	**(45.93)**	**(15.69%)**	**(94.65)**	**(33.98%)**	**376.45**	**11.25%**	**186.62**	**70.30%**

**EBITDA(%) is EBITDA expressed as percentage of Revenue from operations and PAT(%) is PAT expressed as percentage of total income.*
Note: EBITDA has been calculated as a sum of profit before tax, finance costs, depreciation and amortization excluding other income.

Our Strategies

a) **Leveraging Technical Capabilities to Grab Opportunities**

We can take competitive advantage of new opportunities using technical capability of experienced senior management and adeptness of new technology and techniques. We have robust partnerships with Public Sector Undertakings (PSUs) to strengthen our position in the energy sector. These collaborations leverage the strengths of both entities, combining Company's technical expertise and innovation with the resources and infrastructure of PSUs. We are efficiently managing contracts of three onshore marginal fields since 2007 awarded from Oil and Natural Gas Corporation Limited & operating coalbed Methane jointly with Oil and Natural Gas Corporation Limited & Indian Oil Corporation Limited since 2016.

Our top management have a wealth of experience and expertise in technical fields related to energy exploration and production. With visionary leadership has guided us towards embracing technologies and innovative approaches to optimize operations and enhance efficiency. We remain steadfast in our pursuit of excellence, poised to lead the way in technological advancement and value creation within the energy industry.

b) **Performance and Progress of the CBM Gas Assets.**

India, having the fifth largest proven coal reserves in the world, presents a significant opportunity for considering CBM as an alternative source for augmenting India's energy resource, in line with the vision of reducing hydrocarbon import and moving towards gas-based economy. Coalbed Methane (CBM), an unconventional source of natural gas is now considered as an alternative source for augmenting India's energy resource.

Our company has participating interest in 2 CBM blocks located in prolific Damodar Valley basin. Company has already conducted E&P activities at its existing CBM blocks. These fields are also being connected to national pipeline grid in a short span. Thus the company is well poised to monetize these assets shortly. Company has in-depth CBM exploration and production expertise, to exploit the potential of these CBM blocks, as well as any other CBM blocks on offer in future.

c) **Capitalizing on Technology & Innovation**

In recent years, there have been significant advancements domestically and internationally in technology and innovation related to oil and natural gas exploration and production. These technological advancements and embracing innovation help us to position ourselves for long-term success in the dynamic and competitive oil and gas industry. By combining our technical expertise and innovative technologies developed by reputable organisations, this collaboration creates fertile ground for the exchange of knowledge, best practices, and cutting-edge technologies.

J. REASON FOR THE SCHEME OF ARRANGEMENT

(i) The amalgamation of the Transferor Company 1 and the Transferor Company 2 with and into the Transferee Company would simplify the group structure and further results in business and operational synergies in following way:

a. Creating enhanced value for the shareholders through potential unlocking of value through listing of businesses of all the parties.
b. Efficiency in management, control and running of businesses of the companies concerned and create a financially strong amalgamated company.
c. Pooling of financial and other resources of both the companies for optimum utilization of resources in the businesses and increased bargaining power.
d. Rationalisation, standardization and simplification of business processes and systems.
e. Minimisation of compliances, compliance cost and elimination of duplication and rationalization of administrative cost of legal entities.
f. Provide opportunity to the public shareholders of the Transferor Company 1 to directly participate in the business of the Transferee Company, increase long term value of all the stakeholders, by creating a standalone listed entity.
g. Ability to pursue inorganic growth with consolidated financials and better operational control.

(ii) The rationale for reclassification of Promoters Seeking Reclassification from 'Promoter and Promoter Group' category to 'Public' category in the Transferor Company 1 and upon this Scheme coming into effect, in the Transferee Company is that the Promoters Seeking Reclassification:

a. are not engaged in the business, management, control or day-to-day affairs of the Transferor Companies and the Transferee Company;
b. do not have any right either to appoint any Director of the Transferor Companies and the Transferee Company; and
c. does not have an ability to control the management or policy decisions of the Transferor Companies and the Transferee Company in any manner whatsoever including by virtue of their shareholding and none of their act would influence the decisions taken by the Transferor Companies and the Transferee Company.

K. RESTATED AUDITED FINANCIALS FOR THE PREVIOUS THREE FINANCIAL YEARSPRIOR TO THE DATE OF LISTING ALONG WITH FOR THE NINE MONTHS PERIOD ENDED DECEMBER 31, 2024.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Prabha Energy Limited

Report on the Restated Audited Consolidated Financial Statement

Opinion

We have audited restated consolidated financial statements of M/s Prabha Energy Limited (the 'Holding Company') and it's subsidiaries (hereinafter referred to as "the Group") which comprise restated Balance Sheet as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, restated Statement of Profit and Loss (including other comprehensive income), the restated Statement of Changes in Equity, restated Cash Flow Statements for the nine months ended December 31, 2024, and for the years ended March 31, 2024, March 31, 2023, and March 31, 2022 and notes to the restated consolidated financial statements including a summary of accounting policies and other explanatory information.

In our opinion and to the best of our Information and according to the explanations given to us, the aforesaid Profit & Loss statements give the Information required by the Companies Act, 2013 ("the Act") In the manner so required and 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 December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022 and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

These Restated audited Consolidated Financial Statements:

a. Include the annual financial statement of:
• Deep Natural Resources Limited
• Deep Energy LLC, USA

Basis for Opinion

We conducted our audit 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 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 together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter - Basis of Accounting

This audit report has been issued in respect of special purpose financial statements(Herewith referred as restated financial statement) of the company for the nine months ended December 31, 2024, and for the financial years ended March 31, 2024, March 31, 2023, and March 31, 2022 prepared by the management after giving effect to the scheme of Arrangement under section 230 to 232 of Companies Act, 2013 between the company and Deep Energy Resource Limited ("Transferor Company 1") as well as Savla Oil And Gas Private Limited ("Transferor Company 2"). The appointed date of the scheme of Arrangement is 1st April, 2022.We draw attention to the Note No. 42 in the Notes to the restated audited consolidated financial statements regarding this Scheme of Arrangement.

For the purpose of Audit of restated consolidated financial statements, we have relied on:

a) The auditors' reports issued by Keyur Bavishi & Co. for Savla Oil and Gas Private Ltd. for the financial years 2023-24, 2022-23, and 2021-22 dated August 27, 2023, and August 22, 2022 respectively. The Company's management has converted the financial statements of this company from accounting principles generally accepted in India (Accounting Standards) to Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended,("Ind AS")

b) The auditors' report issued by Dhirubhai and Shah & Co. for Deep Energy Resources Limited for the financial year 2021-22 dated May 30, 2022.

Our Opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matter described below to be the key audit matter to be communicated in our report.

KEY AUDIT MATTER	Our audit procedures amongst others included the following:
Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited (as described in Note 42). On September 11, 2024 the Company's Management completed the Merger of Deep Energy Resources Limited as well as Savla Oil and Gas Private Limited and its merger into Prabha Energy Limited. As disclosed in Note 42 of the restated consolidated financial statements, the merger is accounted for as a business combination under common control. The merger has a significant impact on the consolidated Ind AS financial statements of the Company including revenue, profit, tax, reserves and comparative numbers. We focused on this area considering that this was a significant event during the year.	• Evaluated the design and tested the operating effectiveness of the controls over the accounting for business combination. • Traced the previous years restated financial information of the Company to the carve out audited financial information of Prabha Energy Limited. • Read the approval obtained from National Company Law Tribunal (NCLT). • Tested supporting workings and evidence relating to the accounting as per the terms of the scheme of arrangement. • Evaluated the disclosures in the consolidated Ind AS financial statements. • Evaluated Ind AS Transition of financial Statements for Savla oil and Gas Private Limited. • Verified and tested the re-grouping of ledgers of Group Companies to align their ledgers with that of Prabha Energy Limited. This process ensures consistency and accuracy in our financial reporting moving forward.

Responsibilities of the Management and Those Charged with Governance for restated consolidated Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these restated consolidated financial statements for the purpose of inclusion in the Information Memorandum to be filed with Securities and Exchange Board of India that give a true and fair view of the financial performance and financial position of the Company in accordance with the accounting principles generally accepted in India. 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 restated consolidated financial statements that give a true end fair view and are free from material misstatement, whether due to fraud or error.

In preparing restated consolidated financial statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

a) **Auditor's Responsibilities for the audit of restated Consolidated Financial Statement**

Our objectives are to obtain reasonable assurance about whether the restated consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these restated consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the restated consolidated 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.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the restated consolidated 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.

v. Evaluate the overall presentation, structure and content of the restated consolidated financial statements, including the disclosures, and whether the restated consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the restated consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the restated consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the restated consolidated financial statements.

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 restated consolidated financial statements of the current period and are therefore the key audit matters. 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.

Our work was performed solely to assist in meeting Board's responsibilities in relation to compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the Information memorandum.

Other Matter

We did not audit financial statement of 1 foreign subsidiary i.e., Deep Energy LLC, USA included in the consolidated financial statements, whose financial statements reflects total assets of Nil as at December 31, 2024, March 31, 2024, March 31, 2023, and March 31, 2022, total revenue of Nil, total net loss of Nil, are considered in the consolidated financial statements. These financial statements have been reviewed by management. Our opinion on the consolidated financial statements is not modified in respect of above matter.

b) Restated Financial Information as per Audited Financial Statements. These Restated Financial Information have been compiled by the management from:

a) The Restated Consolidated Interim Financial Statements as at and for nine months period ended December 31, 2024 prepared by the company in accordance with the Indian Accounting Standards (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India, which have been approved by the Board of Directors at their meeting held on February 14, 2025.

b) The Restated Consolidated Financial Statements as at December 31, 2024, March 31, 2024, March 31, 2023, and opening as on 01st April, 2022, prepared by the company in accordance with the Indian Accounting Standards as prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India to the extent applicable and other relevant provisions of the Act, which have been approved by the Board of Directors at their meetings held on February 14, 2025.

Restriction on Distribution or Use

This report is prepared for the purpose of submission of information memorandum ("IM") to stock exchanges intended solely for the information of the Company's board of directors for their internal use and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company's board of directors, for our audit work, for this report, or for the opinions we have formed.

For, Mahendra N. Shah & Co. Chartered Accountants - FRN: 105775W CA. Chirag M. Shah - Partner - M. No: 045705. - UDIN : 25045705BMJACS5084 Place: Ahmedabad, Date: 25th February 2025

Prabha Energy Limited (Previously known as Prabha Energy Private Limited)
CIN :U40102GJ2009PLC057716
Restated Audited Consolidated Balance Sheet as at 31st December,2024, 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
I. Assets					
(1) Non Current Assets					
(a) Property, Plant & Equipment	4	530.69	408.05	342.37	373.77
(b) Capital work-in-progress	4(d)	24,263.02	21,025.35	18,649.54	16,875.43
(c) Intangible Assets	4	31,874.98	31,862.70	31,852.56	31,852.56
(d) Financial Assets					
(i) Investments	5	-	52.85	37.52	760.43
(ii) Loan	6	-	-	0.10	0.10
(iii) Others	7	-	-	-	455.13
(e) Deferred Tax Assets (Net)	22	42.35	-	-	-
(e) Other Non Current Assets	8	165.59	270.69	151.96	140.39
Total Non Current Assets		**56,876.63**	**53,619.64**	**51,034.05**	**50,457.81**
(2) Current Assets					
(a) Inventories	9	3,505.11	2,118.00	585.51	640.35
(b) Financial Assets					
(i) Trade receivables	10	66.07	30.24	54.53	83.58
(ii) Cash and Cash Equivalents	11	184.76	13.18	93.77	18.85
(iii) Bank Balances other than (ii) above	12	634.50	523.00	482.81	20.48
(iv) Loans	13	0.10	0.10	-	-
(v) Others	14	2,302.69	3,632.47	6,261.57	6,802.82
(c) Current Tax Assets (net)	15	3.42	18.05	-	4.57
(d) Other Current Assets	16	166.13	281.48	710.49	169.40
Total Current Assets		**6,862.78**	**6,616.52**	**8,188.68**	**7,740.05**
Total Assets		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
II. Equity and Liabilities					
Equity					
(a) Share Capital	17	1,369.06	1,369.06	1,369.06	129.96
(b) Other Equity	18	42,528.69	43,056.53	43,151.18	42,916.28
Equity attributables to owners of the Company		**43,897.75**	**44,425.59**	**44,520.24**	**43,046.24**
(c) Non Controlling Interest		**67.21**			
Total Equity		**43,964.96**	**44,425.59**	**44,520.24**	**43,046.24**
Liabilities					
(1) Non Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	19	11,275.75	7,527.60	1,081.64	1,135.25
(b) Other Non current Liabilities	20	134.54	124.34	296.52	207.10
(c) Provision	21	231.74	231.74	231.74	231.74
(d) Deferred Tax Liabilities (Net)	22	45.40	36.28	72.08	85.19
Total Non Current Liabilities		**11,687.43**	**7,919.96**	**1,681.98**	**1,659.28**
(2) Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	23	753.57	388.77	-	898.72
(ii) Trade Payables	24				
(a) Total outstanding due of Micro and Small Enterprises		17.69	33.54	32.50	40.11
(b) Total outstanding dues of creditors other than Micro and Small Enterprises		6,360.74	6,852.87	12,565.88	11,068.81
(iii) Others	25	892.65	426.67	323.34	1,435.62
(b) Other Current Liabilities	26	50.68	188.76	53.00	49.08
(c) Current Tax Liabilities (Net)	27	11.69	-	45.79	-
Total Current Liabilities		**8,087.02**	**7,890.61**	**13,020.51**	**13,492.34**
Total Liabilities		**19,774.45**	**15,810.57**	**14,702.49**	**15,151.62**
Total Equity and Liabilities		**63,739.41**	**60,236.16**	**59,222.73**	**58,197.86**
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Restated Audited Consolidated Statement of Profit and Loss for the Nine Months ended 31st December, 2024 and for the year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particulars	Notes	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
I. Revenue from Operations	28	292.80	278.51	3,345.37	265.47
II. Other Income	29	4.39	45.51	357.20	236.75
III. Total Income (I + II)		**297.19**	**324.02**	**3,702.57**	**502.22**
IV. Expenses					
(a) Cost of Materials Consumed	30	160.91	123.40	2,760.91	57.69
(b) Employee Benefits Expenses	31	104.51	177.87	141.60	89.89
(c) Finance Cost	32	13.84	34.30	33.36	61.56
(d) Depreciation & Amortization Expenses	4	34.64	38.50	31.40	31.04
(e) Other Expenses	33	47.29	75.26	278.80	67.67
Total Expenses		**361.19**	**449.33**	**3,246.07**	**307.85**
V. Profit / (Loss) Before Tax (III-IV)		**(64.00)**	**(125.31)**	**456.50**	**194.37**
VI. Tax Expenses:					
(a) Current Tax		11.69	1.34	93.16	0.52
(b) Tax relating to Earlier Years		3.48	3.80	-	-
(c) Deferred Tax Expense / (Income)	22	(33.24)	(35.80)	(13.11)	7.23
Net Tax Expenses		**(18.07)**	**(30.66)**	**80.05**	**7.75**
VII. Profit / (Loss) for The Year / Period (V-VI)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Profit / (Loss) for The Year / Period attributable to:					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		**9.49**			
VIII. Other Comprehensive Income / (Expenses) (OCI)					
(a) Items that will not be reclassified to profit or loss					
(i) Remeasurement of defined benefit obligations		-	-	-	-
(ii) Income Tax relating to above		-	-	-	-
(b) Items that will be reclassified to profit or loss		-	-	-	-
Other Comprehensive Income / (Expenses) for the Year / Period		-	-	-	-
IX. Total Comprehensive Income / (Expenses) for The Year/ Period (VII+VIII)		**(45.93)**	**(94.65)**	**376.45**	**186.62**
Total Comprehensive Income / (Expenses) for The Year/ Period attributable to					
a. Owner's of the Company		**(55.42)**			
b. Non-Controlling Interest		9.49			
X. Earnings Per Equity Share					
(1) Basic (Rs.)	34	(0.04)	(0.07)	0.27	1.55
(2) Diluted (Rs.)		(0.04)	(0.07)	0.27	1.55
Nominal Value per Share (Rs.)		1.00	1.00	1.00	1.00
Material Accounting Policies and Notes to Consolidated Financial Statements	1-50				

Restated Audited Consolidated Statement of Cash Flows for the Nine Months ended 31st December, 2024 and Year ended31st March,2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES				
Profit/ (Loss) Before Tax	(64.00)	(125.31)	456.50	194.37
Adjustments for:				
Depreciation and amortization	34.64	38.50	31.40	31.04
Interest and finance charges	13.84	34.30	33.36	61.56
Interest Income	(4.32)	(28.35)	(23.17)	(11.56)
Miscellaneous amount written back	-	10.80	-	-
Interest on Refund received from Income Tax	-	(2.12)	(0.13)	-
Dividend Income	-	-	-	(4.06)
Loss/(gain) on Sales of Property, Plant and Equipment	-	-	-	(10.28)
(Gain)/Loss on investments sold/ discarded (net)	-	(2.74)	(324.48)	(184.49)
Unrealised (Gain)/Loss on investments (net)	-	-	1.52	162.16
Operating Profit before Working Capital Changes	**(19.84)**	**(74.92)**	**175.00**	**238.74**
Adjustments for changes in working capital :				
(Increase)/decrease in trade receivables, Loans & Advances and Other Assets	1,528.18	2,930.91	499.08	(4,750.25)
(Increase)/decrease in inventories	(1,387.11)	(1,532.49)	54.84	644.46
Increase/(decrease) in Trade Payables, Other Liabilities & Provisions	(723.01)	(5,655.10)	472.63	7,648.91
Cash Generated from / (used in) Operations	**(601.78)**	**(4,331.60)**	**1,201.55**	**3,781.86**
Income Tax Paid (Net Refund)	3.40	41.46	54.24	6.83
Net Cashflow from / (used in) Operating Activities	**(605.18)**	**(4,373.06)**	**1,147.31**	**3,775.03**
(B) CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES				
Purchase/ Disposal of fixed assets & CWIP	(3,407.23)	(2,490.13)	(1,774.11)	(4,146.81)
Earmarked deposits / balances with bank (Placed) / Realized	(111.50)	(40.19)	(462.33)	(459.92)
Interest Received	5.17	35.71	8.43	11.28
(Purchase)/ Sale of Investment	52.85	(12.59)	1,045.87	(111.40)
Dividend Received	-	-	-	4.06
Net Cashflow from / (used in) Investing Activities	**(3,460.71)**	**(2,507.20)**	**(1,182.14)**	**(4,702.79)**
(C) CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES				
Proceeds/(Repayment) from Borrowings	4,666.13	6,834.72	(915.84)	685.42
Net Increase/(Decrease) in Working Capital Borrowings	(0.00)	0.01	(36.49)	35.75
Finance Cost	(13.84)	(35.06)	(35.47)	(61.54)
Issued/(Repayment) Share Capital	-	-	-	275.55
Redeem Equity/Preference Share	-	-	1,097.55	-
Share Issue Expense	(15.71)			-
Dividend on Equity Shares paid	(399.10)	-	-	-
Net Cashflow from / (used in) Financing Activities	**4,237.48**	**6,799.67**	**109.75**	**935.18**
Net Increase/(Decrease) in Cash and Cash Equivalents (a+b+c)	171.58	(80.59)	74.92	7.42
Cash and bank balances at the beginning of the year / period	13.18	93.77	18.85	11.43
Cash and bank balances at the end of the year / period	**184.76**	**13.18**	**93.77**	**18.85**

(₹ in Lakhs)

Particular	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
A) Components of Cash & Cash Equivalents :				
Cash on hand	**1.01**	**0.46**	**0.76**	**0.59**
Balances with Banks		-		
In Current Accounts/Cash Credit Accounts	**183.75**	**12.72**	**93.01**	**18.26**
Cash & Cash Equivalents	**184.76**	**13.18**	**93.77**	**18.85**

The above cash flow statement has been prepared as per the " Indirect method" set out in the Indian Accounting Standard (Ind AS)-7 Statement of Cash flow.
The previous year's figures have been regrouped wherever necessary.

Restated Audited Consolidated Statement of Changes in Equity for the Nine Months ended 31st December 2024 and Year ended 31st March 2024, 31st March 2023 and 31st March 2022

(A) Equity Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	**120.66**
Changes during the year	-
Balance as at 31st March 2022	**120.66**
Issued new as per Amalgamation Scheme	**1,369.06**
Deletion due to Amalgamation Scheme	**(120.66)**
Balance as at 31st March 2023	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	**1,369.06**
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	**1,369.06**

(B) Preference Share Capital

(₹ in Lakhs)

Particulars	Amount
Balance as at 1st April 2021	
Changes during the year	-
Balance as at 31st March 2022	**9.30**
Redeemed Share during the year	**(9.30)**
Balance as at 31st March 2023	-
Changes during the year - Issued during the period	-
Balance as at 31st March 2024	-
Changes during the year - Issued during the period	-
Balance as at 31st December 2024	-

(C) Other Equity

(₹ in Lakhs)

Particulars	Reserves and Surplus							Total
	Securities Premium	General Reserve	Capital Reserve	Capital Reserve from Amalgamation (Refer Note No.41	Capital Redemption Reserve	Retained Earnings	FVOCI Reserve	
Balance as at 1st April 2021	**20,951.65**	**979.99**	**1,696.08**	-	**3.00**	**19,639.54**	-	**43,270.26**
Additional/(Deduction) during the year	-	-	-	(525.16)	-	-	-	**(525.16)**
Profit for the year	-	-	-	-	-	186.62	-	**186.62**
Dividend Paid	-	-	-	-	-	-	-	-
Deferred tax due to Ind AS Impact	-	-	-	-	-	(15.44)		**(15.44)**
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2022	**20,951.65**	**979.99**	**1,696.08**	**(525.16)**	**3.00**	**19,810.72**	-	**42,916.28**
Additional/(Deduction) during the year	**(767.81)**	-	-	626.26	-		-	**(141.55)**
Profit for the year	-	-	-	-	-	376.45	-	**376.45**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2023	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,187.17**	-	**43,151.18**
Additional/(Deduction) during the year	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	(94.65)	-	**(94.65)**
Dividend Paid	-	-	-	-	-	-	-	-
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	-	-	-
Balance as at 31st March 2024	**20,183.84**	**979.99**	**1,696.08**	**101.10**	**3.00**	**20,092.52**	-	**43,056.53**
Additional/(Deduction) during the period	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	(55.42)	-	**(55.42)**
Dividend Paid	-	-	-	-	-	(399.10)	-	**(399.10)**
Transfer to Non Controlling Interest	-	0.11	-	-	-	(57.72)	-	**(57.61)**
Share Issue Expense	(15.71)	-	-	-	-	-	-	**(15.71)**
Other Comprehensive Income/(Loss) for the period	-	-	-	-	-	-	-	-
Balance as at 31st December 2024	**20,168.13**	**980.10**	**1,696.08**	**101.10**	**3.00**	**19,580.28**	-	**42,528.69**

Proposed Dividend

The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of Rs. 8.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

4 Property, Plant and Equipment (including Right of Use Assets) & Intangible Assets

(₹ in Lakhs)

Particulars /Assets	Tangible Assets							Intangible Assets			Gross Total
	Rigs	Other Plant and Machinary	Vehicle	Furniture & Fixtures	Office Equipment	Computers	Total	Computer Software	Goodwill	Total	
GROSS BLOCK											
At 1st April 2021	219.06	318.79	62.64	-	-	-	600.49	1.47	31,852.56	31,854.03	32,454.52
Additions	-	-	6.50	-	-	-	6.50	-	-	-	6.50
Deduction/Adjustments	-	106.35	-	-	-	-	106.35	-	-	-	106.35
At 31st March 2022	219.06	212.44	69.14	-	-	-	500.64	1.47	31,852.56	31,854.03	32,354.67
Additions	-	-	-	-	-	-	-	-	-	-	-
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st March 2023	219.06	212.44	69.14	-	-	-	500.64	1.47	31,852.56	31,854.03	32,354.67
Additions	-	0.12	103.99	8.62	-	1.24	113.97	10.14	-	10.14	124.11
Deduction/Adjustments	-	-	24.51	-	-	-	24.51	-	-	-	24.51
At 31st March 2024	219.06	212.56	148.62	8.62	-	1.24	590.10	11.61	31,852.56	31,864.17	32,454.27
Additions	-	125.04	20.27	0.88	9.84	1.24	157.27	12.28	-	-	157.27
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st December 2024	219.06	337.60	168.89	9.50	9.84	2.48	747.37	23.89	31,852.56	31,864.17	32,611.54
ACCUMULATED DEPRECIATION											
At 1st April 2021	73.51	22.25	12.11	-	-	-	107.87	1.47	-	1.47	109.34
Additions	6.94	13.72	9.98	-	-	-	30.64	-	-	-	30.64
Deduction/Adjustments	-	11.64	-	-	-	-	11.64	-	-	-	11.64
At 31st March 2022	80.45	24.33	22.09	-	-	-	126.87	1.47	-	1.47	128.34
Additions	6.94	13.51	10.95	-	-	-	31.40	-	-	-	31.40
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st March 2023	87.39	37.84	33.04	-	-	-	158.27	1.47	-	1.47	159.74
Additions	6.94	13.44	18.11	-	-	-	38.49	-	-	-	38.49
Deduction/Adjustments	-	-	14.71	-	-	-	14.71	-	-	-	14.71
At 31st March 2024	94.33	51.28	36.44	-	-	-	182.05	1.47	-	1.47	183.52
Additions	5.22	10.13	19.28	-	-	-	34.63	-	-	-	34.63
Deduction/Adjustments	-	-	-	-	-	-	-	-	-	-	-
At 31st December 2024	99.55	61.41	55.72	-	-	-	216.68	1.47	-	1.47	219.62
At 31st March 2022	138.61	188.11	47.05	-	-	-	373.77	-	31,852.56	31,852.56	32,226.33
At 31st March 2023	131.67	174.60	36.10	-	-	-	342.37	-	31,852.56	31,852.56	32,194.93
At 31st March 2024	124.73	161.28	112.18	8.62	-	1.24	408.05	10.14	31,852.56	31,862.70	32,270.75
At 31st December 2024	119.52	276.19	113.17	9.50	9.84	2.48	530.69	22.42	31,852.56	31,874.98	32,405.67

4(a) The aggregate depreciation charge for the year has been included under depreciation and amortisation expense in the Statement of Profit and Loss.
4(b) Contractual obligations: Refer note 36B for disclosure on contractual commitments for the acquisition and construction of property, plant and equipment.
4(c) Refer note 19 for information on property plant and equipment given as a security by the Company.

4(d) Capital work-in-progress

(₹ in Lakhs)

Particulars	As at 31st December,2024		As at 31st March, 2024		As at 31st March, 2023			As at 31st March, 2022	
Construction Work in Progress - Fixed Assets	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
Balance as at beginning of the year	21,025.35		18,649.54		16,875.43			12,635.91	
Add: Additions during the year	3,237.67		2,375.81		1,774.11			4,239.52	
Less: Transfer to Property, Plant and Equipment	-		-			-		-	
Less: Transfer to Statement of Profit and Loss	-		-			-		-	
Balance as at ending of the year		24,263.02		21,025.35		18,649.54	-		16,875.43
TOTAL		24,263.02		21,025.35		18,649.54	-		16,875.43

4(d1) Ageing Schedule of Capital work-in-progress (Projects in process):

As at 31st December 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	3,237.67	2,375.81	1,773.69	16,875.85	24,263.02
ii) Projects temporarily suspended					
Total	3,237.67	2,375.81	1,773.69	16,875.85	24,263.02

As at 31st March 2024

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	2,375.81	1,773.69	4,244.94	12,630.91	21,025.35
ii) Projects temporarily suspended					
Total	2,375.81	1,773.69	4,244.94	12,630.91	21,025.35

As at 31st March 2023

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	1,773.69	4,244.94	1,928.81	10,702.10	18,649.54
ii) Projects temporarily suspended					
Total	1,773.69	4,244.94	1,928.81	10,702.10	18,649.54

As at 31st March 2022

(₹ in Lakhs)

Particulars	(₹) Less than 1 year	(₹) 1 to 2 years	(₹) 2 to 3 years	(₹) 3 and more	Total(₹)
i) Projects in Progress	4,244.52	1,928.81	3,877.78	6,824.32	16,875.43
ii) Projects temporarily suspended					
Total	4,244.52	1,928.81	3,877.78	6,824.32	16,875.43

4(d2) The Company does not have any project temporarily or any cwip which is overdue or has exceeded its cost compared to its original plan.

4(d3) CWIP consists of blocks awarded by GoI under Marginal Field policy and NELP (New Exploration Licensing Policy) of Rs. 1203.73 Lakhs. The developer has to carry out exploration activities and complete the block within a prescribed period – the timeline of which starts from the date of obtaining Petroleum Exploration License (PEL). It is to be noted here that PEL are yet to be obtained for the blocks held by the company and hence the timeline for the completion of the block has yet not started.

Notes to Restated Consolidated Financial Statement for the Nine Months ended 31st December, 2024 and year ended 31st March 2024, 31st March 2023 and 31st March 2022

(₹ in Lakhs)

5 Investments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Investments in Equity/Preference Instruments (Unquoted)	-	-	-	0.02
Other Investments (Unquoted)	-	-	-	-
Investments in Equity/Preference Instruments (Quoted)	-	-	-	716.27
Investments Carried at fair value through Profit and Loss				
Investments in Mutual Funds (Quoted)	-	52.85	37.52	44.14
Total	-	52.85	37.52	760.43

(₹ in Lakhs)

5(a) Particulars	As at 31st December Nos.	Amount	As at 31st March 2024 Nos.	Amount	As at 31st March 2023 Nos.	Amount	As at 31st March 2022 Nos.	Amount
(i) Investment in Subsidiaries (At Cost) (Unquoted)								
(A) Investment in Equity Shares								
Deep Energy LLC - Shares	30,200	-	30,200	-	30,200	-	30,200	-
Deep Natural Resources Ltd - Shares	3,50,000	-	3,50,000	-	3,50,000	-	3,50,000	-
(B) Investment in Preference Shares								
Preference Share of Raas Equipment Private Limited Rs. 10 Each	-	-	-	-	-	-	1,600	0.02
Total	3,80,200	-	3,80,200	-	3,80,200.00	-	3,81,800	0.02
Market Value of Quoted Investment		-	52.85		37.52			760.41
Book Value of Unquoted Investment		-	-		-			0.02

Investment in Subsidiaries is carried at Cost in accordance with IND AS 27

5(b) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(₹ in Lakhs)

6 Loan-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Employees				
Loans to Employees	-	-	0.10	0.10
Total	-	-	0.10	0.10

(₹ in Lakhs)

7 Others Financial Assets-Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Security Deposits	-	-	-	0.10
Margin Money Deposits with Banks having more than 12 months maturity (Ref Note No. 19)	-	-	-	455.03
Total	-	-	-	455.13

(₹ in Lakhs)

8 Other Non-Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Advances given for capital assets	24.47	144.13	-	-
Advance Tax and TDS (Net of Provisions) & Income tax Refund receivable	141.12	126.56	151.96	140.39
Total	165.59	270.69	151.96	140.39

(₹ in Lakhs)

9 Inventories	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
As Taken, valued and certified by the Management				
At lower of Cost and Net Realizable Value				
Store and Spares	2,755.24	2,111.57	585.51	640.35
Others (Stock of Oil and Lubricant)	749.87	6.43	-	-
Total	3,505.11	2,118.00	585.51	640.35

(₹ in Lakhs)

10 Trade Receivables-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Others	66.07	30.24	54.53	83.58
Total	66.07	30.24	54.53	83.58

10(a) Ageing Schedule for Trade receivables

As at 31st December, 2024

(₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	20.46	44.20	-	1.41	-	-	66.07
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	20.46	44.20	-	1.41	-	-	66.07
Less Impairment	-	-	-	-	-	-	-
Total							66.07

As at 31st March, 2024

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	21.19	8.18	0.80	0.07	-	-	30.24
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	21.19	8.18	0.80	0.07	-	-	30.24
Less Impairment							-
Total							30.24

As at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	-	30.60	23.93	-	-	-	54.53
ii) Undisputed - which have significant increase in credit risk					-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good							-
v) Disputed - which have significant increase in credit risk					-		-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	-	30.60	23.93	-	-	-	54.53
Less Impairment							-
Total							54.53

As at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	Total
i) Undisputed - considered good	70.78	-	12.80	-	-	-	83.58
ii) Undisputed - which have significant increase in credit risk	-	-	-	-	-	-	-
iii) Undisputed - credit impaired	-	-	-	-	-	-	-
iv) Disputed - considered good	-	-	-	-	-	-	-
v) Disputed - which have significant increase in credit risk	-	-	-	-	-	-	-
vi) Disputed - credit impaired	-	-	-	-	-	-	-
Total	70.78	-	12.80	-	-	-	83.58
Less Impairment							-
Total							83.58

(₹ in Lakhs)

11 Cash & Cash Equivalents	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Balances with banks				
In Current accounts	183.75	12.72	93.01	18.26
Cash On Hand	1.01	0.46	0.76	0.59
Total	184.76	13.18	93.77	18.85

(₹ in Lakhs)

12 Other Bank Balances	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Earmarked Balances with Banks				
Unpaid Dividend Account	4.61	4.76	6.03	6.79
Margin Money Deposits with Banks held as security with more than 3 months but less than 12 months maturity* (Refer Note no 19(a&b)	629.89	518.24	476.78	13.69
Total	634.50	523.00	482.81	20.48

(₹ in Lakhs)

13 Loans	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured, Considered Good unless otherwise stated				
Loans to Related Parties				
Loans to Related Party	-	-	-	-
Loans				
Loan to Employees	0.10	0.10	-	-
Total	0.10	0.10	-	-

(₹ in Lakhs)

14 Other Financial Assets-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Unsecured , Considered Good				
Electricity & Other Security Deposits	9.88	14.56	169.71	7.88
Interest Accrued & Receivable - Fixed Deposits	11.70	12.55	19.91	5.17
Advances to Subsidiaries	56.81	-	-	-
Receivable From Consortium	2,224.30	3,605.36	6,071.95	6,789.77
Total	2,302.69	3,632.47	6,261.57	6,802.82

15 Current Tax Assests (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Assests				
Advance Tax and Tds for Income Tax (Net of Provision of Income Tax)	3.42	18.05	-	4.57
Total	3.42	18.05	-	4.57

(₹ in Lakhs)

16 Other Current Assets	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deposits & balances with government & other authorities	116.50	190.14	145.19	119.90
Prepaid Expenses	14.62	36.98	19.50	40.36
Advances to Suppliers	25.19	44.29	535.98	7.64
Others Receivables	3.92	4.17	3.92	-
Preliminary expenses	5.90	5.90	5.90	1.50
Total	166.13	281.48	710.49	169.40

(₹ in Lakhs)

17 Equity Share Capital	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Authorized				
Equity Share				
58,81,48,100 (Mar-23 & Mar-24 58,81,48,100) Equity Shares of Re. 1/- each (Mar-23 & Mar-24 Equity Share Rs. 1/- each) For Mar-22 1,30,00,0000 Equity Share of Rs. 10/- each)	5,881.48	5,881.48	5,881.48	130.00
Preference Share				
52,60,060(Mar-23 and Mar-24 52,60,060) Preference Shares of Re. 10/- each For Mar-22 25,00,000 Preference Shares of Rs. 10/- each	526.01	526.01	526.01	250.00
	6,407.49	6,407.49	6,407.49	380.00
Issued, Subscribed and Fully Paid Up				
Equity Share				
13,69,05,531(P.Y. 2023- 2024 - 13,69,05,531) Equity Shares of Rs.1/- each and (P.Y. 2023-2024 - Rs.1/- Per share)	1,369.06	1,369.06	1,369.06	120.66
Preference Share (P.Y. 2021-22 - 93,000 preference shares of Rs. 10/- each)	-	-	-	9.30
Total	1,369.06	1,369.06	1,369.06	129.96

17(a) Refer Note No. 42
Reconciliation of the number of Equity Shares outstanding at the beginning and at the end of the reporting period :

Particulars		As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
At the beginning of the period	Nos	13,69,05,531	13,69,05,531	1,20,65,500	1,20,65,500
Issued during the period	Nos	-	-	13,69,05,531	-
Deletion due to Amalgamation				(1,20,65,500)	
Outstanding at the end of period	Nos	13,69,05,531	13,69,05,531	13,69,05,531	1,20,65,500

17(b) Details of Shareholders holding more than 5 % of equity Shares:

Particulars	As at 31st December 2024		As at 31st March 2024		As at 31st March 2023	
	No of Shares Held	% of Holding total Shares of the	No of Shares Held	% of Holding total Shares of	No of Shares Held	No of Shares Held
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)						
Rupesh Kantilal Savla	3,59,41,433	26.25%	3,59,41,433	26.25%	3,59,41,433	26.25%
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	2,35,99,803	17.24%
Shantilal Savla Family Trust	4,09,58,025	29.92%	4,09,58,025	29.92%	4,09,58,025	29.92%
	10,04,99,261	73.41%	10,04,99,261	73.41%	10,04,99,261	73.41%

17(c) Details of Promoters holding (Post Merger) :

Name of Promoters	Shareholding at the beginning of the year (01.04.2024)		Shareholding at the Nine Months ended (31.12.2024)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Rs. 1 each fully paid up (PY : Rs. 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2023)		Shareholding at the end of the year (31.03.2024)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Name of Promoters	Shareholding at the beginning of the year (01.04.2022)		Shareholding at the end of the year (31.03.2023)		% change during the year
	No of Shares	% of total Shares of the company	No of Shares	% of total Shares of the company	% of total Shares of the company
(Equity Shares of Re. 1 each fully paid up (PY : Re 1 each)					
Rupesh Savla Family Trust	2,35,99,803	17.24%	2,35,99,803	17.24%	-
Shantilal Savla Family Trust	4,09,58,024	29.92%	4,09,58,024	29.92%	-
Horn Ok Financial Services Private Limited (Formerly Known as Horn Ok Please Transport Private Limited)	13,80,849	1.01%	13,80,849	1.01%	-
Rupesh Kantilal Savla	3,59,41,432	26.25%	3,59,41,432	26.25%	-
Priti Paras Savla	33,30,323	2.43%	33,30,323	2.43%	-
Shail M Savla	15,00,155	1.10%	15,00,155	1.10%	-
Mita Manoj Savla	18,30,167	1.34%	18,30,167	1.34%	-
Sheetal Rupesh Savla	5,00,278	0.37%	5,00,278	0.37%	-
Paras Shantilal Savla	4,03,581	0.29%	4,03,581	0.29%	-
Manoj Shantilal Savla	3,90,785	0.29%	3,90,785	0.29%	-
Aarav Rupesh Savla	845	0.00%	845	0.00%	-
Shanil Paras Savla	953	0.00%	953	0.00%	-
Vidhi Shail Savla	14	0.00%	14	0.00%	-
	10,98,37,209	80.23%	10,98,37,209	80.23%	-

Terms/ Right attached eo Equity Share :

17(d) The Board of Directors at its meeting held on 02nd September,2024 approved the sub division of its one Equity shares of face value ₹ 10 each into ten Equity shares of face value ₹ 1 each. The said sub division was further approved by the Shareholder at its meeting on 02nd September,2024. The Company had fixed 02nd September, 2024 as the record date for the purpose of sub-division of the Equity Shares. The Basic and Diluted EPS for the prior periods of standalone and the consolidated financial statements have been restated considering the face value of ₹ 1 each on accordance with IND AS 33-"Earning per share: Refer note no 34.

17(e) The Company has allotted 178060900 equity shares as fully paid up by way of bonus shares dated 13th September 2024 in the ratio of 1:10 pursuant to sanctioned Composite Scheme of Arrangement and the company has not bought back any shares during the last 5 years

(₹ in Lakhs)

18 Other Equity	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve	20,168.13	20,183.84	20,183.84	20,951.65
General Reserve	980.10	979.99	979.99	979.99
Capital Reserve	1,696.08	1,696.08	1,696.08	1,696.08
Capital Reserve from Amalgamation	101.10	101.10	101.10	(525.16)
Capital Redemption Reserve	3.00	3.00	3.00	3.00
Retained Earnings	19,580.28	20,092.52	20,187.17	19,810.72
Other Comprehensive Income	-	-	-	-
Total	42,528.69	43,056.53	43,151.18	42,916.28

18(a) Particulars relating to Other Equity (₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Securities Premium Reserve				
Balance as per last year	20,183.84	20,183.84	20,951.65	20,951.65
Add : Addition during the year	-	-	(767.81)	-
Less: Share Issue Expenses	(15.71)	-	-	-
	20,168.13	20,183.84	20,183.84	20,951.65
General Reserve				
Balance as per last year	979.99	979.99	979.99	979.99
Add : Addition during the year	-	-	-	-
Add : Adjustment	0.11			
	980.10	979.99	979.99	979.99
Capital Reserve				
Balance as per last year	1,696.08	1,696.08	1,696.08	1,696.08
Add : Addition during the year	-	-	-	-
	1,696.08	1,696.08	1,696.08	1,696.08
Capital Reserve from Amalgamation				
Balance as per last year	101.10	101.10	(525.16)	-
Add : Addition during the year	-	-	626.26	(525.16)
	101.10	101.10	101.10	(525.16)
Capital Redemption Reserve				
Balance as per last year	3.00	3.00	3.00	3.00
Add : Addition during the year	-	-	-	-
	3.00	3.00	3.00	3.00
Retained Earnings through Statement of Profit and Loss				
Balance as per last year	20,092.52	20,187.17	19,810.72	19,639.54
Add : Addition during the year	-	-	-	-
Add : Profit for the year	(55.42)	(94.65)	376.45	186.62
Add : Due to Ind AS Impact	-			(15.44)
Add: Adjustment	(57.72)			
Add: Dividend Paid	(399.10)	-	-	-
	19,580.28	20,092.52	20,187.17	19,810.72
Other Comprehensive Income (FVOCI Reserve)		-		
Balance as per last year	-	-	-	-
Add : Profit for the year	-	-	-	-
	-	-	-	-

18 (b) Securities Premium Reserve is used to record the premium on issue of shares. The reserve shall be utilized in accordance with the provision of the Companies Act, 2013.

18 (c) Capital Reserve for amalgamation are non distributable reserve.

18 (d) Retained Earnings amount that can be distributed as dividend considering the requirements of Companies Act,2013.

18 (e) The Board of Directors of Transferor Company 2, in its meeting held on 18th March, 2024, have declared an interim dividend of ₹ 6.10 per equity share for the financial year ended on 31st, March 2024 out of their reserves.

(₹ in Lakhs)

19 Borrowing - Non - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
Non Convertible Preference share	-	-	-	-
From Banks				
Term Loans	2,748.63	1,024.14	27.90	196.41
Less Current Maturities from Long Term Debts	(753.57)	(388.77)	-	(168.51)
	1,995.06	635.37	27.90	27.90
From Others				
Term Loans	20.17	-	-	1,107.35
Unsecured Loans				
From Companies				
Horn Ok Please Transport private Limited	315.57	315.57	303.65	-
Deep Industries Limited (Refer Note No. 38)	8,233.35	5,865.06	-	-
Loan from Director				
Shail Savla (Refer Note No. 38)	711.60	711.60	750.09	-
	11,275.75	7,527.60	1,081.64	1,135.25

* Promoters of the company are guarantors for the Term loan as the said term loan is secured by way of mortgage charge on personal property of the Promoter.

Bank/Primary Security	Nature	Tenure	Start date	End date	End date	Rate of Interest
ICICI Bank	Term Loan	48 Months	Oct-24	Sept-28	Sept-28	1Y MCLR +0.60% Spread

Primary Security : Current Assets and Fixed Assets (12 a and 14 Abhi Shree Corporate Park, Ambali,Ahmedabad

ICICI Bank — Term Loan/Overdraft Facility

The Company has availed Over draft/ Term loan Facilities from ICICI Bank. The Security is as below:
i. First Pari Passu charge on the entire current assets of the Company
ii. First Pari passu charge on movable fixed assets of the company
iii. First Pari passu charge on immovable properties (12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.)
iv. Personal Guarantee to the extent of value of collateral and to the extent of property owners individual ownership share in collateral. Collateral is 12A & 14, Abhishree Corporate Park, Ambali, Ahmedabad.
v. Personal Guarantee from Paras Savla & Rupesh Savla of ₹ 30 Crores each

Company has taken unsecured loan from Horn OK please transport private limited @9.50% and from Deep Industries Limited @ 9.00%.

(₹ in Lakhs)

20 Other Non current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Other Liabilities	133.90	124.34	296.52	207.10
Provision of Income Tax earlier years (Net of Advance Taxes & TDS Receivables)	0.64	-	-	-
Total	134.54	124.34	296.52	207.10

(₹ in Lakhs)

21 Provision - Non Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Abandonment Cost Provision	231.74	231.74	231.74	231.74
Total	231.74	231.74	231.74	231.74

(₹ in Lakhs)

22 Deferred Tax Liabilities (Net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	64.48	70.11	71.70	70.87
Others	-	0.38	0.38	22.03
Defined benefit obligation	-	-	-	-
Gross Deferred Tax Liabilities (A)	64.48	70.49	72.08	92.90
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	61.44	34.21	-	-
In respect of unabsorbed Depreciation	-	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Gross Deferred Tax Assets (B)	61.44	34.21	-	7.71
Net Deferred Tax Liabilities/(Assets) (A-B)	3.04	36.28	72.08	85.19

22(a) Reconciliation of tax expense and the accounting profit multiplied by domestic tax rate for the Nine Months ended December 31,2024 and for year ended March 31,2024 and March 31,2023 and March 31,2022

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Accounting Profit Before Tax	(64.00)	(125.31)	456.50	194.37
Enacted income tax ratee in india applicable to the Company	25.17%	25.17%	25.17%	25.17%
Tax using the Company's domestic tax rate	-	-	114.89	48.92
Tax Effects of:				
Tax relating to Earlier Years	3.48	3.80	-	-
Others	(21.55)	(34.46)	(34.84)	(41.17)
Net Tax Expenses/(Income)	(18.07)	(30.66)	80.05	7.75

22(b) (₹ in Lakhs)

As at 31.12.2024	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance	Deferred Tax Asset	Deferred Tax Liability
Deferred tax (liabilities)/assets in relation to:						
Deferred Tax Liabilities						
Property, plant and equipment & Intangible Assets	70.11	(5.63)	-	64.48	19.08	45.40
Others	0.38	(0.38)	-	0.00	-	-
Defined benefit obligation	-	-	-	-	-	-
Total Deferred Tax Liabilities	70.49	(6.01)	-	64.48	19.08	45.40
Deferred Tax Assets						
Impairment/Expenses Disallowed Under Income Tax	34.21	27.23	-	61.44	61.44	-
Total Deferred Tax Assets	34.21	27.23	-	61.44	61.44	-
Deferred Tax Liabilities (Net)	36.28	(33.24)	-	3.04	42.36	(45.40)

2023-24	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	71.70	(1.59)	-	70.11
Others	0.38	-	-	0.38
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	72.08	(1.59)	-	70.49
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	34.21	-	34.21
In respect of unabsorbed Depreciation	-	-	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	-	34.21	-	34.21
Deferred Tax Liabilities (Net)	72.08	(35.80)	-	36.28

2022-23	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	70.87	0.83	-	71.70
Others	22.03	(21.65)	-	0.38
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	92.90	(20.82)	-	72.08
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	(7.71)	-	-
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	7.71	(7.71)	-	-
Deferred Tax Liabilities (Net)	85.19	(13.11)	-	72.08

2021-22	Opening Balance	Recognized in Profit or Loss	Recognized in OCI	Closing Balance
Deferred tax (liabilities)/assets in relation to:				
Deferred Tax Liabilities				
Property, plant and equipment & Intangible Assets	63.63	7.24	-	70.87
Others	22.03	-	-	22.03
Defined benefit obligation	-	-	-	-
Total Deferred Tax Liabilities	85.66	7.24	-	92.90
Deferred Tax Assets				
Impairment/Expenses Disallowed Under Income Tax	-	-	-	-
In respect of unabsorbed Depreciation	7.71	-	-	7.71
MAT Credit Entitlement	-	-	-	-
Defined benefit obligation	-	-	-	-
Total Deferred Tax Assets	7.71	-	-	7.71
Deferred Tax Liabilities (Net)	77.95	7.24	-	85.19

(₹ in Lakhs)

23 Borrowings - Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Secured Loans				
From Banks	-	-	-	35.75
Current Maturities of Long term debt	753.57	388.77	-	168.51
Unsecured Loans				
From Related Party	-	-	-	-
From Others	-	-	-	0.74
Loan from Directors/Promotors				
Manoj S. Savla	-	-	-	202.59
Paras S. Savla	-	-	-	172.65
Rupesh K. Savla	-	-	-	318.48
Total	753.57	388.77	-	898.72

(₹ in Lakhs)

24 Trade Payables	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Micro and Small Enterprises*	17.69	33.54	32.50	40.11
Others	6,360.74	6,852.87	12,565.88	11,068.81
Total	6,378.43	6,886.41	12,598.38	11,108.92
Above Includes - Payable to related parties (refer note 38 b)	3,192.03	2,073.73	-	-

*The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of information available with the Company.

(₹ in Lakhs)

24(a) Trade Payables -Total outstanding dues of Micro & Small Enterprises	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(a) Principal & Interest amount remaining unpaid and due as at year end				
Principal Amount	17.69	33.54	32.50	40.11
Interest	-	0.95	-	0.95
(b) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year	-	-	-	-
(c) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprises Development Act, 2006	-	-	-	-
(d) Interest accrued and remaining unpaid as at year end	0.95	0.95	-	-
(e) Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise	-	-	-	

24(b) Ageing Schedule for MSME and other Trade payables

As at 31st December, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		14.22	3.47	-	-	17.69
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues	749.87	880.04	4,730.83	-	-	6,360.74
Total		894.26	4,734.30	-	-	6,378.43

As at 31st March, 2024 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-		
- Undisputed Dues		32.37	-	1.17	-	33.54
Other Trade payables						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		2,524.43	1,388.12	286.05	2,654.27	6,852.87
Total		2,556.80	1,388.12	287.22	2,654.27	6,886.41

As at 31st March, 2023 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	
- Undisputed Dues		32.50	-	-	-	32.50
Other Trade payables						
- Disputed Dues		-	-	-	-	-
- Undisputed Dues		6,918.93	5,434.06	42.11	170.78	12,565.88
Total		6,951.43	5,434.06	42.11	170.78	12,598.38

As at 31st March, 2022 (₹ in Lakhs)

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than Year 1	1 to 2 years	2 to 3 years	More than 3 years	
MSME:						
- Disputed Dues		-	-	-	-	-
- Undisputed Dues		40.11	-	-	-	40.11
Other Trade payables						
- Disputed Dues		-	-	-	-	-
- Undisputed Dues		9,484.86	1,407.84	48.33	127.78	11,068.81
Total	-	9,524.97	1,407.84	48.33	127.78	11,108.92

(₹ in Lakhs)

25 Other Financial Liabilities-Current	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Interest accrued	571.90	18.72	19.48	14.80
Unpaid Dividend (As and when due)	4.61	4.76	6.03	6.79
Salary payable	41.85	67.81	27.03	27.92
Expenses Payable	274.29	335.38	270.80	1,386.11
Other Payable	-	-	-	-
Total	892.65	426.67	323.34	1,435.62

(₹ in Lakhs)

26 Other Current Liabilities	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Advance From others/Associates	0.21	0.21	-	-
Liability for statutory payments	50.47	188.55	53.00	39.92
Other Liabilities	-	-	-	9.16
Total	50.68	188.76	53.00	49.08

(₹ in Lakhs)

27 Current Tax Liabilities (net)	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Current Tax Liabilities				
Provision for Income Tax (Net of Advance Tax and Tds)	11.69	-	45.79	-
Total	11.69	-	45.79	-

(₹ in Lakhs)

28 Revenue from Operations	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Sale of Goods				
Domestic	117.26	47.83	3,093.39	-
Sale of Service				
Domestic	175.54	224.87	251.98	265.47
Other Operating Income				
Scrap sales	-	5.81	-	-
Total	292.80	278.51	3,345.37	265.47

(₹ in Lakhs)

29 Other Income	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest Income:				
From banks	4.32	28.35	23.17	11.56
Other Non-Operating Income				
Dividend Income	-	-	-	4.06
Profit on sale of Investment (Net)	-	2.74	325.00	209.84
Gain on Fair value of Investment (Net)	-	-	1.00	1.00
Profit on Sale of Property, Plant & Equipment (Net)	-	-	-	10.28
Interest Received from Income Tax	-	2.12	0.13	-
Forward Contractor	-	-	-	-
Exchange gain on Forward Contract	-	-	-	-
Rent Income	-	-	-	-
Kasar/Vatav and Discount	-	-	-	-
Miscellaneous amount written back	-	10.80	-	-
Excess Provision Written Back	-	-	-	-
Other Income	0.07	1.50	7.90	0.01
Total	4.39	45.51	357.20	236.75

(₹ in Lakhs)

30 Cost of Materials Consumed	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Purchase of Natural Gas	103.99	42.12	2,373.08	-
Consumption Spares, Oil & Other Operating Expenses	20.89	31.23	338.47	25.11
Equipment Running & Maintenance Expenses	36.03	50.05	49.36	32.58
Raw Material Consumed	**160.91**	**123.40**	**2,760.91**	**57.69**

(₹ in Lakhs)

31 Employee Benefits Expense	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Salaries, Wages, Bonus & Others etc.	104.47	177.84	141.13	89.20
Contribution to Provident and other funds	-	-	-	0.48
Employee welfare expenses	0.04	0.03	0.47	0.21
Total	**104.51**	**177.87**	**141.60**	**89.89**

(₹ in Lakhs)

32 Finance Costs	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Interest to Banks	-	-	-	-
Interest on Vehicles	3.88	5.60	-	-
Interest to Others	8.91	0.95	11.28	50.92
Other Finance Cost	1.05	27.75	22.08	10.64
Total	**13.84**	**34.30**	**33.36**	**61.56**

(₹ in Lakhs)

33 Other Expenses	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Power & Fuel Expenses	-	-	-	0.10
Repairs, maintenance and refurbishing				
To Machineries	0.01	0.01	0.03	-
To Others	8.02	6.02	3.35	4.31
Rent Expenses	-	-	0.73	0.21
Conveyance Expense	0.28	-	-	-
Rates and taxes	0.65	1.10	2.61	0.86
Insurance & Freight	21.79	28.80	2.56	1.50
Communication Expense	-	0.03	0.03	-
Legal and professional charges	6.31	27.37	76.28	23.49
Membership & Subscription	0.02	-	-	-
Director Sitting Fees	0.90	1.70	2.25	1.85
ROC Filing Fees	0.16	0.36	0.17	1.06
Payment to the Auditors				
As Statutory Audit fees	1.83	4.47	1.60	0.91
For Other	-	0.49	0.01	-
Printing & Stationery Expenses	0.08	0.47	11.83	0.06
Office Expenses	0.02	0.34	0.51	0.38
Travelling and Conveyance	0.28	2.07	1.34	0.93
Advertisement & Sales Promotion Expenses	0.28	0.79	0.38	0.44
Hotel, Loading and Boarding Expense	0.05	-	0.17	0.05
Listing Fees	4.41	-	-	-
Loss on Equity Shares	-	-	173.19	28.63
Loss on Sale of Derivative Investments	-	-	1.39	-
Loss on Sale of Fixed Assets	-	0.48	-	-
Brokerage & Commission Expenses	-	0.02	0.24	1.86
Net Foreign Exchange Currency Fluctuation Loss	0.23	-	-	-
Miscellaneous Expenses	1.97	0.74	0.13	1.03
Total	**47.29**	**75.26**	**278.80**	**67.67**

34 Earning Per Share	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Profit / (Loss) after tax for the year attributable to equity shareholders (Rs. In Lakhs)	(55.42)	(94.65)	376.45	186.62
Weighted Average Number of Equity Shares (Nos.)	**13,69,05,531**	**13,69,05,531**	**13,69,05,531**	**1,20,65,500**
Basic EPS (₹)	(0.04)	(0.07)	0.27	1.55
Diluted EPS (₹)	(0.04)	(0.07)	0.27	1.55
Nominal Value Per Share (₹)	1.00	1.00	1.00	1.00

(₹ in Lakhs)

35 Contingent Liabilities and Commitments	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
(A) Contingent Liabilities not provided for in respect of :				
Pending Litigations*				
(a) Excise duty,Service tax,Custom duty,Income Tax matters	163.26	163.26	2,389.65	2,280.38
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	4,375.03	4,375.03	1,375.03	-
(B) Commitments:				
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	1,646.91	2,598.81	4,500.00	920.00

*The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent.
The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.

36 Segment Reporting

Group operates mainly in oil and gas exploration & production and all other activities are incidental thereto, which have similar return. Accordingly there are no separate reportable segments as required under IndAS - 108 "operating segments."
The Revenue during FY 2021-22, 2022-23 , 2023-24 & upto 300624 with the single external customer amounting to 10% or more of the Companies Revenue

FY 22-23

Name of the Customer	Amount (Rs. In Lakhs)	% Share to Total Sales
Enertch Fuel Solution Private Limited	714.56	21.36%
	714.56	21.36%
Total Revenue Operation during the year	**3,345.37**	**100.00%**

37 Expenditure towards Corporate Social Responsibility (CSR) activities:

Pursuant to the provisions of section 135(5) of the Companies Act, 2013 (the Act), As per the relevant provisions of the Act read with Rule 2(1)(f) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company is required to spend at least 2% of the average net profits (determined under section 198 of the Companies Act 2013 and section 349 of the Companies Act 1956) made during the immediately three financial years. However, as per section 135 of Companies Act 2013, every company meeting certain criteria shall form the CSR committee and under take CSR activities. But company is out of preview of the criteria. Hence CSR provision is not applicable to the company.
Gross amount required to be spent by the Company during the year: Rs. NIL (Previous year - Rs. NIL).

38 Related Party Disclosures

(a) List of Related Parties

Name of related Parties		
1. Enterprise over which Key Managerial Personnel is having	**2. Key Management Personnel**	**3. Key Managerial Personnel relative**
Deep Industries Limited Adinath Exim Resources Limited	Mr. Shail Savla (Managing Director) Mr. Premsingh Sawhney (Chairman and Executive Director) Mrs. Shaily Dedhia (Independent Director) Ms. Priyanka Gola (Independent Director) Mr. Vishal Palkhiwala (Executive Director and CFO) Mr. Navin Chandra Panday (Independent Director)	Mr. Manoj Savla Mrs. Mita Savla Mrs. Vidhi Savla

(b) Transactions with Related Parties

(₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
MS. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods and Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91		-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan taken	-	-	-	25.00

Balance With Related Parties : End of the Year / Period

Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

Note: i) The above related party transactions have been reviewed periodically by the Board of Directors of the Group vis-à-vis the applicable provisions of the Companies Act,2013, and justification of the rates being charged/terms thereof and approved the same. ii) The details of guarantees and collaterals extended by the related parties in respect of borrowings of the Group have been given at the respective notes. iii) Entity under common control are disclosed only transaction has taken place during the year. iv) All related party transaction have been taken at arm's length price..

39 Financial Instruments Disclosure

(i) Categories of Financial Instruments

The carrying value of Financial Instruments by categories as on 31st December,2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		-	-	-
b. Unquoted		-	-	-
(ii) Loan				
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			66.07	66.07
(iii) Cash and Cash Equivalents			184.76	184.76
(iv) Other Bank Balances			634.50	634.50
(v) Loans			0.10	0.10
(vi) Other Financial Assets			2,302.69	2,302.69
Total	-	-	**3,188.12**	**3,188.12**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			12,029.32	12,029.32
(ii) Trade Payables			6,378.43	6,378.43
(iii) Other Financial Liabilities			892.65	892.65
Total	-	-	**19,300.40**	**19,300.40**

The carrying value of Financial Instruments by categories as on 31st March 2024 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		52.85	-	52.85
b. Unquoted		-	-	-
(ii) Loan			-	-
(iii) Other Financial Assests			-	-
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			30.24	30.24
(iii) Cash and Cash Equivalents			13.18	13.18
(iv) Other Bank Balances			523.00	523.00
(v) Loans			0.10	0.10
(vi) Other Financial Assets			3,632.47	3,632.47
Total	-	**52.85**	**4,198.99**	**4,251.84**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			7,916.37	7,916.37
(ii) Trade Payables			6,886.41	6,886.41
(iii) Other Financial Liabilities			426.67	426.67
Total	-	-	**15,229.45**	**15,229.45**

The carrying value of Financial Instruments by categories as on 31st March,2023 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		37.52		37.52
b. Unquoted			-	-
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			54.53	54.53
(iii) Cash and Cash Equivalents			93.77	93.77
(iv) Other Bank Balances			482.81	482.81
(v) Loans			0.10	0.10
(vi) Other Financial Assets			6,261.57	6,261.57
Total	-	**37.52**	**6,892.78**	**6,930.30**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			1,081.64	1,081.64
(ii) Trade Payables			12,598.38	12,598.38
(iii) Other Financial Liabilities			323.34	323.34
Total	-	-	**14,003.36**	**14,003.36**

The carrying value of Financial Instruments by categories as on 31st March,2022 is as follows : (₹ in Lakhs)

Particulars	FVTOCI	FVTPL	Amortised Cost	Total
Financial Assets				
Non-Current				
(i) Investment				
a. Quoted		760.41	-	760.41
b. Unquoted			0.02	0.02
(ii) Other Financial Assests				
Current				
(i) Investment				
a. Quoted				
b. Unquoted				
(ii) Trade and Other Receivables			83.58	83.58
(iii) Cash and Cash Equivalents			18.85	18.85
(iv) Other Bank Balances			20.48	20.48
(v) Loans			0.10	0.10
(vi) Other Financial Assets			7,257.95	7,257.95
Total	-	**760.41**	**7,380.98**	**8,141.39**
Financial Liabilities				
Non-Current				
(i) Borrowings				
Current				
(i) Borrowings			2,033.97	2,033.97
(ii) Trade Payables			11,108.92	11,108.92
(iii) Other Financial Liabilities			1,435.62	1,435.62
Total	-	-	**14,578.51**	**14,578.51**

(ii) Category-wise Classification of Financial Instruments:

The financial instruments are categorised in to three levels, based on the inputs used to arrive at fair value measurement as described bellow :-
- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Inputs based on unobservable market data.

Valuation Methodology

Financial instruments are initially recognised and subsequently re-measured at fair value as described below :
- The fair value of investment in quoted investments are measured at quoted price/ NAV.
- The unquoted investments are valued using valuation techniques, which employs the use of market observable inputs.

Quantitative disclosure of fair value measurement hierarchy for financial assets (₹ in Lakhs)

Particulars	Measurement Using	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Financial Assets					
Non-Current					
(i) Investment					
a. Quoted	Level 1	-	52.85	37.52	760.41
b. Unquoted	Level 2	-	-	-	-
Current					
(i) Investment					
a. Quoted	Level 1				
b. Unquoted	Level 2				
Total		**-**	**52.85**	**37.52**	**760.41**

Financial Instrument measured at Amortised Cost
The management assessed that fair value of the cash and cash equivalents, other bank balances, trade receivables, other financial assets, trade payables, borrowings and other current liabilities approximate their carrying amounts largely due to the short term maturities of these instruments.

41 Ratio Analysis

(₹ in Lakhs)

Particulars	Numerator	Denominator	As at 31st December, 2024	As at 31st March,2024	As at 31st March,2023	As at 31st March,2022	% Changes Dec-24 Vs Mar-24	% Changes Mar-24 Vs Mar-23	% Changes Mar-23 Vs Mar-22	Remarks
(a) Current Ratio (in times)	Total Current Assets	Total Current Liabilities	0.85	0.84	0.63	0.57	1.20%	33.33%	9.63%	The Company has invested the surplus funds into certain Investment buckets. During the year the Company has repaid significant borrowings.
(b) Debt-Equity Ratio (in times)	Debt Consists of borrowings & lease liabilities	Total equity	0.27	0.18	0.02	0.05	53.55%	633.45%	-48.58%	Increased due to loan availed for new projects.
(c) Debt Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest +- Deferred Tax Expenses	Debt service = Interest + Principal repayments	(0.02)	(0.12)	15.63	1.25	-83.71%	-100.79%	1152.71%	Decrease in Debt Service Coverage Ratio in Dec-24 and FY 2023-24 as compared FY 2022-23
(d) Return on Equity Ratio (in %)	Profit for the year less Preference dividend (if any)	Total equity	0.00	0.00	0.01	0.00	-50.97%	-125.20%	95.04%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years on mostly same level of equity.
(e) Inventory Turnover Ratio (in %)	Cost of Goods sold	Average Inventory	0.06	0.09	4.50	0.09	-37.31%	-97.97%	4899.86%	Decrease in operational revenue in Dec-24 and FY 2023-24 as compared FY 2022-23
(f) Trade Receivables Turnover Ratio (in times)	Net Sales	Average trade receivables	6.08	6.57	48.45	3.18	-7.47%	-86.44%	1425.23%	Reduction in Sale of goods resulted into better Trade receivable Turnover Ratio.
(g) Trade Payables Turnover Ratio (in times)	Net Purchase + Other Expenses	Average trade payables	0.02	0.01	0.23	0.01	91.54%	-94.56%	2142.55%	Reduction in purchase of goods and services has resulted into better Trade Payable Turnover Ratio.
(h) Net Capital Turnover Ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets	(0.24)	(0.22)	(0.69)	(0.05)	9.41%	-68.43%	1400.23%	Decrease due to loss made during the year.
(i) Net Profit Ratio (in %)	Profit for the year	Net Sales	-15.69%	-33.98%	11.25%	70.30%	-53.84%	-402.01%	-83.99%	Decrease mainly due to lesser net profit in Dec-24 and FY 2023-24 as compared to previous years.
(j) Return On Capital Employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Total Debt + Deferred tax liabilities	-0.09%	-0.17%	1.07%	0.57%	-48.49%	-116.20%	89.27%	RoCE has decreased mainly due to lesser EBIT as % of total capital employed in Dec-24 and FY 2023-24 compared to previous year.
(k) Return On Investment (in %)	Income generated from invested funds	Average invested funds	NA	5.18%	868.87%	27.73%	NA	-99.40%	3033.73%	RoA has decreased mainly due to lesser EBIT as % of total Assets in Dec-24 and FY 2023-24 compared to previous year.

40. **Financial Risk Management Objectives**

The Company's Risk Management framework encompasses practices relating to the indentification,analysis,evaluation,treadment mitigation and monitoring of the strategic, external and operational controls risks to achieving the Company's business objectives. It seeks to minimize the adverse impact of these risks, thus enabling the Company to leverage market opportunities effectively and enhance its long termcompetitive advantage. The focus of risk management is to assess risks and deploy mitigation measures.

The Company's activities expose it to variety of financial risks namely market risk, credit risk and liquidity risk. The Company has various financial assets such as deposits, other receivables and cash and bank balances directly related to the business operations. The Company's principal financial liabilities comprise of trade and other payables. The Company's senior management's focus is to foresee the unpredictability and minimize potential adverse effects on the Company's financial performance. The Company's overal risk management procedures to minimize the potential adverse effects of financial market on the Company's performance are outlined hereunder :

The Company's Board of Directors have overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company's risk management is carried out by the management in consultation with the Board of Directors. They provide principles for overall risk management, as well as policies covering specific risk areas.

The note explains the sources of risk which the entity is exposed to and how the entity manages the risk.

Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from customers and from its financial activities including deposits with banks and other financial instruments.

(i) Cash and Cash Equivalents :

The Company considers factors such as track record, size of institution, market reputation and service standard to select the banks with which deposits are maintained. The Company does not maintain significant deposit balances other than those required for its day to day operations. Credit risk on cash and cash equivalents is limited as these are generally held or invested in deposits with banks and financial institutions with good credit images.

(ii) Financial Assets :

The Company's customer profile include Government Companies and Industries. Accordingly, the Company's customer credit risk is moderate. The Company has a detailed review mechanism of overdue customer receivables at various levels within organization to ensure proper attention and focus for realization.

The following are the contractual maturities of financial assets, based on contractual cash flows: (₹ in Lakhs)

Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 31st December 2024					
Trade Receivables	66.07	-	-	-	66.07
Loans to Others	-	-	-	-	-
Other Financial Assets	2,302.69	-	-	-	2,302.69
Total	**2,368.76**	-	-	-	**2,368.76**
As at 31st March 2024					
Trade Receivables	30.24	-	-	-	30.24
Loans to Others	-	-	-	-	-
Other Financial Assets	3,632.47	-	-	-	3,632.47
Total	**3,662.71**	-	-	-	**3,662.71**
As at 31st March 2023					
Trade Receivables	54.53	-	-	-	54.53
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,261.57	-	-	-	6,261.57
Total	**6,316.10**	**0.10**	-	-	**6,316.20**
As at 31st March 2022					
Trade Receivables	83.58	-	-	-	83.58
Loans to Others	-	0.10	-	-	0.10
Other Financial Assets	6,802.92	455.03	-	-	7,257.95
Total	**6,886.50**	**455.13**	-	-	**7,341.63**

Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligation associated with the financial liabilities.The Company's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital and excess operating cash flow to meet its needs for funds. The current Committed lines of credit are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet operational needs.

The table below provides undiscounted cash flows towards non derivative financial liabilities into relevant maturity based on the remaining period at the balance sheet date to the contractual maturity date and where applicable, their effective interest rates.

(₹ in Lakhs)

Particulars			Up to 1 Year	1 Year - 5 Years	More Than 5 Years	More Than 5 Years	Total
As at 30st December 2024							
Non Current							
Borrowings			-	11,275.75	-	-	**11,275.75**
Other Financial Liabilities							
Current							
Borrowings			753.57	-	-	-	**753.57**
Trade Payables			6,378.43	-	-	-	**6,378.43**
Other Financial Liabilities			892.65	-	-	-	**892.65**
Total			**8,024.65**	**11,275.75**	-	-	**19,300.40**
As at 31st March 2024							
Non Current							
Borrowings			-	7,527.60	-	-	**7,527.60**
Other Financial Liabilities							
Current							
Borrowings			388.77				**388.77**
Trade Payables			6,886.41				**6,886.41**
Other Financial Liabilities			426.67				**426.67**
Total			**7,701.85**	**7,527.60**	-	-	**15,229.45**
As at 31st March 2023							-
Non Current							
Borrowings				1,081.64			**1,081.64**
Other Financial Liabilities							
Current							
Borrowings			-				-
Trade Payables			12,598.38				**12,598.38**
Other Financial Liabilities			323.34				**323.34**
Total			**12,921.72**	**1,081.64**	-	-	**14,003.36**
As at 31st March 2022							-
Non Current							
Borrowings				1,135.25			**1,135.25**
Other Financial Liabilities							
Current							
Borrowings			898.72				**898.72**
Trade Payables			11,108.92				**11,108.92**
Other Financial Liabilities			1,435.62				**1,435.62**
Total			**13,443.26**	**1,135.25**	-	-	**14,578.51**

Market Risk : Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: Foreign currency risk, interest risk and other price risk such as commodity risk.

(i) Interest rate risk : The Company's exposure to the risk of changes in market interest rates relates primarily to debts having floating rate of interest. Its objective in managing its interest rate risk is to ensure that it always maintains sufficient head room to cover interest payment from anticipated cash flows which are regularly reviewed by the Board.

Particulars	Changes in Interest Rate	Effect on Profit Before tax 31st December,2024	Effect on Profit Before tax 31 st March,2024	Effect on Profit Before tax 31 st March,2023	Effect on Profit Before tax 31 st March,2022
Non Current & Current Borrowings	-0.50%	(60.15)	(39.58)	(5.41)	(10.17)
	0.50%	60.15	39.58	5.41	10.17

(ii) Foreign Currency 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 and arises where transactions are done in foreign currencies. It arises mainly where receivables and payables exist due to transactions entered in foreign currencies. The Group evaluates exchange rate exposure arising from foreign currency transactions and follows approved policy parameters utilizing forward foreign exchange contracts whenever felt necessary. The Group does not enter into financial instrument transactions for trading or speculative purpose. The Group does not have any outstanding foreign currency exposure at the end of the reporting periods.

(iii) Commodity Risk

The Company is exposed to the movement in the price of key raw materials and other traded goods in the domestic and international markets. The Company has in place policies to manage exposure to fluctuation in prices of key raw material used in operations. The Company enters into contracts for procurement of raw materials and traded Goods, most of the transactions are short term fixed price contracts and a few transactions are long term fixed price contracts.

(iv) Capital Management

The Company manages its capital to be able to continue as as going concern while maximising the returns to shareholders through optimisation of the debt and equity balances. For the purpose of calculating gearing ratio, debt is defined as non current and current borrowings (excluding derivatives). Equity includes all capital and reserves of the Company attributable to equity holders of the Company. The Company is not subject to externally imposed capital requirements. The board review the capital structure and cost of capital on an annul basis but has not set specific targets for gearing ratios. The risks asscciated with each class of capital are also considered as part of the risk reviews presented to the Board of Directors.

(₹ in Lakhs)

Particulars	As at 31st December 2024	As at 31st March 2024	As at 31st March 2023	As at 31st March 2022
Total Debt	12,029.32	7,916.37	1,081.64	2,033.97
Total Equity	43,897.75	44,425.59	44,520.24	43,046.24
Total Debt Equity Ratio	0.27	0.18	0.02	0.05

42. **Business Combination**

Amalgamation of Deep Energy Resources Limited ('Transferor Company-1'), Savla Oil and Gas Private Limited ('Transferor Company-2') with the Company

The Board of Directors of the Company in its meeting held on September 15, 2022, had approved the Scheme of Amalgamation under Sections 230-232 of the Companies Act, 2013 and in the matter of Scheme of Amalgamation of Deep Energy Resources Limited ('Transferor Company-1'), Savla Oil and Gas Private Limited (Transferor Company-2) with Prabha Energy Limited (previously Known as Prabha Energy Private Limited ('Transferee Company") with and their respective shareholders and creditors. The Scheme inter alia provides for the reverse merger of Transferor Company 1 and Transferor Company 2 into Transferee Company and as consideration, issue equity shares of the Company to all the shareholders of Transferor Company 1 and Transferor Company 2 in accordance with the Share swap Ratio mentioned in the Scheme. The aforesaid Scheme was sanctioned by Hon'ble National Company Law Tribunal (NCLT) Ahmedabad Bench vide order dated August 30, 2024. The Scheme has become effective from September 22, 2024 upon filing of the certified copy of the orders passed by NCLT with the relevant Registrar of Companies . All the assets, liabilities, reserves and surplus of the Transferor Company 1 and Transferor Company 2 have been transferred to and vested in the Transferee Company. The Appointed Date of the Scheme is April 01, 2022.

Accounting Treatment

Consequent to the scheme coming into effect and in accordance with the Share swap ratio enshrined in the scheme, the Company has allotted its 136905531 equity shares of Re. 1/- each (fully paid-up) to the equity shareholders of Deep Energy Resources Limited ('Transferor Company-1') and Savla Oil and Gas Private Limited with the Company ('Transferor Company-2') . As an integral part of the Scheme and upon the Scheme coming into effect on the Effective Date and with effect from the Appointed Date, the authorised share capital of the Transferor Company 1 of INR 32,00,00,000 (Indian Rupees Thirty Two Crore), comprised of 3,20,00,000 (Three Crore Twenty Lakh) Equity Shares having face value of INR 10 (Indian Rupees Ten) each. Further the authorised share capital of the Transferor Company 2 of INR 8,72,81,000 (Indian Rupees Eight Crore Seventy Two Lakh and Eighty One Thousand), comprised of 72,28,100 (Seventy Two Lakh Twenty Eight Thousand One Hundred) Equity Shares having face value of INR 10 (Indian Rupees Ten) each and 15,00,000 (Fifteen Lakh) Preference Shares having face value of INR 10 (Indian Rupees Ten) each, shall stand consolidated and vested in and merged with the authorised share capital of the Transferee Company. After considering consolidation of the authorised share capital of the Transferor Company 1 and the Transferor Company 2 with the authorised share capital of the Transferee Company as above and Bonus Issuance by the Transferee Company and sub-division of the Equity Shares of the Transferee Company , the authorised share capital of the Transferee Company shall stand enhanced to INR 64,07,48,700 (Indian Rupees Sixty Four Crore Seven Lakh Forty Eight Thousand and Seven Hundred), comprising into 58,81,48,100 (Fifty Eight Crore Eighty One Lakh Forty Eight Thousand and One Hundred) Equity Shares of face value of INR 1 (Indian Rupee One) each and 52,60,060 (Fifty Two Lakh Sixty Thousand and Sixty) Preference Shares having face value of INR 10 (Indian Rupees Ten) each.

A business combination involving entities or businesses under common control is a business combination in which all of the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and the control is not transitory. The transactions between entities under common control are specifically covered by IndAS 103. Such transactions are accounted for using the pooling-of-interest method. The assets and liabilities of the acquired entity are recognised at their carrying amounts of the Company's financial statements. No adjustments are made to reflect fair values or recognise any new assets or liabilities. The components of equity of the acquired companies are added to the same components within the Company's equity. The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves. The Company's shares issued in consideration for the acquired companies are recognized from the moment the acquired companies are included in these financial statements and the financial statements of the commonly controlled entities would be combined, retrospectively, as if the transaction had occurred at the beginning of the earliest reporting period presented.

Restated statement of Balance Sheet for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	As at 31st March 2022 (Reported)	Addition/ Elimination	As at 31st March 2022
Assets :			
(1) Non Current Assets			
(a) Property, Plant & Equipment	-	138.61	**138.61**
(b) Capital work-in-progress	15,681.27	1,194.58	**16,875.85**
(c) Intangible Assets	-	31,852.56	**31,852.56**
(d) Intangible assets under development	-	-	-
(e) Financial Assets		-	-
(i) Investments	-	776.34	**776.34**
(ii) Loan	0.10	-	**0.10**
(iii) Others	455.03	-	**455.03**
(f) Deferred Tax Assets (Net)	-	-	-
(g) Other Non Current Assets	2.35	130.54	**132.89**
Total Non Current Assets	**16,138.75**	**34,092.63**	**50,231.38**
(2) Current Assets			
(a) Inventories	639.70	-	**639.70**
(b) Financial Assets			
(i) Investments	-	-	-
(ii) Trade receivables	-	12.80	**12.80**
(iii) Cash and Cash Equivalents	2.80	3.50	**6.30**
(iv) Bank Balances other than (iii) above	-	20.48	**20.48**
(v) Loans	-	-	-
(vi) Others	6,802.74	0.08	**6,802.82**
(c) Current Tax Assets (net)	-	1.21	**1.21**
(d) Other Current Assets	145.61	3.47	**149.08**
Total Current Assets	**7,590.85**	**41.54**	**7,632.39**
Total Assets	**23,729.60**	**34,134.17**	**57,863.77**
Equity			
(a) Equity Share Capital	337.36	(207.40)	**129.96**
(b) Other Equity	9,823.19	32,958.80	**42,781.99**
Total Equity	**10,160.55**	**32,751.40**	**42,911.95**
Liabilities			
(1) Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	1,107.35	**1,107.35**
(b) Other Non current Liabilities	207.10	-	**207.10**
(c) Provision	231.74	-	**231.74**
(d) Deferred Tax Liabilities (Net)	(1.97)	41.94	**39.97**
Total Non Current Liabilities	**436.87**	**1,149.29**	**1,586.16**
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	600.00	205.21	**805.21**
(ii) Trade Payables			
(a) Total outstanding due of Micro and Small Enterprises	40.11	-	**40.11**
(b) Total outstanding dues of creditors other than Micro and Small Enterprises	11,049.00	3.83	**11,052.83**
(iii) Others	1,413.84	9.62	**1,423.46**
(b) Other Current Liabilities	29.20	14.85	**44.05**
(c) Provisions	-	-	-
(d) Current Tax Liabilities (Net)	-	-	-
Total Current Liabilities	**13,132.15**	**233.51**	**13,365.66**
Total Liabilities	**13,569.02**	**1,382.80**	**14,951.82**
Total Equity and Liabilities	**23,729.57**	**34,134.20**	**57,863.77**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	Year Ended 31st March 2022	Addition/ Elimination	Year Ended 31st March 2022
I. Revenue from Operations	-	43.43	**43.43**
II. Other Income	11.28	215.19	**226.47**
III. Total Income (I + II)	**11.28**	**258.62**	**269.90**
IV. Expenses			
(a) Cost of Materials Consumed	-	-	-
(b) Employee Benefits Expenses	0.21	12.14	**12.35**
(c) Finance Cost	8.84	42.36	**51.20**
(d) Depreciation & Amortization Expenses	-	6.94	**6.94**
(e) Other Expenses	5.98	52.71	**58.69**
Total Expenses	**15.03**	**114.15**	**129.18**
V. Profit Before Tax (III-IV)	**(3.75)**	**144.47**	**140.72**
VI. Tax Expenses:			
(a) Current Tax	-	0.52	**0.52**
(b) Tax relating to Earlier Years	-	-	-
(c) Deferred Tax	-	(0.12)	**(0.12)**
Net Tax Expenses	-	**0.40**	**0.40**
VII. Profit for The Year (V-VI)	**(3.75)**	**144.07**	**140.32**
VIII. Other Comprehensive Income (OCI)			
(a) Items that will not be reclassified to profit or loss			
(i) Remeasurement of defined benefit obligations	-	-	-
(ii) Income Tax relating to above	-	-	-
(b) Items that will be reclassified to profit or loss	-	-	-
Other Comprehensive Income for the year	-	-	-
IX. Total Comprehensive Income/(Expense) for The Year (VII+VIII)	**(3.75)**	**144.07**	**140.32**

Restated statement of profit and loss for the year ended 31 March 2022 (₹ in Lakhs)

Particulars	For the Year ended 31st March 2022	Additional/elimation	Revised For the Year ended 31st March 2022
Net cash flows from / (used in) operating activities (A)	3,521.86	253.17	3,775.03
Net cash flows from / (used in) investing activities (B)	(4,688.76)	(14.03)	(4,702.79)
Net cash flows from / (used in) financing activities (C)	866.71	68.47	935.18
III. Total Income (I + II)	11.28	258.62	269.90

Following is note for the adjustments made to assets and liabilities during the amalgamation process, leading to the generation of the capital reserve.

(Rs. In Lakhs)

Particulars	PEPL	SOGPL	DERL	Amount
Property, Plant and Equipment's	-	-	**131.66**	**131.66**
Capital work-in-progress	17,454.96	-	1,194.58	**18,649.54**
Intangible Assets	-	-	31,852.56	**31,852.56**
Investments	543.15	0.61	29.25	**573.01**
Inventories	7,275.53	19.34	419.89	**7,714.77**
Trade Receivables	-	-	-	-
Cash and Cash Equivalents	-	-	-	-
Other financial assets	-	53.53	-	**53.53**
Other assets	-	-	-	-
Total Assets	**25,273.64**	**73.48**	**33,627.94**	**58,975.06**
Finance Lease	-	-	-	-
Trade Payables	-	-	-	-
Current and Deferred tax	-	-	-	-
Other financial liabilities	-	-	-	-
Other liabilities & provisions	14,399.37	30.15	174.83	**14,604.35**
Reserves and Surplus	3,629.23	4,214.98	35,056.35	**42,900.56**
Total Liabilities and Reserves	**18,028.60**	**4,245.13**	**35,231.18**	**57,504.91**
Net Assets/ (Liabilities and reserves) (A)	**7,245.04**	**-4,171.65**	**-1,603.23**	**1,470.16**
Allotment of Equity Shares to new shareholders (B)				(1,369.06)
Investment cancellation (C)				-
Revaluation reserve on investments (D)				-
Capital Reserve on account of Amalgamation (A)-(B)-(C)-(D)				**101.10**

43. **Relationship with Struck off Companies**

The Company has not carried out any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956. There is no outstanding balance as at 31st December 2024 in case of said struck off company.

44. Balances of Other Current Liabilities, Trade Receivables and Trade Payables are subject to confirmation, reconciliation and adjustments if any.

45. In the opinion of the Management, current assets have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

46. Previous period figures have been regrouped, re-classified and re-arranged wherever considered necessary to confirm to the current year's classification.

47. The MCA wide notification dated March 24,2021 has amended Schedule III to the Companies Act,2013 in respect of certain disclosures. The Company has incorporated appropriate changes in the above results.

48. Additional information as required under para 2 of General Instruction of Division II of Schedule III to the Companies Act, 2013

The Company has not carried out any revaluation of Property, Plant and Equipment in any of the period reported in the Financial Statement hence reporting is not applicable.

48a The Company does not have hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has been initiated or pending against the Company for

48b holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

48c The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

48d The Company does not have any 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).

48e 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.

48f Term loans were applied for the purpose for which the loans were obtained.

48g The Company has not been declared as a wilful defaulter by any bank or financial institution or other lender in accordance with the guidelines on wilful defaulter issued by the Reserve Bank of India.

49 Figures of corresponding previous year have been regrouped /rearranged wherever necessary, to make them comparable.

50. The Consolidated Financial Statements were approved for issue by the Board of Directors on 25th February 2025.

As per our report of even date attached

For Mahendra N. Shah & Co.
Chartered Accountants
Registration No. 105775W

Chirag M. Shah
Partner
Membership No. F-045706

Place : Ahmedabad
Date : 25th February,2025

For and on behalf of the Board

Premsingh Sawhney
Chairman & Director
DIN : 03231054

Shail Savla
Managing Director
DIN : 08763064

Vishal Palkhiwala
CFO & Whole time Director (Finance)
DIN : 09695011

Nikita Agarwalla
Company Secretary
Membership No :A69933

L. **CHANGE IN ACCOUNTING POLICIES IN THE LAST THREE YEARS AND THEIR EFFECT ON THE PROFITS AND RESERVE.**

There has been no significant changes in the accounting policies during the F.Y. 2024, 2023, and 2022.

M. **SUMMARY OF CONTINGENT LIABILITIES**

A summary of our contingent liabilities as at December 31, 2024 is as set out below:

(₹ in Lakhs)

Particulars	Aggregate value at Nominal Value
A. Contingent Liabilities not provided for in respect of :	
Pending Litigation*	
(a) Excise duty, Service tax, Custom duty matters	**163.26**
(b) Claims against the Company/ Disputed Demands not acknowledged as debts	**4,375.03**
B. Commitments:	
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances)	**1,646.91**
	6,185.20
Total Amount	

** The Company's pending litigations comprise of claims against the Company and Proceedings pending with Tax/ Statutory/ Government Authorities. The Company has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company is confident of receiving adjudications in its favour in respect of all its pending litigations. Expected timing of outflow is not ascertainable at this stage, the matters being under dispute/ contingent. The Company has not considered those disputed demands/claims as contingent liabilities, for which, the outflow of resources has been considered as remote.*

N. SUMMARY OF RELATED PARTY TRANSACTIONS

a. List of related Parties

1. Enterprise over which Key Managerial Personnel is having control
Deep Industries Limited
Adinath Exim Resources Limited

2. Key Management Personnel
Mr. Shail Savla (Managing Director)
Mr. Premsingh Sawhney (Chairman and Executive Director)
Mrs. Shaily Dedhia (Independent Director)
Ms. Priyanka Gola (Independent Director)
Mr. Vishal Palkhiwala (Executive Director and CFO)
Mr. Navin Chandra Pandey (Independent Director)

3. Key Managerial Personnel relative
Mr. Manoj Savla
Mrs. Mita Savla
Mrs. Vidhi Savla

b. Transactions with Related Parties:

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Managerial Remuneration	30.80	42.00	42.00	8.40
Mrs. Shaily Dedhia	Key Management Personnel	Sitting Fees	0.20	0.40	0.50	0.50
Mr. Navin Chandra Pandey	Key Management Personnel	Sitting Fees	0.50	1.00	1.25	0.75
Ms. Priyanka K Gola	Key Management Personnel	Sitting Fees	0.20	-	-	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration	12.66	15.12	9.00	-
Mr. Premsingh Sawhney	Key Management Personnel	Managerial Remuneration	121.50	156.00	96.00	97.00
Mrs. Mita Savla	Key Management Personnel Relative	Rent Expense	7.85	8.55	9.61	9.04
Mr. Manoj Savla	Key Management Personnel Relative	loan repaid	-	-	202.59	-
Mrs. Mita Savla	Key Management Personnel Relative	Security Deposit Given	0.71	0.71	0.68	0.64
Mr. Shail Savla	Key Management Personnel	Interest expenses	71.69	51.12	33.51	-
Mrs. Vidhi Savla	Key Management Personnel Relative	Loan /Advance Repaid/Received	-	84.50	600.07	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Purchase of Goods & Services	1,730.65	1,132.96	-	-
		Loan Repaid	1,106.91	-	-	-
		Loan Taken	3,475.20	5,850.00	-	-
		Interest expenses	498.56	16.73	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan repaid	-	-	404.90	39.90
		Interest expenses	-	-	3.30	-
		Loan Taken	-	-	-	25.00

a. Balance With Related Parties : End of the Year / Period (₹ in Lakhs)

Name of Related Party	Nature of Relation	Transaction	Period Ended 31st December 2024	Year Ended 31st March 2024	Year Ended 31st March 2023	Year Ended 31st March 2022
Mr. Shail Savla	Key Management Personnel	Loans Payable (Including Interest Payable)	747.51	711.60	750.09	-
Mrs. Mita Savla	Key Management Personnel relative	Other Payable	3.19	2.43	-	-
Mr. Manoj Savla	Key Management Personnel relative	Loan Payable	-	-	-	202.59
Mr. Shail	Key Management	Managerial Remuneration Payable	2.65	2.50	3.40	-
Mr. Premsingh Sawhney	Key Management	Managerial Remuneration Payable	9.13	15.30	8.00	-
Mr. Vishal Palkhiwala	Key Management Personnel	Managerial Remuneration Payable	1.24	1.18	1.13	-
Mr. Vishal Palkhiwala	Key Management Personnel	Other Receivable	-	-	2.50	-
Deep Industries Limited	Enterprise over which Key Managerial Personnel is having control	Loans Payable (Including Interest Payable)	8,731.91	5,865.05	-	-
	Enterprise over which Key Managerial Personnel is having control	Trade Payable	3,192.03	2,073.73	-	-
	Enterprise over which Key Managerial Personnel is having control	Advance Payable	-	0.50	-	-
Adinath Exim Resources Limited	Enterprise over which Key Managerial Personnel is having control	Loan Payable	-	-	-	485.60

O. DETAILS OF OUR GROUP COMPANIES

In accordance with the provisions of SEBI ICDR Regulations, as amended from time to time for the purpose of identification of Group Companies, our Company has considered such companies with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum, as covered under the applicable accounting standards, i.e., Ind AS 24 and such other companies as considered material by our Board as our group company. Our Board has adopted a policy of materiality for determining the Group Company by passing a resolution at its meeting held on November 23, 2024 which is reproduced below

Policy of Materiality

For the purpose of disclosure in the Information Memorandum, a company shall be considered material and disclosed as a Group Company if:

i. such companies (other than promoter(s) and subsidiary/subsidiaries) with which there were related party transactions, during the period for which financial information is disclosed in the Information Memorandum; and

ii. such companies shall be considered material and disclosed as group companies which are part of the Promoter Group and with which there were transactions in the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum, which, individually or in the aggregate, exceed 10% of the total revenues of our Company for the most recently completed fiscal (i.e., fiscal 2024) as per the consolidated financial information included in the Information Memorandum.

Based on the above, the following companies have been identified as our Group Companies:

1. Deep Industries Limited
2. Adinath Exim Resources Limited

The details of our Group Companies are as follows:

1. Deep Industries Limited (DIL)

Corporate Information : DIL was incorporated as "Deep Industries Limited" on November 15, 2006 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC"). The CIN of DIL is L14292GJ2006PLC049371. The registered office of DIL is situated at 12A& 14, Abhishree Corporate Park, Ambli Bopal Road, Ambli, Ahmedabad, Ahmedabad, Gujarat, India, 380058.

Nature of activities

Deep Industries Limited is in business of Oil and Gas field services and is specialized in providing Gas Compression Services, Drilling and Workover Services, Gas Dehydration, and also having expertise in Integrated Project management Services.

Financial Performance: The brief financial performance of DIL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	3,200.00	3,200.00	3,200.00
Preference share capital	-	-	-
Reserve and Surplus/other equity	122,435.85	1,13,192.50	1,05,949.48
Revenue from operation (Net)	38,190.99	30,118.36	27156.68
Profit after tax (PAT)	10,425.23	7830.84	6934.14
Earnings per share (EPS)-Basic	16.29	12.24	10.83
Earnings per share (EPS)-Diluted	16.29	12.24	10.83
Net Asset Value per equity share (₹)	39.26	36.37	34.11

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	6,41,32,000 (P.Y. 6,41,32,800) Equity Shares of ₹ 5/- each	3,206.60
	Total	**3,206.60**
II	**Issued, Subscribed and Paid-up Share Capital**	
	6,40,00,000 (P.Y. 6,40,00,000) Equity Shares of ₹ 5/- each	3,200.00
	Total	**3,200.00**

2. Adinath Exim Resources Limited (AERL)

Corporate Information : AERL was incorporated as "Adinath Exim Resources Limited" on January 20, 1995 under the Companies Act, 1956 in the state of Gujarat vide Certificate of Incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli ("RoC") and it obtained certificate of commencement of business on January 25, 1995 issued by RoC. The CIN of AERL is L65100GJ1995PLC024300. The registered office of AERL is situated at 601, Astron Tower, Opp. Iskon Mandir, Nr. Casalla Tower, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015.

Nature of activities : Adinath Exim Resources Limited is in the business of finance and lease operations and is specialized in financing all types of leasing activities.

Financial Performance : The brief financial performance of AERL during preceding three financial years as per the audited standalone financial statements is as under:

(₹ in Lakhs except amount per share)

Particulars	2024	2023	2022
Paid up Equity share capital	431.91	431.91	431.91
Reserve and Surplus/other equity	1470.84	1242.10	1149.54
Revenue from operation (Net)	103.46	99.73	97.48
Profit after tax (PAT)	55.57	68.11	34.93
Earnings per share (EPS)-Basic& Diluted	1.29	1.58	0.81
Net Asset Value per equity share (₹)	1.29	1.58	0.81

Capital Structure *(₹ in Lakhs, except share data)*

	Particulars	Aggregate value at Nominal Value
I	**Authorised Share Capital**	
	55,00,000 Equity Shares of ₹ 10/- each	550.00
	Total	**550.00**
II	**Issued and Subscribed Share Capital**	
	52,15,450 Equity Shares of ₹ 10/- each	521.54
	Total	**521.54**
III	**Paid up Share Capital**	
	43,19,100 Equity Shares of ₹ 10/- each	431.91
	Add: 4,48,150 Forfeited Shares (Originally Paid Up)	44.82
	Total	**476.73**

P. INTERNAL RISK FACTORS

1. **Estimates on reserves, resources and production profile data are based upon certain assumptions or estimates basis on some survey and simulation and actual outcome may be less than the initial estimates.**
In the oil and gas industry, estimates of economically recoverable reserves, resources, and production profiles are often based on a range of assumptions and models, which can include geological surveys, seismic data, drilling results, and other forms of simulation. These estimates are typically classified into categories such as proved reserves, probable reserves, and possible reserves, depending on the level of certainty and the risk associated with each. The subsurface is difficult to fully understand, and the distribution of hydrocarbons can vary significantly from one reservoir to another. Even with advanced technologies, it is challenging to predict the exact size, shape, and productivity of an oil or gas field. Estimates are often based on a limited amount of data, which may come from drilling initial wells, seismic surveys, or other indirect methods. These data can be incomplete, imprecise, or may not capture all the complexity of the reservoir. We rely on assumptions and estimates for data on Quantity and Quality of gas output, production costs, operating costs, amount and timing of additional exploration and future development expenditure and future natural gas sale prices . There may be adverse effect on financial and operational performance If the estimates does not match actual performance.

2. **Our operational assets are leased or are on rental, which may adversely affect our operations.**
Leasing or renting operational assets in the oil and gas industry can introduce several risks that may adversely affect operations. When assets are leased, the operator depends on the performance and reliability of the leasing company. If the leasing company faces financial difficulties, legal issues, or operational disruptions, it could impact the availability or quality of the leased assets. Further, Leased assets may not always be available when needed. If the leasing company has limited availability of critical equipment or if there are delays in the delivery of leased assets, this can disrupt operations. Further, the terms and conditions of rental agreements might not always be favorable, and there could be price escalations or changes in lease terms that increase the financial burden on the operator. Since the company does not own the assets, it does not benefit from asset appreciation or depreciation in its balance sheet. The company is essentially paying for the use of the assets without accumulating any equity

3. **Extraction and production of natural gas is highly risky activity involving significant uncertainties and may adversely affect company's operations and financial position.**
Natural gas reservoirs are not always as predictable as initially expected. The size, pressure, and permeability of a gas field can vary significantly, and this uncertainty can lead to lower-than-anticipated production or premature depletion of reserves. The process of exploring for natural gas involves significant risks, as seismic surveys and drilling operations may not always yield the expected reserves. Exploration in unproven areas or challenging environments (e.g., offshore or deep shale) can lead to dry wells or unproductive fields. The process of drilling wells and extracting natural gas is technically demanding. Problems like equipment failure, blowouts, or well integrity issues can lead to operational delays, increased costs, or accidents. Advanced techniques such as hydraulic fracturing (fracking) or deepwater drilling add further complexity and risk. A productive well may become uneconomic if pernicious substances are encountered which impair or prevent the production of natural gas from the well. The company may encounter a situation whereby even productive wells do not produce sufficient commercial quantities. Over time, natural gas production from a field typically declines. If the initial production rate is overestimated, the company may face lower-than-expected cash flows. Similarly, if unforeseen geological or technical challenges arise, production may decline faster than planned. Natural gas prices can fluctuate significantly due to global supply-demand dynamics, geopolitical tensions, weather patterns, and broader economic conditions. Price volatility makes it difficult to predict revenues and plan investments, creating financial uncertainty. A prolonged drop in prices can make some projects financially unfeasible. Unexpected operational challenges can result in cost overruns, especially in complex projects or difficult-to-reach reserves. Higher-than-expected operating costs can eat into profit margins, reducing financial stability. Exploration of gas emits hazardous toxins in air and water, which may affect environment and human health. This may result into penalties or fines from Government, which may adversely affect operations and financial position of the company

4. **Watering cost is too high in gas exploration activity, which may have adverse effect on operations and financials.**
Coal beds often contain water that must be removed in order for natural gas to be get detached from coal and flowto the well bore. Here the technical capability to remove and dispatch sufficeint quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations. Watering costs in natural gas exploration and production, particularly in activities water-intensive extraction methods, can indeed have a significant impact on operations and the financial position of a company. These costs arise from the need to source, transport, store, and dispose of large volumes of water, which are critical to the drilling and extraction processes. The process requires significant water resources, often leading to high costs for sourcing and handling large volumes of water. Sourcing and transporting large quantities of water to remote drilling sites can incur high transportation, storage, and management costs. The infrastructure needed to supply water (such as pipelines, tanks, or trucks) adds to operational expenses. In some regions, water resources may be scarce, and companies may face competition for water rights, particularly in arid or drought-prone areas. Limited water availability can increase the cost of securing water for operations, either through purchasing rights or negotiating with local authorities. Governments and local authorities may impose restrictions on water usage for industrial purposes, especially in areas facing water shortages or environmental concerns. Further, the treatment and disposal of wastewater involve substantial costs, including the construction and operation of treatment facilities, compliance with environmental standards, and transportation to disposal sites.
Coal beds often contain water that must be removed in order for natural gas to be get detached from coal and flowto the well bore. Here the technical capability to remove and dispatch sufficeint quantities of water from coal seal defines the speed with which the production of natural gas will be started from the well. Also of production is halted froma well for an extended period of time after getting commenced, the water accumulates again in the well and it requires further de-watering operation to be done involving additional cost apart from loss in revenues due to halting of production. Further if the water disposed fails to meet regulatory requirements in terms of water content and safety, the company may have to incure additional cost of water treatment facility and disposal operations

5. **Our business requires skilled manpower and machines, any shortage of labour and machinery breakdown may affect operations.**
The reliance on skilled manpower and machinery is a crucial aspect of the natural gas exploration and production business. Any shortage of skilled labor or breakdowns in machinery can have significant adverse effects on operations, productivity, and ultimately the financial health of a company. Skilled labor is essential for ensuring that operations run smoothly. In natural gas exploration and production, this includes engineers, geologists, drill operators, technicians, and safety personnel. A shortage of skilled workers can cause delays in drilling, exploration, and production activities, which may push back project timelines and reduce overall productivity. If the demand for skilled workers exceeds the supply, companies may need to offer higher wages, benefits, and incentives to attract and retain talent. This can increase operational costs, especially in highly specialized roles, and put pressure on profit margins. Skilled workers are responsible for maintaining high operational standards and ensuring the safety of the workforce and equipment. A shortage of skilled labor could lead to mistakes, reduced efficiency, and potentially unsafe work conditions. Safety violations or accidents can result in costly downtime, regulatory fines, or legal liabilities. The need to recruit and train new workers to fill skill gaps can lead to increased costs. Training takes time and resources, during which workers are not fully productive. Additionally, companies may need to invest in recruitment efforts to attract qualified candidates, especially in regions where there is a high demand for skilled labor in the energy sector.
Further, machinery breakdowns, whether in drilling rigs, extraction equipment, or transportation infrastructure, can lead to significant production downtime. This disrupts operations, causes delays in meeting production targets, and may result in lost revenue. Prolonged downtime can also negatively affect project timelines and result in higher operational costs as equipment repair or replacement becomes necessary. Continuous use of heavy machinery in harsh environments (e.g., drilling rigs, compressors, turbines) leads to wear and tear. Repairs or replacements can be expensive, particularly if critical machinery breaks down unexpectedly. In addition to the direct costs of repair or replacement, there may also be costs associated with lost production and the labor required for maintenance. If machinery is not functioning optimally due to breakdowns or ongoing maintenance, the overall efficiency of operations is reduced. This can lead to slower production rates, higher energy consumption, and increased operational costs. In the long term, poor machinery performance can lead to lower profit margins.

Q. OUTSTANDING LITIGATIONS OF THE COMPANY, PROMOTERS, DIRECTORS OR ANY OF THE GROUP COMPANIES:

In relation to (iv) above, our Board in its meeting held on November 23, 2024, has considered and adopted a policy of materiality for identification of material litigation. In terms of the materiality policy adopted by our Board, any outstanding litigation:

A. Involving our Company and Subsidiaries:

I. where the aggregate monetary claim made by or against our Company and our Subsidiaries, in any such pending litigation proceeding, is in excess of (i) two per cent (2%) of turnover as per the audited consolidated financial statement, (ii) two per cent (2%) of net worth as per the audited consolidated financial statements, or (iii) five per cent (5%) of the average of absolute value of profit or loss after tax as per the last three (3) audited consolidated financial statements. , whichever is lower, for the fiscal 2024; and

ii. where the monetary liability is not quantifiable, or which does not fulfil the threshold specified in (i) above, but the outcome of which could, nonetheless may have a material adverse effect on the position, business, operations, prospects or reputation of our Company;

B. Involving our Directors and our Promoters (individually or in aggregate), the outcome of which would materially and adversely affect the business, operations, prospects, financial position, or reputation of our Company, irrespective of the amount involved

Further, except as disclosed in this chapter, there are no disciplinary actions including penalties imposed by SEBI or recognized stock exchanges against our Promoters, in the last five Fiscals immediately preceding the date of Information Memorandum, including any outstanding action.

Further, except as disclosed in this chapter, there are no outstanding litigations involving our Group Companies as of the date of Information Memorandum, which will have a material impact on our Company.

Our Board has approved, pursuant to its meeting dated November 23, 2024, that in view of the nature and extent of outstanding dues of our Company and the nature of business undertaken by our Company, a creditor of our Company, shall be considered to be material for the purpose of disclosure in Information Memorandum, if amounts due to such creditor exceeds 5 per cent. of our Company's consolidated trade payables as per the Consolidated Financial Statements as of June 30, 2024, which is ₹ 348.54 Lakhs ("Creditors' Materiality Policy").

It is clarified that for the purposes of the above, pre-litigation notices received by our Company, Directors, Promoters, Subsidiaries or Group Companies from third parties (excluding those notices issued by statutory/ regulatory/ tax authorities or notices threatening criminal action) shall, unless otherwise decided by the Board, shall not be considered as material until such time that our Company, Directors, Promoters, Subsidiaries or Group Companies, as applicable, is impleaded as defendant in litigation proceedings before any judicial forum.

We have disclosed matters relating to direct and indirect taxes involving our Company, Directors and Promoters in a consolidated manner giving details of the number of cases and the total amount involved in such claims. All terms defined in a particular litigation disclosure below are for that particular litigation only.

I. Litigation proceedings initiated against our Company

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings:

1. Income Tax Proceedings against Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 1851.04 lakh.
2. Income Tax Proceedings against Savla Oil and Gas Private Limited:
There is 1 case pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 36.93 lakh.

II. Litigation proceedings initiated by our Company

a) Criminal proceedings: Nil
b) Other material pending proceedings:

3. Our Company have filed a writ petition before the Hon'ble High Court of Gujarat challenging the order of the Director General of Hydrocarbons (DGH) refusing the relinquishment of block VN-ONN, situated in Madhya Pradesh. The case is currently pending to be adjudicated.
4. A writ petition has been filed before the Hon'ble High Court of Delhi by the erstwhile Deep Energy Resources Limited against the order of the DGH refusing the relinquishment of block SR-ONN, situated in the state of Chattisgarh. The case is currently pending and has been adjourned to explore the possibility of an amicable settlement between the parties.
5. Income Tax Proceedings by Deep Energy Resources Limited:
There are 3 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 28.08 lakh.
6. Income Tax Proceedings by Savla Oil and Gas Private Limited:
There are 3 cases pending with the various authorities such as CIT (Appeal) and ITAT under section 220(2), 154, 147, 234D of the Income-tax Act, 1961, where total amount involved is ₹ 1,097.83 lakh.

III. Litigation proceedings initiated against our Directors

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

IV. Litigation proceedings initiated by our Directors

a) Criminal proceedings: Nil
b) Other pending proceedings: Nil

V. Litigation proceedings initiated against our Promoters

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings:

Income tax proceedings against Paras Shantilal Savla

1. Writ proceeding before the Hon'ble High Court for Assessment Year 2013-14 towards disallowance of Long Term Capital Gain with respect to amount of ₹ 129.57 lakhs.
2. Demand is raised for ₹ 11.44 lakhs under section 143(1)(a) of the Income-tax Act, 1961 for Assessment Year 2021-22.

Income tax proceedings against Manoj Shantilal Savla
There are 4 cases pending with the various authorities under the Income-tax Act, 1961, where total amount involved is ₹ 232.47 lakhs.

Income tax proceedings against Rupesh Kantilal Savla
Appeal proceedings with CIT Appeals 49, Mumbai for Assessment Year 2011-12 and Assessment Year 2018-19 against demand raised towards which amount is involved ₹. 244.82 lakhs and ₹ 2.77 lakhs respectively.

Income Tax Proceedings against Manoj S. Savla jointly with Paras S. Savla on behalf of Shantilal Savla Family Trust
1 Appeal proceeding with CIT Appeals for Assessment Year 2020-21, 2021-22 and 2022-23 against demand raised under section 143(3) and 154 of the Income-tax Act, 1961 towards which total amount involved is ₹ 209.34 lakhs.

Income Tax Proceedings against Priti Paras Savla
3 Appeal proceedings with CIT Appeals for Assessment Year 2017-18 and 2019-20 against demand raised under section 69 read with section 115BBE and 153c of the Income-tax Act, 1961 towards which total amount involved is ₹ 412.12 lakhs.

Income Tax Proceedings against Sheetal Rupesh Savla
3 Appeal proceedings with Appellant Tribunal G Bench Mumbai for Assessment Years 2011-12, 2012-13 and 2013-14 towards which amount involved ₹ 151.21 lakhs., ₹ 36.53 lakhs and ₹ 168.44 lakhs respectively

Income Tax Proceedings against Mita Manoj Savla
1 Appeal proceeding with CIT Appeals for Assessment Year 2013-14 against disallowance of long term capital gain of ₹ 19.93 lakhs.

Income Tax Proceedings against Paras Savla Family Trust
1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

Income Tax Proceedings against Manoj Savla Family Trust
1 proceeding under the Income-tax Act, 1961, where total amount involved is ₹ 37.16 lakhs.

c) Other material pending proceedings: Nil
d) Disciplinary action including penalty imposed by SEBI or stock exchanges against promoters in the last five financial years including outstanding action:
In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.
However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

VI. Litigation proceedings initiated by our Promoters

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

VII. Litigation proceedings against our Subsidiaries

a) Criminal proceedings: Nil
b) Statutory or regulatory proceedings: Nil
c) Other material pending proceedings: Nil

VIII. Litigation proceedings initiated by our Subsidiaries

a) Criminal proceedings: Nil
b) Other material pending proceedings: Nil

IX. Any pending litigation involving the Group Company which has a material impact on our Company
Nil

X. Tax proceedings against our Company, Directors, Promoters, Subsidiaries, and Group Company

(₹ in Lakhs)

Nature of Cases	Numbe	Amount Involved
Company		
Indirect Tax	-	-
Direct Tax	10	3013.88
Promoters		
Indirect Tax	-	-
Direct Tax	17	1681.52
Directors		
Indirect Tax	-	-
Direct Tax	-	-
Subsidiaries		
Indirect Tax	-	-
Direct Tax	-	-
Group Company		
Indirect Tax	-	-
Direct Tax	-	-

Outstanding Dues to Small Scale Undertakings or any other Creditors

As of December 31, 2024, the total trade payables of our Company, was ₹ 6378.43 Lakhs, the details of which are as follows:

Particulars	No. of Cre	Amount due
Material Creditors	5	348.54
Micro, Small or Medium enterprises	4	17.69
Other Creditors	1474	6012.20
Total	1483	6378.43

R. REGULATORY ACTION, IF ANY - DISCIPLINARY ACTION TAKEN BY SEBI OR STOCK EXCHANGES AGAINST THE PROMOTERS IN LAST 5 FINANCIAL YEARS –

In relation to the order passed by SEBI dated 30-Sept-2019, there was an allegation of insider trading on mere facebook likes without establishing any other connections and base. We would like to inform you that, Mr. Rupesh Savla has already served the debarment period of 6 months which ended on 31-3-2020. Further he has already paid a sum of ₹ 1,74,57,816 towards the penalty imposed by SEBI on 19-Oct-2019. Hence there remains no further compliance required to be done from Mr. Rupesh Savla's side.
However being aggrieved with the order, he has filed an appeal against the same with Hon. Supreme Court of India where the matter is currently under consideration.

S. OUTSTANDING CRIMINAL PROCEEDINGS AGAINST THE PROMOTERS – NIL

T. PARTICULARS OF HIGH, LOW AND AVERAGE PRICES OF THE SHARES OF THE LISTED TRANSFEROR COMPANY DURING THE PRECEDING THREE YEARS:

The high, low and average market closing prices recorded on the Stock Exchanges during the last three years and the number of Equity Shares traded on these days is stated below:

BSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	238.75	January 05, 2024	34,987	101.40	April 12, 2023	217	151.15
2022-23	154.00	November 16, 2022	3,041	52.10	April 01, 2022	55,217	108.82
2021-22	62.60	July 14, 2021	81,117	30.80	April 22, 2021	15,586	43.06

(Source: www.bseindia.com)

NSE

Fiscal	High (₹)	Date of High	Volume on date of High (number of Equity Shares)	Low (₹)	Date of Low	Volume on date of Low (number of Equity Shares)	Average market price of Equity Shares for the year (₹)
2023-24	237.00	January 05, 2024	1,56,476	102.70	April 11, 2023	14,743	156.50
2022-23	152.75	October 11, 2022	1,65,017	51.15	April 01, 2022	2,66,096	108.86
2021-22	62.70	July 14, 2021	9,68,203	30.05	April 22, 2021	21,148	42.55

(Source: www.nseindia.com)

Notes:

1. **High, low and average prices are based on the daily closing prices.**
2. **In case of two days with the same high or low price, the date later one has been considered.**

U. MATERIAL DEVELOPMENT AFTER THE DATE OF LAST FINANCIAL STATEMENTS AS ON DECEMBER 31, 2024

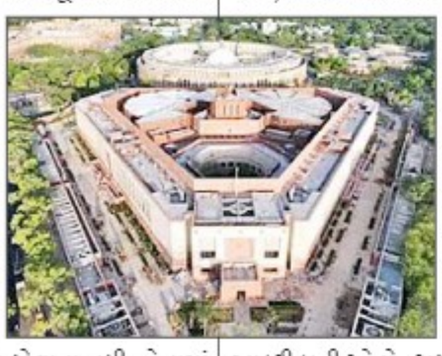
There are no circumstances that have arisen since December 31, 2024, being the date of the last financial statements as disclosed in Information Memorandum which materially or adversely affect or are likely to affect, our operations or profitability, or the value of our assets or our ability to pay our material liabilities within the next twelve months.

For and on behalf of the Board of Directors of Prabha Energy Limited.
Premsingh Mangatsingh Sawhney [Chairman & Executive Director]
Shail Manoj Savla [Managing Director]
Date: 28.02.2025
Place: Ahmedabad.

તંત્રી સ્થાનેથી...

રાજનીતિમાં અપરાધીઓને રોકવા તે નૈતિક દાયિત્વ બની રહે છે

રાજનીતિમાં મત મેળવી શકે, ટોળા એકત્ર કરી શકે તેવા ઉમેદવારની તાતી જરૂરિયાત રહે છે. આવા ઉમેદવાર જો જેલમાં હોય તો પણ ચૂંટણી લડી શકે છે, તો કેટલાકનું જીવન ગુન્હાહિત હોય તો પણ બેધડક ચૂંટણીના મેદાનમાં ઝુકાવે છે, કેમ કે તેમની પાસે પૈસો છે. 'જી હુજુરિયા' ઓ છે, હા જી - હા જી કરનારાઓનો તોટો નથી. આવા લોકો સામ, દામ, દંડ અને ભેદની નીતિ અખત્યાર કરો પોતાનો વિજયી વાવટો ફરકાવી દે છે, અહીં વ્યક્તિના રંગ-રૂપ જોવાતા નથી, તેનામાં ગુણ-અવગુણ નથી જોવાતા, કેવળ પૈસા જોવાય છે. તેમની આસપાસ 'જી હજુરિયા'ઓ કેટલા છે, વળી વળીને સલામો કરનારા કેટલા છે તે જોવાય છે. બસ, આવા લોકો ચૂંટણી લડે છે અને સર્વોચ્ચ પદ સુધી પણ પહોંચે છે, તેઓ સારી વાણી ઉચ્ચારી નથી શકતા, અલ્પ શિક્ષણ મેળવેલું છે, અથવા તેઓ ભણ્યા જ નથી હોતા. બસ, કેવળ તેમનો પૈસો બોલે છે, ખાણી પીણીના જલસા બોલે છે. સામ, દામ, દંડ તે ભેદનો પ્રભાવ બોલે છે. એટલે ઘણા વર્ષોથી કેટલાક નેતાઓ સુફિયાણી વાતો કરીને રાજનીતિમાંથી અપરાધીપણું દૂર કરવાની ચળવળ ચલાવતા હોવાનો દેખાડો કરતા રહે છે. તેઓ ખોટા વચનો પણ આપે છે. વીજ સુવિધા, સ્વચ્છ જળ વ્યવસ્થા, ગટર લાઈન, રોડ રસ્તા અને રહેણાક સુવિધાઓ પૂરી પાડીશું એમ મતદારોને લલચાવે છે. કેટલાક કિસ્સામાં ખાણીપીણીના જલસામાં છૂટથી બીજા કેદી પદાર્થોનું સેવન પણ આગળ રહે છે. આવા લોકો માટે શું કહેવું? અપરાધીઓને રાજકારણથી દૂર રાખવા માટે વચનો અપાય છે. પરંતુ તે વાતો ખાલી હવામાં ચકરાતી રહી જાય છે. દરેક પાર્ટીમાં આવા પરિબળો જોવા મળી જાય છે. ક્યાંક ઓછા તો ક્યાંક વધુ, આવા પરિબળો છૂટથી મસલ પાવર આગળ રાખી, લોભ લાલચ આપી મતદાનમાં સ્વહિત સધાય તેવો માહોલ ખડો કરે છે. વર્ષો પહેલા બુથ કેપ્ચરિંગ થતું, બેલેટ પેપર ઉપર ખોટા ચોકડા વાગતા, આજે પણ ઘણા પ્રદેશોમાં ખોટા મતદાનની બૂમો પડે છે. અરે ઈવીએમની યાંત્રિક ખામીઓ પણ આગળ રાખીને ઊહાપોહ કરવામાં આવે છે. પણ, વિપક્ષીઓની બૂમો બહેરાકાને અથડાય છે. એ જે હોય તે બૌધ્ધિકો એમ માને છે કે, કોઈ દૂધે ધોયેલા નથી હોતા. જે પણ પક્ષ સત્તામાં આવે છે તે ખુદના અનુશાસનનું ચલણ બેઠીઝક ચલાવે છે. તેમને રોકનાર તેમને રોકનાર કોઈ હોતા નથી, હોય તો પણ તેમને ઝાઝો ફરક પડતો નથી. તેઓ લગભગ ખુદનો જ દોરી સંચાર ચાલુ રાખે છે. આજે રાજનીતિમાં અપરાધીઓનો ઈજારો સ્પષ્ટપણે દેખાય છે. અહીં કોઈની સામે આંગળી સીંઝી શકાતી નથી. આંગળી ચીંધવાની સજા પણ આકરી બની રહે છે. રાજનીતિમાં અપરાધીઓને રોકવા માટેનું નૈતિક દાયિત્વ હોવું જોઈએ, બસ, આજે આ મુદ્દે વાત કરીશું. દુનિયાના સૌથી મોટા લોકતાંત્રિક દેશ ભારતમાં રાજનીતિના અપરાધીકરણને રોકવા માટેનો એક મોટો પડકાર દેખાય છે. સુપ્રીમ કોર્ટ અપરાધિક મામલાઓમાં સજાવાળા રાજનેતાઓને ચૂંટણી લડવા પર આજીવન પ્રતિબંધ લગાવવાની અરજી પર વિચાર કરી રહી છે. કેન્દ્ર સરકારે આ સંદર્ભમાં સુપ્રીમકોર્ટે કહ્યું કે, અપરાધી રાજનેતાઓને કાયમ માટે ચૂંટણી લડવાથી રોકવા અનુચિત રહેશે. કેમ કે તે અપરાધ માટે વધુ કઠોર સજા આપવા અને વ્યક્તિમાં સુધારાની સંભાવનાને ખતમ કરવા બરાબર છે. કેન્દ્ર સરકારનો તર્ક છે કે, જો એવી કોઈ કાનૂની વ્યવસ્થાની જરૂરિયાત છે તે એના પર નિર્ણયને અધિકાર બંધારણીય રૂપથી ફક્ત વિધાયિકાઓને જ છે, ન્યાય પાલિકાને નહીં, તો અદાલતોનો તર્ક છે કે, જો અપરાધિક પૃષ્ઠભૂમિના લોકો સંસદમાં અથવા વિધાનસભાઓમાં પહોંચે છે તો પોતાની વિરૂધ્ધ કાનૂન બનાવવામાં એમના હિતોનો ટકરાવ થશે. આ યક્ષ પ્રશ્નનો ઉત્તર શોધવાનું કામ સર્વોચ્ચ અદાલતે જ કરવાનું છે, પરંતુ અપરાધીઓને સંસદ અથવા વિધાનસભાઓમાં પહોંચતા રોકવા એક એવું દાયિત્વ છે જેને ફક્ત બંધારણીય વ્યવસ્થાઓ અને કાનૂની આંટીઘૂંટીના હિસાબથી જ ના જોવું જોઈએ. કેન્દ્ર સરકારનો તર્ક કાનૂની દૃષ્ટિકોણથી સમજી શકાય છે, પરંતુ શું તે નૈતિક રૂપથી ઉચિત છે? ચૂંટાયેલ પ્રતિનિધિઓથી ઉચ્ચ તૈતિક મૂલ્યોનું પાલન અને જવાબદારીની અપેક્ષા રખાય છે. ગંભીર અપરાધિક આરોપો સિધ્ધ થવા પર કોઈને પણ સાર્વજનિક પદ પર ટકી રહેવાનો નૈતિક અધિકાર ના હોવો જોઈએ.



આજના સમયે લગભગ ૪૩ ટકા સાંસદો પર અપરાધિક કેસો નોંધાયેલા છે

પગલાં નહીં ભરાય તો લોકતંત્રના મૂળ નબળાં પડશે

મહાકુંભઃ ભારતનું ગ્લોબલ મોડેલ

પ્રયાગરાજ મહાકુંભ એક ઈતિહાસ સર્જી ગયો અને તેની સાથે ભારતની અનેક શક્તિઓને પણ ઉજાગર કરતો ગયો ભાગ્યે જ કોઈએ કલ્પના કરી હશે કે જેને એકતાના મહાકુંભ તરીકે આજે હવે સ્થાન મળી ગયું છે . તે પ્રયાગરાજ ૨૦૪૭ કે તે પૂર્વેના શક્તિશાળી ભારતના નિર્માણ માટે એક બ્લુ પ્રિન્ટ આપી ગયો હોય તેમ ખોટું નહીં હોય વડાપ્રધાન નરેન્દ્ર મોદીથી લઈ યોગી આદિત્યનાથ પ્રયાગરાજ મહાકુંભને યુગ પરિવર્તનની એક આહત તરીકે ગણાવ્યુ તે કંઈ ખોટું એટલા માટે નથી કે તમે સનાતન ધર્મી હોય કે પછી બીન સનાતની પણ મહાકુંભ એ અવસર આપી ગયો છે. તે સૌ ભારત માટે કામ કરે મહત્વપૂર્ણ એ છે કે આપણે ધર્મને એટલો સાંકડો બનાવી દીધો છે કે આપણા સિવાય આપણી ધાર્મિકતા માન્યતા સિવાય કોઈને ભાગ્યે જ કોઈને સ્થાન આપીએ છીએ પ્રયાગરાજ મહાકુંભે દર્શાવી આપ્યું છે કે અહીં સૌને સ્થાન છે.

ગંગા મૈયાના પવિત્ર સ્નાનમાં કોઈની જાતિ, જ્ઞાતિ, સમુદાય, રિવાજ, ધર્મ કે આસ્થાનો એક પણ પ્રશ્ન પૂછાયો નહીં અને તેમ છતાં દેશમાં જેમ દોઢ મહિના સુધી લોકસભા ચૂંટણીઓ ચાલી અને ૬૦ કરોડથી વધુ લોકોએ મતદાન કર્યું તે આગામી પાંચ વર્ષની સરકાર માટેનું હતું પણ મહાકુંભમાં ૬૦ કરોડથી વધુ લોકોની હાજરી એ ભવિષ્યના ભારતની કલ્પનાનો એક ચિતાર હતો અને તે દર્શાવી આપ્યું કે ભારતમાં શકિત છે પણ જરૂર સંપની છે. જે કદાચ મહાકુંભ સમયે પણ કેટલાક નાના અવાજો ઉઠયા તે દર્શાવે છે કે તેઓ આ કુંભનું મહત્વ અથવા તો તેનો સંદેશ સમજી શકયા નથી અને જેઓ પરિવર્તનનો સંદેશ સમજી શકતા નથી તેઓ સમયની સાથે ભુલાઈ જાય છે અને સમય તેને જ સાથ આપે છે કે જે પરિવર્તનને સાથ આપતું હોય. મહાકુંભનું ધાર્મિક મહત્વ હતું તો ઈકોનોમી પણ હતી, એક આસ્થા હતી તો પ્રતિબધ્ધતા પણ હતી, દોઢ માસના સમયમાં ૬૦ કરોડથી વધુ લોકો જયાં આવન જાવન કરતા હોય ત્યાં થોડી ઘણી તો સમસ્યાઓ સર્જાવાની જ છે અને તેમ છતાં આખરી ઘડી સુધી લોકો ગંગામાં સ્નાન કરવા પહોંચ્યા તે દર્શાવે છે કે તેઓ તમામ આ સમસ્યાઓથી વાકેફ હતા અને તેમ છતાં તેઓ કુંભમાં પહોંચ્યા આ એક એવો સંદેશ છે કે ભારતના નિર્માણમાં અનેક સમસ્યાઓ સર્જાશે પરંતુ આપણો આખરી ધ્યેય મહાકુંભમાં સ્નાનની માફક ભારતને એક મહાશકિતશાળી રાષ્ટ્ર બનાવવાનું છે અને આ કુંભનો સંદેશ સૌથી મોટો અને સૌથી મહત્વનો બની રહેશે.

બીજી મહત્વની બાબત એ છે કે મહાકુંભ સમાપ્ત થયો પરંતુ તેને એક ઈવેન્ટની જેમ ફકત યાદ રાખીને ગૌરવ લેવાની વાત નથી એક આઈસોલેટ બની રહેવો જોઈએ નહીં કોઈ એક ઈવેન્ટનો ન હતો પણ કુંભે ભારતને જોડયો તે સૌથી મહત્વનું હતું અને એ જે તેના બદલે તેઓ ભારતની ચિંતા કરશે આ એક સૌથી મહત્વની બાબત હવે આજના યુગમાં બની ગઈ છે અને તેથી મહાકુંભનો એ સંદેશ પણ સૌએ સ્વીકારવો જોઈએ બ્લુ પ્રિન્ટ બની છે હવે

આપણે સૌએ તેના પર કામ કરવાનું છે. વધુ એક બાબત કોણ કુંભમાં આવ્યું, કોણ કુંભમાં ન આવ્યું, કોને સ્નાન કર્યું, કોણે અંતર રાખ્યુ તે બાબતમાં પડવાનો પ્રશ્ન છે. મહત્વનું એ છે કે કોઈપણ વ્યકિતની પોતાની દૃષ્ટિ નથી તેઓ પાસેથી મહાકુંભને સમજવાની અપેક્ષા પણ રાખી શકાય નહીં આથી તેને ભુલી જવી જોઈએ. નહીંતર મહાકુંભના એ ૬૦ કરોડ લોકોએ જે સંદેશ આપ્યો છે તે આપણે ટુંકા સ્વાર્થ માટે વેડફી નાખશું.

મહાકુંભ દર્શાવી ગયો છે કે ભારત એક ગોલ્ડ માઈન પર બેઠુ છે અને તે ગોલ્ડ માઈન છે તેની ૧૪૦ કરોડની તાકાત હજુ તો ૬૦ કરોડ જ મહાકુંભમાં પહોંચ્યા હતા પણ મહત્વનું એ છે કે આપણા માટે મહાકુંભની થીમ એ ભારતને આગામી સમયમાં શકિતશાળી રાષ્ટ્ર બનાવવાની એક બ્લુ પ્રિન્ટ બની જવી જોઈએ આપણે શું કરી શકીએ છીએ તે મહાકુંભે દર્શાવી આપ્યું છે

થીમ કુંભે આપી છે કે ભારત એ હવે એક થવાનો સમય આવી ગયો છે. તો જ તે દુનિયામાં પોતાની શકિતથી પોતાનું સ્થાન મેળવી શકશે અહીં કોઈ વિશ્વગુરુ બનવાની કે જગત જમાદાર બનવાની અથવા તો દુનિયાના સૌથી ધનવાન દેશ કે સૌથી લશ્કરી શકિતશાળી દેશ બનવાની વાત નથી તે તો સમયની સાથે ફરતા રહે છે.

મહત્વનું એ છે કે ભારતને કોઈએ ગ્રાન્ટેડ લેવો નહીં તે મહત્વનું છે. ત્યાંથી શરૂઆત કરશું તો આજે આપણે જે ટ્રમ્પ કે જીનપીંગની ચિંતા કરવી પડે છે સમજ શકિત એ આખરી નિર્ણય કરાવે છે. વિપક્ષના કેટલાક નેતાઓએ મહાકુંભ પર જે ટીપ્પણી કરી તે દોહરાવવા લાયક પણ નથી અને ભવિષ્યનો પોલીટીકલ એજન્ડા પણ બનવો જોઈએ નહીં કારણ કે જો મહાકુંભને એ થોડા વર્ગે પોલીટીકલી દૃષ્ટિથી જોયો અને તેને આપણે મેગા સ્કીન પર જોશુ તો મહાકુંભ એ પોલીટીકસ જ બની જશે અને આ અવસર કે જે ૧૪૪ વર્ષે આવશે તેને વેડફી નાખશુ જે ભારતને પોષાય તેમ નથી. અને તેથી જ જેઓએ મહાકુંભમાં સ્નાન નથી કર્યું તે

આ મહાકુંભે સાબિત કર્યું છે કે ભારત ગોલ્ડ માઈન પર બેઠેલુ છે અને ગોલ્ડ માઈન છે દેશના ૧૪૦ કરોડ લોકોની શકિત હજુ તો તેમાં ૬૦ કરોડ જ મહાકુંભમાં પહોંચ્યા હતા પણ આપણો પ્રયાસ એવો હોવો જોઈએ કે ૧૪૦ કરોડ માટે એકતાનું બંધન બની રહેવું જોઈએ. બીજી સૌથી મોટી બાબત એ છે કે ભારતમાં તમે મહાકુંભને આસ્થાની દૃષ્ટિએ જુઓ કે સ્પીરીચ્યુલ એટલે કે આધ્યાત્મિકતાની દૃષ્ટિએ જુઓ બંનેમાં લાભ છે ભારતમાં સ્પીરીચ્યુઅલ ટુરીઝમ એ દુનિયાથી અનોખુ છે ભાગ્યે જ કોઈ વિશ્વમાં એટલા કોઈ ધર્મસ્થાન હશે કે જે રીલીજીયસ ટુરીઝમની એક સાંકળ બની શકતા હોય અને તેને વિકસાવવાની કામગીરી હવે શરૂ થઈ છે. આપણે દેશના દરેક ખુણે એ જોઈએ છીએ કોઈને કોઈ ધર્મસ્થાન સાથે જોડાયેલા તહેવાર અને સંસ્કૃતિની સાથે ટુરીઝમ પણ તેટલું જ લોકોને તેના તરફ ખેંચે છે અને જો તમે ભારતમાં રીલીજીયસ ટુરીઝમનો એક અંદાજ તપાસો તો તે ૧૪.૩૦ લાખ કરોડનો છે. જયાં સુધી મહાકુંભની વાત છે તો ૬૦ કરોડ લોકો પહોંચ્યા, દરેકનો સરેરાશ પાંચ હજાર રૂપિયાનો ખર્ચ ગણો તો ત્રણ લાખ કરોડની ઈકોનોમી આવી કયો એવો ઈવેન્ટ છે કે આ ટુંકાગાળામાં આ ઈકોનોમી સર્જી શકે અને તેના પરથી એ મેગા પીકચર બને છે કે ભારતમાં જો રીલીજીયસ ટુરીઝમને પૂરતું મહત્વ મળે તો તે દેશની જીડીપીમા કેટલી વૃધ્ધિ કરી શકે.

આપણે જેમ કોરોના કાળમાં ઈ-કોમર્સનો વ્યાપ જોયો અને આજે તે ઘરે ઘરે પહોંચી ગયો છે તે સ્થિતિ આપણા રીલીજીયસ ટુરીઝમ સર્જી શકે છે. આ ઉપરાંત તે પબ્લીક પ્રાઈવેટ પાર્ટનરશીપનું એક મોડેલ બની ગયું. ઉત્તરપ્રદેશ સરકારે રૂા. ૭ હજાર કરોડનું ભંડોળ આ મહાકુંભ માટે ફાળવ્યું હતું અને પ્રાઈવેટ ઈન્વેસ્ટમેન્ટ થયુ રૂા. ૧૦ હજાર કરોડનું આમ ૧૭ હજાર કરોડમાં કેવો મોટો ઈવેન્ટ સર્જી દીધો, માળખાકીય સુવિધા ઉભી થઈ જે કાયમ માટે કામ લાગશે.

મહાકુંભ એક સાથે અનેક સંદેશ આપે છે, પ્રયાગરાજ મહાકુંભે દર્શાવી આપ્યું છે કે અહીં સૌને સ્થાન છે. ગંગા મૈયાના પવિત્ર સ્નાનમાં કોઈની જાતિ, જ્ઞાતિ, સમુદાય, રિવાજ, ધર્મ કે આસ્થાનો એક પણ પ્રશ્ન પૂછાયો નહીં

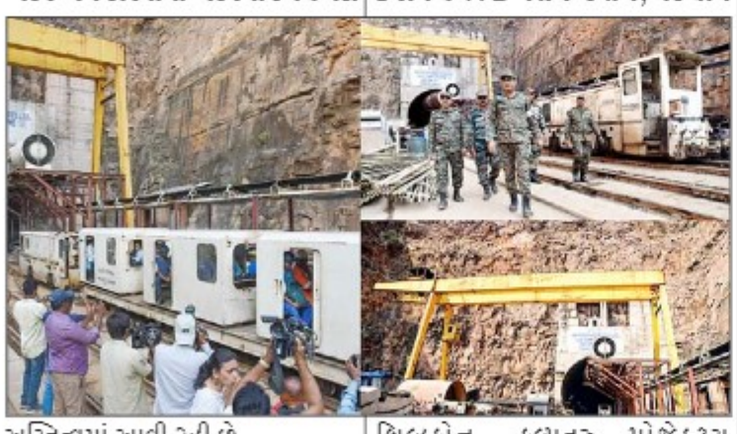
અકસ્માતોને કારણે ચિંતાઓ વધી પણ દેશના આર્થિક વિકાસ માટે ટનલ આવશ્યક

તેલંગાણામાં નિર્માણાધીન સુરંગમાં ફસાયેલા લોકોને બચાવવાની કામગીરી મંગળવારે પણ ચાલુ રહી. આનાથી ફરી એકવાર ટનલના બાંધકામ અને પર્યાવરણીય સંતુલન પર ચર્ચા શરૂ થઈ છે. દેશમાં વિક્રમજનક સંખ્યામાં ટનલ બનાવવામાં આવી રહી છે, તેથી ઉદ્યોગ નિષ્ણાતો કહે છે કે આયોજકોએ વિકાસ કાર્ય અને ઈકોસિસ્ટમ વચ્ચે સંતુલન બનાવવું પડશે, જે એક મોટો પડકાર છે.

રોડ ટ્રાન્સપોર્ટ અને હાઈવે મંત્રાલયે ગયા વર્ષે ડિસેમ્બરમાં જણાવ્યું હતું કે અત્યાર સુધીમાં રાષ્ટ્રીય ધોરીમાર્ગો સંબંધિત ૬૦.૩૭ કિલોમીટર લાંબી ટનલનું બાંધકામ પૂર્ણ થઈ ગયું છે અને ૯૩.૯૬ કિલોમીટરની ૫૭ ટનલ પર કામ ચાલી રહ્યું છે. ડેટા દર્શાવે છે કે ટનલ બાંધકામ ઉદ્યોગ અત્યાર સુધી જેટલી ઝડપથી વિકસ્યો છે તેટલો ક્યારેય થયો નથી.

ગયા વર્ષે સપ્ટેમ્બરમાં પ્રકાશિત થયેલા કિસિલ-ફિક્કીના અહેવાલ મુજબ, શહેરોની વસ્તી વધી રહી છે અને જમીનની ઉપલબ્ધતા એક પડકાર બની રહી છે, તેથી ટનલ બનાવીને રસ્તો શોધવાનો એકમાત્ર ઉકેલ બચ્યો છે. રિપોર્ટ મુજબ, ચાર સિવાય, સપ્ટેમ્બર ૨૦૨૪ સુધીમાં, બાકીના ૨૫ મુખ્ય ટનલ પ્રોજેક્ટ્સનું કામ કાં તો પૂર્ણ થઈ ગયું છે અથવા ૨૦૨૮ સુધીમાં પૂર્ણ થશે. બંને એજન્સીઓનું કહેવું છે કે દેશમાં ટનલ બાંધકામની આ ગતિ આગામી વર્ષોમાં પણ ચાલુ રહેશે અને તેમાં વધુ વેગ આવવાની શક્યતા છે.

નિર્માણાધીન ટનલોમાં, ઘણી એવી છે જે વિવિધ બાબતોમાં રેકોર્ડ બનાવી રહી છે. જેમ કે વિશ્વની સૌથી ઊંચી ટનલ અને સૌથી લાંબી સિંગલ ટ્યુબ રોડ ટનલ ભારતમાં બનાવવામાં આવી રહી છે. એટલું જ નહીં, દેશની પહેલી પાણીની અંદર અને દરિયાની અંદરની ટનલ પણ



અસ્તિત્વમાં આવી રહી છે.

ટનલ પ્રોજેક્ટ્સમાં તેજી જોઈને, વેલસ્પન એન્ટરપ્રાઈઝ જેવી કંપનીઓએ ફક્ત ટનલ બાંધકામ પર જ પોતાનો વ્યવસાય કેન્દ્રિત કર્યો છે. વિશ્લેષકો સાથેની તાજેતરની વાતચીતમાં, કંપનીના અધિકારીઓએ જણાવ્યું હતું કે પરિવહન ક્ષેત્રના વિકાસ માટે બિલ્ડ, ઓપરેટ અને ટ્રાન્સફર ટોલ અને મોટી મુખ્ય કંપનીઓમાં દેશની સૌથી મોટી એન્જિનિયરિંગ કંપની લાર્સન એન્ડ ટુબ્રો છે. ઉપરાંત અદાણી ગ્રુપ દ્વારા હસ્તગત કરાયેલ ITD સિમેન્ટેશન, દિલીપ બિલ્ડકોન, કલ્પતરુ પ્રોજેક્ટ્સ ઈન્ટરનેશનલ, એફકોન્સ ઈન્ફ્રાસ્ટ્રક્ચર, મેઘા એન્જિનિયરિંગ, વગેરેનો સમાવેશ થાય છે. આ ઉપરાંત, રસ્તા, પાણી, જળ-વિદ્યુત અને પરિવહન સંબંધિત પ્રોજેક્ટ્સ પર ૩.૫ લાખ કરોડ રૂપિયા ખર્ચ થવાનો અંદાજ છે.

ઈન્ડિયા ઈન્ફ્રાસ્ટ્રક્ચર રિસર્ચના મે ૨૦૨૪ સુધીના અંદાજ મુજબ, દેશમાં ૩,૪૦૦ કિમી લંબાઈવાળી ૧,૪૭૦ ટનલ પૂર્ણ થઈ ગઈ છે અને હવે કાર્યરત છે. આ ઉપરાંત, લગભગ ૧,૭૫૦ કિમી લંબાઈની ૧,૧૪૦ ટનલ હાલમાં પાઈપલાઈનમાં છે.

બીજી તરફ કોઈ માનસિક કારણોસર, સુરંગ સારી રીતે પ્રકાશિત હોવા છતાં, ડ્રાઈવરો તેમાં પ્રવેશ કરતી વખતે ગતિ ધીમી કરે છે. પુલ ઉપર અને નીચે બરાબર સમાન ગ્રેડ હોવા છતાં, તેઓ પુલ પર વધારે ગતિ કરતા નથી, તેથી પુલ પર ટ્રાફિક વધુ ઝડપથી આગળ વધી શકે છે.

જેમ પહાડ કોતરીને તેની અંદર ટનલ બનાવવામાં આવે છે તેમ કેટલાક દેશો અંતર ઘટાડવા દરિયાની નીચે રેલવે લાઈન માટે ટનલો બનાવે છે અને એવા ઘણાં પ્રોજેક્ટ ચાલી રહ્યાં છે. ભારતના બુલેટ ટ્રેન માટે મુંબઈ નજીક દરિયામાં ટનલ બનાવવામાં આવી રહી છે. આમ ટનલો અંતર ઘટાડે છે, સુખસુવિધા વધારે છે તો બીજી તરફ દુર્ઘટનાઓ પણ તેની સાથે જોડાયેલી છે.

જાપાન કોરિયાએ ઓગસ્ટ ૨૦૧૪માં, દક્ષિણ કોરિયન અને જાપાની વ્યવસાય જૂથોએ પર્યટનને વેગ આપવા, સંબંધો સુધારવા અને ૫૪ ટ્રિલિયન (US$૫૩ બિલિયન)ના આર્થિક લાભો ઉત્પન્ન કરવા માટે દરિયાઈ રેલ ટનલને ટેકો આપ્યો હતો, જેનાથી ૪૫,૦૦૦ નોકરીઓનું સર્જન થયું હતું. ૨૦૨૧ માં કોરિયન વિપક્ષી પક્ષના નેતા કિમ ચોંગ-ઈને ટનલ માટે પોતાનો ટેકો વ્યક્ત કર્યો.

૨૦૨૨માં, ટનલ બાંધકામ જાપાની પૂર્વ પીએમ શિન્ઝો આબેની હત્યાથી પ્રભાવિત થયો અને ત્યારબાદ ટનલ માટે દાન એકત્રિત કરનાર યુનિફિકેશન ચર્ચની તપાસ થઈ. ફુમિયો કિશિદાના મંત્રીમંડળમાં થયેલા ફેરફાર પછી તે વધુ પ્રભાવિત થયુ. કારણ કે એવું જાણવા મળ્યું કે ૧૦૦ થી વધુ ધારાસભ્યોના યુનિફિકેશન ચર્ચ સાથે કેટલાક સંબંધો હતા.

ટનલના બાંધકામ અંગે નવી ચર્ચાની વચ્ચે ઈન્ડિયા ઈન્ફ્રાસ્ટ્રક્ચર રિસર્ચના મે ૨૦૨૪ સુધીના અંદાજ મુજબ, દેશમાં ૩,૪૦૦ કિમી લંબાઈવાળી ૧,૪૭૦ ટનલ પૂર્ણ થઈ ગઈ છે અને હવે કાર્યરત છે

સ્વસ્થ ભારત માટે બિન-ચેપી રોગો સમયસર શોધી કાઢીને સત્વરે ઈલાજ શરૂ કરવો જરૂરી

કેન્દ્ર સરકારના આરોગ્ય અને પરિવાર કલ્યાણ મંત્રાલયે દેશમાં એંસી ટકા મૃત્યુ માટે જવાબદાર બિન-ચેપી રોગો સામે એક મોટું અભિયાન શરૂ કરવામાં આવ્યું છે. આ અંતર્ગત, દેશભરમાં ૩૦ વર્ષથી વધુ ઉંમરના લગભગ ૯૦ કરોડ લોકોનું સુગર, બ્લડ પ્રેશર અને કેન્સરનું પરીક્ષણ કરવામાં આવશે. ગયા ગુરુવારથી શરૂ થયેલું આ રાષ્ટ્રવ્યાપી અભિયાન ૩૧ માર્ચ સુધી ચાલુ રહેશે. જોકે, આ ઝુંબેશ માટે ફ્રન્ટલાઈન હેલ્થ વર્કર્સ, આશા વર્કર્સ, એએનએમ વગેરે ઘરે ઘરે જઈને સંપર્ક કરશે, પરંતુ જેમનો સંપર્ક થઈ શકતો નથી તેઓ નજીકના હેલ્થ સેન્ટરમાં જઈને રાષ્ટ્રીય પોર્ટલ પર પોતાનો ડેટા સબમિટ કરી શકે છે.

હકીકતમાં, વર્ષ ૨૦૨૧ના ડેટા અનુસાર, દેશમાં ૩૦ વર્ષ અને તેથી વધુ ઉંમરના લોકોની સંખ્યા લગભગ ૬૪ ટકા છે. જેમને આ ઝુંબેશના કેન્દ્રમાં રાખવામાં આવ્યા છે. તાજેતરના વર્ષોમાં એવું જોવા મળ્યું છે કે દેશમાં ડાયાબિટીસ, હાઈ બ્લડ પ્રેશર અને કેન્સરના કેસ ઝડપથી વધી રહ્યા છે.

વિશ્વ આરોગ્ય સંગઠન અને ICMR અનુસાર, દેશમાં બિન-ચેપી રોગોને કારણે થતા મૃત્યુનું પ્રમાણ રોગોને કારણે થતા કુલ મૃત્યુના ૮૦ ટકા છે. એક અંદાજ મુજબ, ૨૦૧૨થી ૨૦૩૦ની વચ્ચે, બિન-ચેપી રોગોને કારણે ૩૦૫ લાખ કરોડ રૂપિયાનું નુકસાન થવાની ધારણા છે.

વાસ્તવમાં, આરોગ્ય મંત્રાલયના આ અભિયાનનો ઉદ્દેશ્ય બિન-ચેપી રોગો અને મોં, સ્તન અને સર્વાઈકલ કેન્સરની સ્થિતિ શોધવાનો છે. જેથી સમયસર આ રોગોને નિયંત્રિત કરવા માટે નીતિ તૈયાર કરી શકાય.

આ અભિયાનની સફળતા પછી, આરોગ્ય સંભાળનો ખર્ચ ઘટાડી શકાય તેવી અપેક્ષા છે. આ ઝુંબેશનું વાસ્તવિક સમયમાં નિરીક્ષણ કરવામાં આવશે અને સ્ક્રીનીંગ, સારવાર અને ફોલો-અપનો ડેટા આરોગ્ય મંત્રાલયના પોર્ટલ પર અપડેટ કરી શકાય છે.

હકીકતમાં, ભારતમાં કેન્સર અને અન્ય બિન-ચેપી રોગો સમયસર શોધી શકાતા નથી. જેના કારણે, સારવાર કરાવવા છતાં, તેમના નુકસાનને ટાળી શકાતું નથી. ચોક્કસપણે આ અભિયાન લોકોને તેમના સ્વાસ્થ્ય પ્રત્યે જાગૃત કરશે.

તાજેતરના વર્ષોમાં, ખાવાની આદતો અને જીવનશૈલીમાં ફેરફારને કારણે બિન-ચેપી રોગોનો પાયો નાખ્યો છે. સમયસર રોગ શોધી ન શકવાને કારણે, આ રોગોની સારવાર જીવનભર ચાલુ રહે છે. તબીબી વ્યવસ્થાના વધતા ખર્ચને કારણે, ઘણા પરિવારો ગરીબીના દલદલમાં ફસાયેલા રહે છે. વિડંબના એ છે કે તમાકુના સેવનને કારણે પણ કેન્સરના કેસોમાં વધારો થયો છે. લગભગ ૪૪ ટકા પુરુષો અને લગભગ સાત ટકા સ્ત્રીઓ તમાકુનું સેવન કરે છે. પુરુષોમાં સ્થૂળતા ૧૨% થી વધીને ૧૮% થઈ છે, જ્યારે સ્ત્રીઓમાં તે ૧૨% થી વધીને ૨૦% થઈ છે. આનું મુખ્ય કારણ શારીરિક પ્રવૃત્તિનો અભાવ પણ છે. જેમાં ૧૩ ટકાનો ઘટાડો નોંધાયો છે. આંકડા દર્શાવે છે કે દેશમાં બિન-ચેપી રોગોને કારણે થતા ૪૫ ટકા મૃત્યુ હૃદયરોગ, સ્ટ્રોક અને હાઈ બ્લડ પ્રેશરના કારણે થાય છે. જ્યારે બાવીસ ટકા મૃત્યુ શ્વસન રોગોને કારણે થાય છે. બીજી બાજુ, બાર ટકા મૃત્યુ કેન્સરને કારણે થાય છે અને ત્રણ ટકા મૃત્યુ ડાયાબિટીસને કારણે થાય છે. જોકે, દેશમાં ૩૦ વર્ષથી વધુ ઉંમરના ૯૦ કરોડ લોકોનો ડેટા એકત્રિત કરવો મુશ્કેલ કાર્ય છે, પરંતુ કોરોના સમયગાળા દરમિયાન, આપણે રસીકરણ અભિયાન દ્વારા વિશ્વમાં એક ઉદાહરણ સ્થાપિત કર્યું છે.

એક અંદાજ મુજબ, ૨૦૧૨થી ૨૦૩૦ની વચ્ચે, બિન-ચેપી રોગોને કારણે ૩૦૫ લાખ કરોડ રૂપિયાનું નુકસાન થવાની ધારણા છે

અંકલેશ્વર એરપોર્ટનું સ્વપ્ન હવે ટૂંક સમયમાં જ પૂર્ણ થશે

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અંકલેશ્વરવાસીઓનું હવે એરપોર્ટનું સ્વપ્ન સાકાર થવા જઈ રહ્યું છે. વિધાનસભા ગૃહમાં પુછાયેલા પ્રશ્નોના જવાબમાં સરકારે અંકલેશ્વર નજીક નિર્માણ પામી રહેલ એરપોર્ટની ફેજ-૧ની કામગીરી પૂર્ણતાને આરે હોવાનો જવાબ આપ્યો હતો

ગુજરાતમાં અંકલેશ્વર ખાતે નવું એરપોર્ટ આકાર લઈ રહ્યું છે. છેલ્લા ઘણા સમયથી સ્ટેટ એવિએશન ડિપાર્ટમેન્ટ દ્વારા કામગીરી ચાલી રહી છે. હાલમાં ગુજરાત વિધાનસભાનું બજેટ સત્ર ચાલી રહ્યું છે ત્યારે અંકલેશ્વર ખાતે હવાઈ પટ્ટી વિકસાવવા અને સેવાઓ મામલે ગૃહમાં પ્રશ્ન પુછાયો હતો જેના જવાબમાં સરકારે જણાવ્યું હતું કે, ફેઝ-૧ની કામગીરી માર્ચ ૨૦૨૫ સુધીમાં પૂર્ણ કરવામાં આવશે. અત્યાર સુધી ફેઝ-૧ની કામગીરી હેઠળ રેન-વે બાંધકામ, એપ્રન, જમીન સમતળની કામગીરી, ટેક્સી-વે સહિતની કામગીરી પૂર્ણ કરવામાં આવી છે અને બાકીનું કામ ઝડપથી પૂર્ણ કરવામાં આવશે.

ફેઝ-૧ની કામગીરી પૂર્ણતાના આરે હોવાનો સરકારનો દાવો

અત્રે ઉલ્લેખનીય છે કે, અંકલેશ્વરના વિકસતા ઉદ્યોગોને લઈ એરસ્ટ્રીપ બનાવવાની જાહેરાત રાજ્ય સરકાર દ્વારા ૧૯૯૩માં કરવામાં આવી હતી જે બાદ ૧૯૯૪થી જમીન એક્વાયર્ડ કરવા માટે તજવીજ શરૂ કરાઈ હતી જે ભાવ તેમજ અન્ય કારણોસર સર્જાયેલ વાદ-વિવાદ વચ્ચે ૨૦૦૨ જમીન સંપાદન કરાઈ હતી ત્યારથી અત્યાર સુધી વિવિધ તબક્કા પૂર્ણ થયા બાદ હવે એરપોર્ટનું સ્વપ્ન સાકાર થશે એમ લાગી રહ્યું છે.

ધોરણ ૧૦ અને ૧૨ની બોર્ડ પરીક્ષાના આરંભે જિલ્લા કલેકટર, જિલ્લા વિકાસ અધિકારી અને પોલીસ અધિક્ષકએ બોર્ડ પરીક્ષાના વિદ્યાર્થીઓને પુષ્પ આપી શુભેચ્છાઓ પાઠવી હતી. સમગ્ર રાજ્ય સહિત ખેડા જિલ્લામાં પણ ધોરણ ૧૦ અને ૧૨ની પરીક્ષાનો પ્રારંભ કરવામાં આવ્યો છે. (તસ્વીર : સુનિલ બારોટ - નડિયાદ)

શ્રી રાજ સોભાગ સત્સંગ મંડળ સાયલા સંચાલિત આશીર્વાદ વિકલાંગ ટ્રસ્ટ સાયલા પ્રેરિત ઉપાસના વિકલાંગ પુનઃવર્સન કેન્દ્ર સુરેન્દ્રનગરના બાળકો દ્વારા ધોરણ ૧૦ની પરીક્ષા માટે પુષ્પગુચ્છ અને ચોકલેટ આપી શુભેચ્છા પાઠવી હતી. (તસ્વીર : ફારુક ચૌહાણ - વઢવાણ)

કોઈપણ પ્રકારના ડર વગર આત્મવિશ્વાસ સાથે પરીક્ષા આપવા વિદ્યાર્થીઓને શુભેચ્છાઓ પાઠવતા જિલ્લા કલેક્ટર મિહિર પટેલ

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ગુજરાત માધ્યમિક તથા ઉચ્ચત્તર માધ્યમિક બોર્ડની ધોરણ-૧૦ અને ધોરણ-૧૨ સામાન્ય પ્રવાહ અને વિજ્ઞાન પ્રવાહના ઉમેદવારોની પરીક્ષાઓનો પ્રારંભ થયો છે, ત્યારે પાલનપુર આદર્શ વિદ્યાલય ખાતેથી બનાસકાંઠા જિલ્લા કલેકટર મિહિર પટેલ, જિલ્લા પોલીસ અધિક્ષક અક્ષયરાજ મકવાણા, જિલ્લા શિક્ષણાધિકારી હિતેશ પટેલ સહિતનાં અધિકારીઓએ વિદ્યાર્થીઓને ગુલાબનું ફૂલ આપી સફળ પરીક્ષા અને ઉજ્જ્વળ ભવિષ્ય માટેની શુભકામનાઓ પાઠવી હતી.

આ તકે જિલ્લા કલેકટર મિહિર પટેલએ જણાવ્યું હતું કે, બોર્ડની પરીક્ષામાં બનાસકાંઠા જિલ્લાના ૭૯,૨૨૮ જેટલા વિદ્યાર્થીઓ પરીક્ષામાં બેસવાના છે. કુલ ૧૦૭ કેન્દ્રો અને ૨૯૧

બનાસકાંઠામાં કુલ ૧૦૭ કેન્દ્રો ખાતે ધોરણ ૧૦ અને ૧૨ના કુલ ૭૯ હજારથી વધારે વિદ્યાર્થીઓ પરીક્ષા આપશે

બિલ્ડિંગ પર આ પરીક્ષા આગામી ૧૭ માર્ચ ૨૦૨૫ સુધી યોજાવાની છે. જિલ્લા વહીવટી તંત્ર દ્વારા કંટ્રોલ રૂમ તૈયાર કરાયો છે જ્યારે બાળકો કોઈપણ પ્રકારના ભય વગર અને પારદર્શિત વાતાવરણમાં પરીક્ષા આપી શકે તે માટે તંત્ર દ્વારા વિશેષ તૈયારી સહિત બાળકોને જિલ્લા કલેકટરે શુભેચ્છાઓ પાઠવી હતી.

જિલ્લા પોલીસ અધિક્ષક અક્ષયરાજ મકવાણાએ જણાવ્યું કે, તમામ પરીક્ષા કેન્દ્રો ખાતે પોલીસ બંદોબસ્ત તથા ટ્રાફિકજામ ના થાય તે મુજબની વ્યવસ્થાઓ કરાઈ છે. આ સાથે તેમણે પરીક્ષા આપતા બાળકો અને વાલીઓને પરીક્ષા આપતા સમયે મોડા અથવા કોઈપણ મુશ્કેલીમાં પોલીસ વાહનનો ઉપયોગ કરવા અનુરોધ કર્યો હતો.

તલોદ તાલુકા પંચાયત સંચાલિત આઈસીડીએસ ઘટક-૧ અને ઘટક-૨ની સંયુક્ત આંગણવાડી બહેનોની સર્જનશીલતાનું પ્રદર્શન ટી.એચ.આર. બાલ શક્તિ, પુર્ણા શક્તિ, માતૃ શક્તિ મિલેટ્સ તથા સરગવાની વાનગીઓની હરિફાઈ પોષણ ઉત્સવ ૨૦૨૪ અંતર્ગત પૌષ્ટિક વાનગી સ્પર્ધાની હરિફાઈનુ આયોજન તલોદ નગરપાલિકાના હોલ ખાતે તલોદ તાલુકા પંચાયત પ્રમુખ દશરથસિંહ ઝાલાના અધ્યક્ષ સ્થાને યોજવામા આવ્યું હતું. આ પ્રસંગે તલોદ તાલુકા ભાજપ પ્રમુખ કનકસિંહ ઝાલા, પૂર્વ તાલુકા પંચાયત પ્રમુખ બંસીધર મહેતા, તાલુકા આરોગ્ય અધિકારી ડો. વિનોદ મુધડ, ઈન્ચાર્જ સી.ડી.પી.ઓ. તેમજ આંગણવાડી કાર્યકર બહેનો અને અન્ય મહાનુભાવો મોટી સંખ્યામાં ઉપસ્થિત રહ્યા હતા. (તસ્વીર : રાકેશ શાહ - તલોદ)

હારીજ ન.પા.માં કોંગ્રેસના આઠ કોર્પોરેટરોમાંથી ચાર ભાજપમાં જોડાયા

પાટણ, તા. ૨૮

તાજેતરમાં યોજાયેલી પાટણ જિલ્લાની ત્રણ નગરપાલિકાની હારીજ, ચાણસ્મા અને રાધનપુરની ચૂંટણીમાં ત્રણેય નગરપાલિકામાં ભાજપે ભગવો લહેરાવ્યો છે. ગુરૂવારના રોજ પાટણ જિલ્લા ભાજપ કાર્યાલય ખાતે ગુજરાત પ્રદેશ ભારતીય જનતા પાર્ટીના ઉપપ્રમુખ અને યુવા મોરચાના પ્રમુખની ઉપસ્થિતિમાં હારીજ નગરપાલિકાના વોર્ડ નંબર-૧ના અને કોંગ્રેસમાંથી જીતેલા મહિલા ઉમેદવાર તેમજ વોર્ડ નંબર-૬ના કોંગ્રેસમાંથી વિજેતા બનેલા ત્રણ ઉમેદવારોએ ભાજપનો કેસરિયો ખેસ ધારણ કરતા ઉપસ્થિત પ્રદેશ આગેવાનો સહિત પાટણ જિલ્લા ભાજપ પ્રમુખ ડોક્ટર દશરથજી ઠાકોર સહિતના ભાજપના આગેવાનો અને કાર્યકર્તાઓએ કોંગ્રેસમાંથી ભાજપમાં આવેલા ચારેય કોર્પોરેટરોને ભાજપનો ખેસ પહેરાવી આવકાર્યા હોવાનું જિલ્લા ભાજપ કાર્યાલય મંત્રી

કોંગ્રેસના ધારાસભ્યના ગઢમાં ભાજપે ગાબડું પાડતા સન્નાટો

નવીનભાઈ પ્રજાપતિએ જણાવ્યું હતું.

હારીજ નગરપાલિકાની વોર્ડના ૨૪ ઉમેદવારો પૈકી ૧૪ ઉમેદવારો ભાજપના વિજેતા બન્યા હતા અને ૮ ઉમેદવારો કોંગ્રેસના વિજેતા બન્યા હતા તે પૈકીના ૪ ઉમેદવારોએ ગુરૂવારે કેસરિયો ધારણ કરતા હારીજ નગરપાલિકામાં કુલ ભાજપના ૧૮ ઉમેદવારો સામે કોંગ્રેસના ૪ ઉમેદવારો રહેતા કોંગ્રેસના ધારાસભ્ય દિનેશજી ઠાકોરના ગઢમાં ભાજપે મસમોટુ ગાબડું પાડીને અપસેટ સર્જતા કોંગ્રેસના આગેવાનો અને કાર્યકર્તાઓમાં સોપો પડી જવા પામ્યો હોવાનું જાણવા મળ્યું છે.

દિનેશભાઈ ભટ્ટ તથા માનસીબેન શર્મા યુએસએ ગ્રુપ દ્વારા શ્રી આરાસુરી અંબાજી માતા દેવસ્થાન ટ્રસ્ટ ખાતે માતાજીને ચાંદીનો થાળ-૧, ચાંદીના વાટકા-૨ તથા ચાંદીની આરતી-૧ ભેટમાં આપેલ છે જેનું વજન ૬ કિલો ૪૯૪ ગ્રામ થાય છે, જેની કુલ કિંમત ૬,૧૭,૩૯૦ થાય છે. (તસ્વીર : સિતાબ કાદરી - પાલનપુર)

કલેકટરની અધ્યક્ષતામાં જિલ્લા સ્વાગત કાર્યક્રમ યોજાયો

નડિયાદ, તા. ૨૮

જિલ્લા કલેકટર અમિત પ્રકાશ યાદવની અધ્યક્ષતામાં નડિયાદ કલેકટર કચેરી ખાતે જિલ્લા સ્વાગત કાર્યક્રમ યોજાયો. જેમાં પંચાયતની જમીનમાં વ્યવસાય માટે જગ્યા ફાળવવા બાબતે, રેલ્વે લાઈનની બાજુમાં આરસીસી રોડ પર રસ્તાની મરામત બાબતે, પંચાયતે આપેલ પ્લોટમાં ગેરકાયદેસર બાંધકામ, સંપાદિત થયેલ જમીન વળતર બાબતે, ગેરકાયદેસર દબાણ, મિલકતના હુકમની પ્રોપર્ટી કાર્ડમાં અસર આપવા બાબતે, રહેણાંક વિસ્તાર નજીક સ્મશાનની બાજુમાં મૃતક પશુની ચીરફાડની ગંદકી દૂર કરવા સહિતની બાબતોના કુલ ૧૩ પ્રશ્નોની રજૂઆત અરજદારો દ્વારા કરવામાં આવી હતી.

કલેકટરે સંબંધિત વિભાગના અધિકારીઓ સાથે ચર્ચા કરી પ્રશ્નોના નિવારણ બાબતે

રજૂ થયેલા કુલ ૧૩ પ્રશ્નો અંગે યોગ્ય કાર્યવાહી દ્વારા નિરાકરણ લાવવા કલેકટરની તાકીદ

માર્ગદર્શક સૂચનો આપ્યા હતા. જેમાં સરકારી પડતર જમીન પર ચાલુ દુકાનો કે વ્યવસાયોની જમીનના હંગામી ભાડા કરાર સુનિશ્ચિત કરવા, જમીન સંપાદન વળતર બાબતે યોગ્ય કાર્યવાહી કરી નિશ્ચિત સમયગાળામાં વળતર ચુકવણી કરવા અને કરેલ કામગીરીનું એક્શન ટેકન રિપોર્ટ સત્વરે જમા કરાવવા સહિતની સૂચનાઓ આપવામાં આવી હતી. સાથે જ જે પ્રશ્નો સ્વાગત કાર્યક્રમ સાથે સંબંધિત ના હોય તેને અલગ પ્લેટફોર્મ પર રજૂ કરવાની સરળ સમજૂતી પણ અરજદારોને આપવામાં આવી હતી.

(તસ્વીર : ફારુક ચૌહાણ - વઢવાણ)

સાબરકાંઠા જિલ્લા પંચાયતનું વર્ષ ૨૦૨૫-૨૬નું બજેટ મંજૂર

તલોદ, તા. ૨૮

સાબરકાંઠા જિલ્લા પંચાયતની ગુરૂવારે મળેલી સામાન્ય સભામાં વર્ષ ૨૦૨૫-૨૬નું વાર્ષિક અંદાજપત્ર રજૂ કરવામાં આવ્યુ હતુ. જિલ્લા પંચાયતની સ્વભંડોળની આવકો મર્યાદિત હોવા છતા સૌનો સાથ સૌના વિકાસ અને સૌના વિશ્વાસના સંકલ્પને સાકાર કરવા માટે બજેટમાં ખાસ નાણાકીય જોગવાઈ કરવામાં આવી હોવાનો દાવો સાશક પક્ષ દ્વારા કરવામાં આવ્યો છે.

સાબરકાંઠા જિલ્લા પંચાયતના બજેટમાં ૧૮૦ કરોડના ખર્ચે જૂના રસ્તા રીપેર કરવાના તથા નવા રોડ અને વિકાસના અન્ય કામો પૂર્ણ કરવાનો લક્ષ્યાંક નક્કી કરવાની સાથે સાથે સ્વભંડોળની ગ્રાન્ટમાંથી

રૂા.૧૮૦ કરોડના ખર્ચે જુના રસ્તા રિપેર અને નવા રસ્તા બનાવવા ફાળવણી કરાઈ

જિલ્લા પંચાયત દ્વારા અદ્યતન સુવિધા સાથેનો રેકર્ડ રૂમ બનાવાવ માટે તેમજ રૂપિયા ૫૦ લાખના ખર્ચે સભાખંડને વાતાનુકુલીત કરવામાં આવશે.

આ અંગેની વિગત એવી છે કે, સાબરકાંઠા જિલ્લા પંચાયતના પ્રમુખ ભારતીબેન પટેલના અધ્યક્ષ સ્થાને મળેલી સામાન્ય સભામાં વર્ષ ૨૦૨૫-૨૬નુ વાર્ષિક અંદાજપત્ર રજૂ કરવામાં આવ્યુ હતુ. જેમાં સ્વભંડોળની ઉઘડતી સીલક તથા અપેક્ષિત આવક રૂપિયા ૧૬.૮૩ કરોડની સામે રૂપિયા ૧૩.૧૭ કરોડનુ પુરાંતની જોગવાઈ કરવામાં આવી છે.

બજેટ રજૂ કરતા જિલ્લા પંચાયતના પ્રમુખ ભારતીબેન પટેલે જણાવ્યુ હતુ કે જિલ્લા પંચાયતની સ્વભંડોળની આવકો મર્યાદિત હોવા છતા વર્ષ ૨૦૨૫-૨૬ના વર્ષનુ અંદાજપત્ર જિલ્લાની સમગ્ર બાબતોને ધ્યાનમાં રાખી બજેટ લોકાભીમુખ અને વિકાસલક્ષી બનાવવાનો પ્રયત્ન કર્યો છે.

આગામી વર્ષમાં શિક્ષણ વિભાગ દ્વારા ૧૩૦૬ નવીન શાળાના ઓરડા અને મહિલા બાળ વિકાસ વિભાગ દ્વારા ૧૦૦ જેટલી નવી આંગણવાડીઓ પૂર્ણ કરવાનું લક્ષ્યાંક નક્કી કરવામાં આવ્યો છે. આ ઉપરાંત સમગ્ર જિલ્લામાં જિલ્લા પંચાયત દ્વારા આશરે ૧૮૦ કરોડના ખર્ચે જૂના રસ્તા રીપેર કરવાના તથા નવા રોડ અને વિકાસના અન્ય કામો પૂર્ણ કરવાનો લક્ષ્યાંક નક્કી કરાયો છે.

છેલ્લા ત્રેવીસ વર્ષથી ચોરીના નાસતા ફરતા આરોપીને પકડી પાડતી ભીલડી પોલીસ

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વેદિકા બિહાની પોલીસ અધિક્ષક ભીલડી પોલીસ સ્ટેશન તથા ડી. બી. પટેલ પોલીસ ઈન્સ્પેકટરનાઓના માર્ગદર્શન હેઠળ ભીલડી પોલીસ સ્ટાફના માણસો નાસતા-ફરતા આરોપીઓની તપાસમા હતા દરમ્યાન ટીમને મળેલ ખાનગી બાતમી હકીકત આધારે ચોરીના નાસતા-ફરતા આરોપી જોઈતારામ અજબારામ ચેલાજી જાતે-ચૌધરી (ઉ.વ.૪૫, રહે. જુંજાણી, તા.ભીનમાલ, જિ.ઝાલોર (રાજ.)ને તેના ઘરેથી પકડી પાડી

મળેલી બાતમીના આધારે આરોપીને ઘરમાં જ દબોચ્યો

કાયદેસરની કાર્યવાહી કરવામાં આવેલ છે.

કામગીરી કરેલ કર્મચારીઓમાં વેદિકા બિહાની પોલીસ અધિક્ષક ભીલડી પોલીસ સ્ટેશન, ડી. બી. પટેલ પોલીસ ઈ-ઇન્સ્પેકટર, હે.કો. અમરતભાઈ મફાભાઈ, હે.કો. અજરણભાઈ માનસુગભાઈ, પો.કો. નાગજીભાઈ લેબાભાઈ, પો.કો. રાજુભાઈ ભીખાભાઈ, પો.કો. સાગરભાઈ કાનાભાઈ અને પો.કો. સંજયકુમાર પુનમાજીનો સમાવેશ થાય છે.

અંકલેશ્વરના બાકરોલ ગામે ૭ દિવસ પૂર્વે થયેલી ચોરીનો ભેદ ઉકેલાયો

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અંકલેશ્વર બાકરોલ ગામે ૭ દિવસ પૂર્વે થયેલી ચોરીનો ભેદ ઉકેલાયો હતો. ભરૂચ એલસીબી પોલીસ રીઢા ચોર અને ચોરીનો માલ લેનાર બે ઈસમોની ધરપકડ કરી હતી. વાલિયા ચોકડી પાસેથી ચોક્કસ માહિતી આધારે વાલિયા ચોકડી પરથી રીઢા ચોરને ઝડપી પાડ્યો હતો. ઉલટ તપાસમાં વાસ્તુ વિલા સોસાયટીમાં ચોરી કરી હોવાની કબૂલાત કરી હતી. ગત ૧૯મી ફેબ્રુઆરીના રોજ ૩.૩૯ લાખ રૂપિયાની ચોરી થઈ હતી.

ગત ૧૯મી ફેબ્રુઆરીના રોજ અંકલેશ્વરના બાકરોલ ગામ ખાતે બારીઆ પરિવાર મકાનનું વાસ્તુ પૂજન કરી ગૃહ પ્રવેશ કરી બીજા દિવસે સવારે ગૃહ બંધ કરતાં જ તસ્કરો ગૃહ પ્રવેશ કરી ૩.૩૯ લાખ ચોરી કરી ફરાર થઈ ગયા હતા. પરિવાર વાસ્તુ બાદ સામાન શિફ્ટ કરી ઘર માટે બીજા દિવસે સવારે ૮ થી ૧૨ વાગ્યા દરમિયાન ઘર બંધ રહેતા ધોળા દિવસે ચોરીને અંજામ આપ્યો હતો. વાસ્તુ વિલા સોસાયટીમાં જ વાસ્તુના બીજા દિવસે ઘરમાં ચોરી થઈ હતી. પાનોલી પોલીસે ચોરીનો ગુનો નોંધી તપાસ શરૂ કરી હતી. ઘટના અંગે પેરેલર એલસીબી પોલીસે પણ તપાસ શરૂ કરી હતી.

દરમિયાન પી.એસ.આઈ. આર. કે. ટોરાણી અને ટીમ પેટ્રોલિંગ હતા

પોલીસે ચોર અને ચોરીનો માલ લેનાર બે ઈસમોની ધરપકડ કરી

તે દરમિયાન વાલિયા ચોકડી ખાતે અગાઉ ઘરફોડ ચોરીમાં ઝડપાયેલા રીઢા ચોર ઉમેશ દયાળભાઈ બગડીયાને બાઈક અને બે મોબાઈલ સાથે શંકાસ્પદ હાલતમાં ઝડપી પાડ્યો હતો. તેની ઉલટ તપાસ કરતા તેને બાકરોલ ગામ ખાતે આવેલ વાસ્તુ વિલા સોસાયટીમાં થયેલ ચોરીની કબૂલાત કરી હતી અને તેમાં દાગીના તેને તેના મિત્ર રવિ ઈન્દ્રસિંહ રાજ (રહે.રામ શીલા) શુક્લતીર્થ સાથે મળીને પાંચ બત્તી ભરૂચ સાંઈ મેડિકલ પર ચેતન વન કેસર નિઝામાને રોકડ ૨૫૦૦૦માં તેમજ ભરૂચ ઝાડેશ્વર ગાયત્રી એસ્ટેટમાં આવેલ કેસર જ્વેલર્સ અનિલ વીરજી માળી રોકડ રૂપિયા ૨૨.૦૦૦ માં વેચાણ કરી હોવાની કબૂલાત કરી હતી.

લાલપુર ગામે લાકડા કાપવાનું ના પાડતા મારામારીના કેસમાં એકને ૩ વર્ષની સજા

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તલોદ તાલુકાના લાલપુર ગામમાં બે શખ્સોએ લાકડા કાપવાના મામલે ઉશ્કેરાઈ જઈ જપાઝપી કરી જાનથી મારી નાખવાના ઈરાદે ધારિયા વડે હુમલો કરી ગંભીર રીતે એક યુવાનને ઘાયલ કરી દીધો હતો જે અંગેની ફરિયાદ તલોદ પોલીસ મથકમાં એક શખ્સ વિરૂધ્ધ ફરિયાદ નોંધાઈ હતી.

જે અંગેનો કેસ હિંમતનગરની ડિસ્ટ્રીકટ એન્ડ સેશન્સ જજની કોર્ટમાં ચાલી જતા પુરાવા અને દલીલોને આધારે ધારિયા વડે હુમલો કરનાર શખ્સને ત્રણ વર્ષની સજા અને રૂપિયા ૧ હજારનો દંડ ફટકાર્યો હતો.

આ અંગેની વિગત એવી છે કે, ગત તા.૨૦-૧૦-૨૦૨૧ના રોજ તલોદ તાલુકાના લાલપુર (રણાસણ) ગામે નરેશજી લગબાજી ખાંટના ભાઈ જયંતિજીને લાકડા કાપવાનું કહેતા

હાથમાં રાખેલુ ધારિયુ જાનથી મારી નાંખવાના ઈરાદે છાતીના ભાગે માર્યુ હતું

જયંતિજીએ લાકડા કાપવાનું ના પાડતા તેના ઉપર એકદમ ઉશ્કેરાઈ જઈ મગનજી ઉર્ફે મંગો ભવાનજી પરમારે જપાજપી કરી હતી અને તેના હાથમાંનુ ધારિયુ જાનથી મારી નાખવાના ઈરાદે જયંતિજીને છાતીના ભાગે ડાબી બાજુ મારી ગંભીર ઈજાઓ કરી હતી. જે મામલે નરેશજી લગબાજી ખાંટે તલોદ પોલીસ મથકમાં મગનજી ઉર્ફે મંગો ભવાનજી પરમાર (રહે.લાલપુર, રણાસણ) વિરૂધ્ધ તલોદ પોલીસ મથકમાં ફરિયાદ નોંધાઈ હતી.

સાબરકાંઠા જિલ્લાના પ્રિન્સિપાલ ડિસ્ટ્રીકટ એન્ડ સેશન્સ જજ કે. આર. રબારીની કોર્ટમાં કેસ દાખલ થતા ફરિયાદ પક્ષે દસ્તાવેજી પૂરાવા તથા ફરિયાદી, સાહેદો, ડોકટરો તથા તપાસ કરનાર અમલદારના પૂરાવા રજૂ કર્યા હતા. કોર્ટ દ્વારા મંગાજી ઉર્ફે મંગો ભવાનજી પરમારનાઓને ગુનેગાર ઠેરવી ત્રણ વર્ષની સખ્ત કેદની સજા તથા રૂપિયા ૧ હજારનો દંડ ફટકાર્યો હતો.

ગેરકાયદેસર ગર્ભલીંગ પરીક્ષણ સામે કરવામાં આવેલ કામગીરીને બીરદાવી

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સાબરકાંઠા જિલ્લામાં પીસી એન્ડ પીએનડીટી એડવાઈઝરી કમિટીના ચેરપર્સન કુ કૌશલ્યા કુંવરબાની અધ્યક્ષતા તેમજ મુખ્ય આરોગ્ય અધિકારી રાજ સુતરીયાની ઉપસ્થિતિમાં આરોગ્ય શાખા જિલ્લા પંચાયત હિંમતનગર ખાતે બેઠક યોજાઈ હતી. આ બેઠકમાં ચાર સોનોગ્રાફિ રજીસ્ટ્રેશન રીન્યુઅલની દરખાસ્તનો નિર્ણય કરવામાં આવ્યો હતો. આ બેઠકમાં ચેરપર્સન કુ. કૌશલ્યા કુંવરબાએ છેલ્લા પાંચ માસના અથાગ પ્રયાસોના પરીણામે આરોગ્ય વિભાગ દ્વારા ઈડરની લક્ષ્મી વુમન્સ હોસ્પીટલમાં ગેરકાયદેસર ગર્ભલીંગ પરીક્ષણ સામે કરવામાં આવેલ કામગીરીને બીરદાવી હતી. આ સાથે ગર્ભ પરીક્ષણ કરતા સોનોગ્રાફી લાયસન્સ ધારક ગાયનેક ડૉક્ટરો સામે લાલ આંખ કરી હતી.

ઝાલાવાડમાં ઉનાળા પહેલા કેનાલમાં પાણી બંધ કરવાની તાકીદ

વઢવાણ, તા. ૨૮

સૌરાષ્ટ્ર કચ્છમાં નર્મદાનું પાણી પૂરું પાડતી કેનાલોમાં તા.૧, માર્ચથી પાણી વહેવડાવવાનું બંધ કરવામાં આવનાર છે આથી સૌરાષ્ટ્ર-કચ્છને પાણી પૂરું પાડતા ધોળીધજા ડેમ પીવાના પાણી માટે છલોછલ કરાયો છે. ત્યારે ઝાલાવાડના ૩૫૦થી વધુ ગામમાં સિંચાઈ માટે પાણી બંધ થવાને કારણે ખેડૂતોને પડ્યા ઉપર પાટુ મારવા જેવી સ્થિતિ સર્જાઈ છે. આ ઉપરાંત બોટાદ, વલ્લભીપુર, મોરબી, રાજકોટ જિલ્લામાં સિંચાઈનું પાણી બંધ થશે આથી નર્મદા કેનાલના ભરોસે ઉનાળુ કે અન્ય વાવેતર ન કરવા

ખેડૂતોને કેનાલ ભરોસે વાવેતર ન કરવા તાકીદ કરાઈ

તાકીદ નર્મદા નિગમે કરી છે. ઝાલાવાડએ વર્તમાન સમયે સૌરાષ્ટ્ર અને કચ્છનું પાણીયારું કહેવામાં આવે છે. રાજ્યમાં નર્મદાના નીરનો સૌથી સારો લાભ સુરેન્દ્રનગર જિલ્લાને મળ્યો છે આથી જ જિલ્લામાં ઉનાળુ વાવેતરમાં પણ વધારો થયો છે.ત્યારે રાજ્ય સરકારે જિલ્લાની કુલ ૫ કેનાલમાં જે સિંચાઈ માટે પાણી આપવામાં આવતું હતું તે તા.૧, માર્ચથી બંધ કરવાનો નિર્ણય લીધો છે જેમાં જિલ્લામાં ધ્રાંગધ્રા, હળવદ, વઢવાણ તાલુકાના ગામના ૩૫૦થી વધુ ગામના ખેડૂતોને સિંચાઈ માટે અપાતું પાણી બંધ કરી દેવાશે.

પરીક્ષાર્થીનું બાઈક બગડી જતાં મોડાસા રૂરલ પોલીસ દેવદૂત બનીને આવી

મોડાસા, તા.૨૮

સમગ્ર ગુજરાત રાજ્ય સહિત અરવલ્લી જિલ્લામાં ગુજરાત માધ્યમિક અને ઉચ્ચત્તર માધ્યમિક શિક્ષણ બોર્ડ દ્વારા તા.૨૭મી ફેબ્રુઆરીના ગુરૂવારના રોજ ધોરણ ૧૦ અને ધો. ૧૨ની બોર્ડ પરીક્ષાનો શાંતિપૂર્ણ માહોલમાં પ્રારંભ થયો હતો. જેમાં ધોરણ ૧૦ અને ૧૨ના ૫ વિષયોની પરીક્ષા થઈ હતી અને ૪૪ પરીક્ષા કેન્દ્રોની ૧૧૯ બિલ્ડિંગના ૧૦૨૫ વર્ગખંડમાં કસોટી યોજાઈ હતી. અરવલ્લી જિલ્લામાં પ્રથમ દિવસે ૧૮,૫૩૦ છાત્રોએ બોર્ડ પરીક્ષા આપી હતી. ૪ દિવ્યાંગ વિદ્યાર્થી પરીક્ષા આપી જોડાયા હતા. આ પરીક્ષામાં ધોરણ ૧૦માં ૯૫૩ વિદ્યાર્થી ગેરહાજર રહ્યા હતા. જ્યારે ધોરણ ૧૨ના વિજ્ઞાન પ્રવાહ અને સામાન્ય પ્રવાહ સહિત કુલ ૧૯ જેટલા પરીક્ષાર્થીઓ ગેરહાજર રહ્યા હતા. આ ૧૯માંથી ૧૩ ગેરહાજર છાત્રો વિજ્ઞાન પ્રવાહના હતા. ધોરણ ૧૦માં ગુજરાતી વિષયમાં સરળ નિબંધ સાથે સરળ પેપર નીકળ્યું હતું. ધોરણ-૧૨ના વિજ્ઞાન પ્રવાહનું પ્રથમ ફિઝિક્સ પેપર પણ સરળ નીકળ્યું હતું તથા ધોરણ-૧૨ના સામાન્ય પ્રવાહનું અર્થશાસ્ત્ર અને ભૌતિક વિજ્ઞાન વિષયના પ્રશ્નપ્ર એકંદરે સરળ

પીસીઆર વાનમાં બેસાડી પરીક્ષા કેન્દ્ર પર સમયસર પહોંચાડી

નીકળતા વિદ્યાર્થી પરીક્ષાર્થીઓ ખુબખુશાલ હતા. ભૌતિક વિજ્ઞાનમાં ૨૭૧૧ અને અર્થશાસ્ત્ર વિષયના પેરમાં ૧૮૩૦ વિદ્યાર્થીઓ હાજર રહ્યા હતા. પ્રથમ દિવસે પેપરો સરળ રહેતા વિદ્યાર્થીઓને રાહત સાથે ઉત્સાહ વધ્યો છે. આ બોર્ડ પરીક્ષા દરમિયાન એક ઘટના બની હતી. જેમાં એક વિદ્યાર્થીની પોતાના વાલી સાથે બાઈક ઉપર પરીક્ષા આપવા જઈ રહી હતી ત્યારે રસ્તામાં અચાનક બાઈકનું ટાયર પંક્ચર થઈ ગયું હતું. ત્યારે છાત્રા અને વાલીને પરીક્ષા કેન્દ્ર ઉપર સમયસર પહોંચવાની મૂંઝવણમાં હતી. આવા સમયે મોડાસા રૂરલ પોલીસની ટીમ દેવદૂત બની આવી તેમની પીસીઆર વાનમાં વિદ્યાર્થીનીને સમયસર પરીક્ષા કેન્દ્ર પહોંચાડી ઉમદા ફરજ બજાવી છે. પોલીસ પ્રજાનો મિત્ર છે તે પૂરવાર કર્યું હતું.

વડગામ તાલુકાના છાપી નજીક માહી હાઈ-વે ઉપર ૧૫ ગામ આંજણા ચૌધરી સમાજ સંચાલિત આદર્શ લાયબ્રેરીમાં અભ્યાસ કરતા વિદ્યાર્થીઓ માટે કોટડી ગામના અભેરાજભાઈ રામજીભાઈ ગુડોલ તેમજ તેમના પરિવાર દ્વારા મહાશિવરાત્રીના પાવન પર્વે ઠંડા પાણી માટે કુલરની સખાવત કરવામાં આવી હતી. આ પ્રસંગે લાયબ્રેરીમાં અભ્યાસ કરતા તમામ વિદ્યાર્થીઓને બોલપેનની પણ ભેટ આપવા સાથે ગ્રંથપાલનું શાલ ઓઢાડી સન્માન કરવામાં આવ્યું હતું. (તસ્વીર : સુરેશ અગ્રવાલ - છાપી)

મોડાસા બી.એડ્. કોલેજમાં અંગ્રેજી ભાષા માટેનો કાર્યક્રમ યોજાયો

મોડાસા, તા.૨૮

શ્રી મ.લા. ગાંધી ઉચ્ચત્તર કેળવણી મંડળ થાને કોલેજ કેળવણી મંડળ, મોડાસા સંચાલિત કોલેજ ઓફ એજ્યુકેશન - બી.એડ્. કોલેજ મોડાસા ખાતે પ્રશિક્ષણાર્થીઓ અંગ્રેજી ભાષામાં વાતચીત કરતા થાય અને તેમની નોકરી મેળવવાની તકો વધે તે હેતુથી આચાર્ય ડો. બી. ડી. પટેલના માર્ગદર્શન હેઠળ ફિનીશિંગ સ્કૂલ કાર્યક્રમ અંતર્ગત નિયુક્ત ટ્રેનર સુરેશ પ્રજાપતિ તાલીમ આપી રહ્યા છે. માનદ્ મંત્રી જયેશભાઈ દોશીએ શુભેચ્છા પાઠવી હતી.

(તસ્વીર : સિતાબ કાદરી - પાલનપુર)

પાલનપુર ખાતે મેગા પ્લેસમેન્ટ ફેર-૨૦૨૫નું આયોજન કરાયું

પાલનપુર, તા. ૨૮

બનાસકાંઠા જિલ્લાની સરકારી અને અનુદાનિત ટેકનિકલ તેમજ ઉચ્ચ શૈક્ષણિક સંસ્થાઓમાં સ્નાતક અને અનુસ્નાતકના છેલ્લા વર્ષમાં અભ્યાસ કરતા વિદ્યાર્થીઓને રોજગાર મળી રહે તે હેતુથી રાજ્ય સરકારના શિક્ષણ વિભાગ અને નોલેજકોન્સોર્ટિયમ ઓફ ગુજરાત દ્વારા આ સરકારી પોલિટેકનીક, પાલનપુર ખાતે મેગા પ્લેસમેન્ટ ફેર-૨૦૨૫નું આયોજન કરાયું હતું.

આ પ્લેસમેન્ટ ફેરમાં, બનાસકાંઠા જિલ્લાની કુલ ૧૪ સરકારી અને અનુદાનિત કોલેજના અંતિમ વર્ષમા અભ્યાસ કરતા બી.ઈ., ડિપ્લોમા, બી.સી.એ., બી.એસ.સી., એમ.એસ.સી., બી.એ., બી. કોમ. અને એમ.કોમ.ના રજીસ્ટ્રેશન કરેલ વિદ્યાર્થીઓના જુદા જુદા ૧૧ ઔદ્યોગિક એકમોના પ્રતિનિધિઓ દ્વારા ઈન્ટરવ્યું લેવામાં આવ્યા હતા. પ્લેસમેન્ટ ફેર માર્ચ-૨૦૨૫ દરમ્યાન કુલ ૩૧૬ વિદ્યાર્થીઓને જુદા જુદા ૧૧ ઔદ્યોગિક એકમો દ્વારા નોકરી માટે પસંદગી કરાઈ હતી.

૧૧ ઔદ્યોગિક એકમોએ ૩૧૬ વિદ્યાર્થીઓને નોકરી માટે પસંદ કર્યા

આંકલાવ તાલુકાના કહાનવાડી ગામે

પડતર જમીન ધાર્મિક અને શૈક્ષણિક સંસ્થાને આપવાના મામલે ગ્રામજનોનો ઉગ્ર વિરોધ

આણંદ, તા. ૨૮

આણંદ જિલ્લાના આંકલાવ તાલુકાના કહાનવાડી ગામે આવેલ સરકારી પડતર જમીન ૨૩૭ વીઘા પાણીના ભાવે એક ધાર્મિક પંથની શૈક્ષણિક સંસ્થાને આપી દેવાનો મામલો ઉગ્ર બન્યો છે. જ્યાં ગ્રામજનોએ વિરોધ નોંધાવી સ્થાનિક પંચાયતમાં તાળાબંધી કરી વિરોધ સાથે જિલ્લા કલેકટર પ્રવિણ ચૌધરીને આવેદનપત્ર પાઠવી વિરોધનો શૂર વ્યક્ત કર્યો છે.

કહાનવાડી ગામની સરકારી પડતર જમીન અંગે તાજેતરમાં રાજ્ય સરકારના મહેસુલ વિભાગ, ગાંધીનગરના ઠરાવ ક્રમાંક આરડી-એલએનડી-ઈ ફાઇલ- ૧૫ - ૨૦૨૩-૧૫૧૫૭ - એ, મુજબ

સ્થાનિક પંચાયતમાં તાળાબંધી કરી : જિલ્લા કલેક્ટરને આવેદનપત્ર અપાયું

તા.૨૯ જાન્યુ. ૨૦૨૫ના સંદર્ભ પત્ર સાથે તા.૩ ફેબ્રુ. ૨૦૨૫ના રોજ આણંદ કલેકટરને હુકમ કરતો પત્ર મોકલાયો હતો. જે આણંદ કલેકટરે નોંધ સાથે કરેલ આદેશનું ચીટનીશ ટુ કલેકટર દ્વારા પાલન કરીને સ્વામિનારાયણ ગુરુકુળ, રાજકોટના વ્યવસ્થાપકને પત્ર લખીને જાણ કરી હતી.

આ પત્ર મળતાં મહેસુલ ભરવા રાજકોટ ગુરુકુળના વ્યવસ્થાપકો કહાનવાડી ગ્રામ પંચાયત ખાતે આવતા સમગ્ર મામલો ઉજાગર થયો હતો અને ગામની સરકારી જમીન ૨૩૭ વીઘા પાણીના ભાવે રાજકોટના સ્વામિનારાયણ ગુરુકુળને ફાળવી દેવાનો ગ્રામજનોએ ઉગ્ર રોષ સાથે વિરોધ કર્યો હતો ત્યારબાદ આ મામલે ગ્રામજનોએ સમગ્ર આદેશ મામલે જિલ્લા કલેકટરને આવેદનપત્ર આપી રજુઆત કરી વિરોધ દર્શાવ્યો છે.

બુલેટ ટ્રેન પ્રોજેક્ટના માલ-સામાનની ચોરીમાં વધુ એક આરોપીની ધરપકડ

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અંકલેશ્વર બુલેટ ટ્રેન પ્રોજેક્ટના માલ-સામાનમાંથી થયેલી ચોરીમાં વધુ એક આરોપીની પોલીસે ધરપકડ કરી હતી. પોલીસે ઝડપી પાડેલા આરોપી પાસેથી વધુ ૫૦ હજાર રૂપિયાની કિંમતની ૧૨ પ્લેટ રિકવર કરી હતી. ગત ૧૭ જાન્યુઆરીએ ૧.૮૫ લાખની પ્લોટો ચોરી થઈ હતી. અગાઉ ૪ ઈસમોને પોલીસે ઝડપી પાડી ૯૬ હજાર રૂપિયાની કિંમતની પ્લેટ કબ્જે કરી હતી.

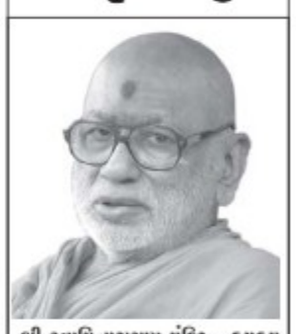
બનાવની વિગતો અનુસાર ગત તારીખ ૧૨મી જાન્યુઆરી થી ૧૭મી જાન્યુઆરી સુધીમાં અંકલેશ્વર તાલુકાના બોઈદ્રા ગામની સીમમાં અમદાવાદ-મુંબઈ નવી બુલેટ ટ્રેન પ્રોજેક્ટની કામગીરીની સાઈટ ઉપર લોખંડની જી.ટી. બ્રીજ પરથી પ્લેટ નંગ ૪૪ સહિત અન્ય પ્લેટો મળી કુલ ૧.૮૫ લાખના મુદ્દામાલની ચોરી થઈ હતી.

આ ચોરીમાં શહેર એ-ડિવિઝન

આરોપી પાસેથી વધુ ૫૦ હજાર રૂપિયાની કિંમતની ૧૨ પ્લેટ રિકવર કરી

પોલીસે ગુનો નોંધી તપાસ શરૂ કરી ગણતરીના સમયમાં ચોરીનો ભેદ ઉકેલી નાખીને ચાર રીઢા ચોર અવિનાશ વસાવા, અરૂણ વસાવા, સંદીપ વસાવા અને અશ્વિન વસાવાને ઝડપી પાડી ૨૩ નંગ પ્લેટ મળી કુલ ૯૬ હજારથી વધુના મુદ્દામાલ રિકવર કર્યો હતો. આ ગુનામાં સંડોવાયેલ નોબેલ માર્કેટમાં રહેતો દિલસાર મકબુલ શાહનું નામ પૂછપરછમાં સામે આવતા પોલીસે તેને ઝડપી પાડવાના ચક્રો ગતિમાન કર્યા હતા. દરમિયાન હ્યુમન ઈન્ટેલ સાથે મળેલી માહિતી આધારે પોલીસે નોબલ માર્કેટ ખાતેથી દિલસાર મકબુલ શાહને ઝડપી પાડ્યો હતો અને તેની પૂછપરછ કરી તેની પાસેથી ચોરી થયેલ ૧૨ નંગ પ્લેટ મળી કુલ ૫૦ હજારથી વધુની કિંમતનો મુદ્દામાલ પણ રિકવર કર્યો હતો.

અમૃત બિંદુ



શ્રી સ્વામિનારાયણ મંદિર - કુમકુમ

આંખને બાળે એવા તડકાથી માણસ દૂર રહે છે. આંખને બગાડે એવા પ્રદૂષણથી માણસ દૂર રહે છે પણ આંખને વિકારી બનાવે એવા કામોત્તેજક દૃશ્યો જોવા માણસ ટી.વી. સામે હોંશે હોંશે ગોઠવાઈ જાય છે. આશ્ચર્ય જ છે ને ? જો સર્વ ઈન્દ્રીયો ઉપર કાબૂ મેળવીને ને જીતેન્દ્રીય બનવું હોય તો સાવધાન બની જાવ.....પાંચવિષાય ભોગવવાથી કયારેય કોઈને તૃપ્તી થઈ નથી ને થવાની પણ નથી... માણસ જન્મોજન્માંતર થી પંચવિષય ભોગવતો આવ્યો છે અને દુઃખી થતો આવ્યો છે. હવે આ અવસરે ભગવાન પામવાનો વારો આવ્યો છે તો વિષયમાંથી વિરક્ત થઈને ભગવાન ભજી લેવા એ વાતમાં જ સાર છે.

ઝઘડિયા તાલુકાના રાણીપુરા ગામમાં ગેરકાયદેસર રેતી ખનન પર દરોડા

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ઝઘડિયા તાલુકા નર્મદા કાંઠા વિસ્તારમાં ખૂબ મોટાપાયે રેતી ખનન કરવામાં આવે છે જેમાં મોટાભાગનું જવાબદાર વિભાગના મેળાપીપણામાં રેતી ખનન ગેરકાયદેસર રીતે અને રોયલ્ટી ચોરી કરી કરવામાં આવતું હોય છે જેના પગલે જવાબદાર અધિકારીઓના ખિસ્સા તો ભરાય છે પરંતુ સરકારની તિજોરી પર સીધો માર પડી રહ્યો છે. જવાબદાર તંત્ર દ્વારા કાયદેસર અને ગેરકાયદેસર ખનીજ ખનન પર પૂરતું ધ્યાન નહીં આપતું હોવાના કારણે આવી ગેરકાનૂની પ્રવૃત્તિ ઝઘડિયા પંથકમાં ફૂલી ફાલી છે. સ્કવોડ કચેરી સુરત તથા ભૂસ્તર વિજ્ઞાન અને ખનીજ કચેરી ભરૂચ તેમજ મામલતદાર ઝઘડિયાની તપાસ ટીમ દ્વારા ઝઘડિયા તાલુકાના રાણીપુરા ગામના કાછી સીમ વિસ્તારમાં આકસ્મિક તપાસ હાથ ધરવામાં આવી હતી.

આ આકસ્મિક દરોડા દરમ્યાન રાણીપુરા ગામના નર્મદા નદીપટ્ટ વિસ્તારમાં દેવાંગ ઠાકોર ઉર્ફે લાલો દ્વારા ડાયરેક્ટ નર્મદાના વહેતા પ્રવાહમાંથી પાઈપલાઈન મશીન દ્વારા ચાલતા સાદી રેતી ખનીજના બિન અધિકૃત ખનન અને વહનની તપાસ હાથ ધરવામાં આવી હતી. જેમાં ગેરકાયદેસર રીતે રેતી ખનન અને વહન કરતા ઝડપાઈ ગયા હતા, જેની તપાસ દરમ્યાન ૧ એકસેવેટર મશીન, ખાણકામમાં વપરાતી ૧ યાંત્રિક નાવડી અને ૧૨ હાઈવા ટ્રક ડમ્પરો જપ્ત કરી દેવાંગ ઠાકોર ઉર્ફે લાલા તથા હીટાચી મશીન માલિક, ટ્રક માલિકો વિરુદ્ધ દંડનાત્મક કાયદેસરની કાર્યવાહી હાથ ધરવામાં આવી છે.

એકસેવેટર મશીન, ખાણકામમાં વપરાતી યાંત્રિક નાવડી અને ૧૨ હાઈવા ડમ્પરો જપ્ત

ઝઘડિયા તાલુકાના રાણીપુરા ગામમાં છેલ્લા બે મહિના જેટલા સમયથી દેવાંગ ઠાકોર ઉર્ફે લાલો દ્વારા ગેરકાયદેસર રીતે નર્મદા નદીના ચાલુ કરવામાં પાઈપલાઈન નાંખી એન્જિન મૂકી પાણી સાથે રેતી ઉલેચવામાં આવી રહી હતી. સ્થાનિક ગ્રામજનોના વિરોધ બાદ પણ ગેરકાયદેસર રીતે રેતી ખનન ચાલતું જ હતું. ગતરોજ ફલાઈંગ સ્કવોડ કચેરી સુરત તથા ભૂસ્તર વિજ્ઞાન અને ખનીજ કચેરી ભરૂચ તેમજ મામલતદાર ઝઘડિયાની તપાસ ટીમ દ્વારા ઝઘડિયા તાલુકાના રાણીપુરા ગામના કાછી સીમ વિસ્તારમાં આકસ્મિક તપાસ હાથ ધરવામાં આવી હતી.

વન્યજીવ સમૃદ્ધિ ઘુડખરની વસતીમાં ૨૭૦૫ સાથે સુરેન્દ્રનગર જિલ્લો મોખરે

(તસ્વીર : ફારુક ચૌહાણ - વઢવાણ)

વઢવાણ, તા.૨૮

ગુજરાતમાં આજે એશિયાઈ સિંહ, નીલગાય, વાંદરા, કાળીયાર, દિપડા, સાંભર, ચિંકારા, વરૂ, ઘુડખર, ડોલ્ફિન, સર્પ જેવી વિવિધ પ્રજાતિઓની અંદાજિત ૫.૬૫ લાખથી વધુ વસ્તી નોંધાઈ છે, જે ગુજરાતીઓ માટે ગૌરવ સમાન છે. તેવી જ રીતે સમગ્ર રાજ્યમાં ૭૬૭૨ ઘુડખરમાંથી સુરેન્દ્રનગર જિલ્લામાં સૌથી વધુ ૨૭૦૫ અને અમદાવાદ જિલ્લામાં સૌથી ઓછા માત્ર ૭ છેલ્લી ગણતરી મુજબ ૭૬૭૨ જેટલા ઘુડખર નોંધાયા છે.

વન્યજીવોની વસતી ગણતરી અંગે સરકાર દ્વારા જારી કરાયેલા આંકડા મુજબ રાજ્યમાં છેલ્લે વર્ષ ૨૦૨૦માં થયેલી વન્યજીવ વસ્તી ગણતરી મુજબ એશિયાઈ સિંહની સંખ્યા ૬૭૪થી વધુ, જ્યારે વસ્તી અંદાજ - ગણતરી વર્ષ ૨૦૨૩ મુજબ નીલગાય ૨.૨૪ લાખથી વધુ, વાંદરા બે લાખથી વધુ તેમજ જંગલી સુવર અને ચિત્તલ એક લાખથી વધુ જોવા મળ્યા હતા. આ ઉપરાંત ૯૧૭૦ કાળીયાર, ૮૨૨૧ સાંભર, ૬૨૦૮ ચિંકારા, ૨૨૯૯ શિયાળ, ૨૨૭૪ દીપડા, ૨૨૭૨ ૨૦૭૨, વર્ષ ૧૯૯૯માં ૨૮૩૯, વર્ષ ૨૦૧૪માં ૪૪૫૧, વર્ષ ૨૦૨૦માં ૬૦૮૨ ઘુડખર નોંધાયા હતા. જેમાં વર્ષ ૨૦૨૪માં ઉત્તરોત્તર વધારો થઈને ગુજરાતમાં લોંકડી, ૧૪૮૪ વણીયર, ૧ હજારથી વધુ ચોશીંગા તેમજ ૨૨૨ વરૂ રાજ્યમાં નોંધાયા છે.

રાજ્યમાં ૨૨૨ વરુમાંથી ૧૮ સુરેન્દ્રનગર જિલ્લામાં

રાજ્યના જંગલોમાં ઘણા દુલર્ભ અને સંવેદનશીલ પ્રાણીઓ જોવા મળે છે, જેમાં ભારતીય વરૂનો પણ સમાવેશ થાય છે. ૨૦૨૩માં રાજ્યમાં વરૂ વસ્તી ગણતરી કરવામાં આવી હતી. જેમાં રાજ્યના ૧૩ જિલ્લામાં અંદાજે ૨૨૨ વરૂ નોંધાયા છે. જેમાં સૌથી વધુ ૮૦ વરૂ ભાવનગર જિલ્લામાં નોંધાયા છે. જ્યારે ૩૯ નર્મદા જિલ્લામાં, ૩૬ બનાસકાંઠામાં, ૧૮ સુરેન્દ્રનગરમાં, ૧૨-૧૨ જામનગર અને મોરબીમાં તેમજ ૦૯ કચ્છ જિલ્લામાં વરૂ જોવા મળ્યા છે. ઉપરાંત પોરબંદર, મહેસાણા, નવસારી, પાટણ, અરવલ્લી અને સુરત જિલ્લામાં પણ વરૂનું અસ્તિત્વ નોંધાયું છે. દરમિયાન ગુજરાતના ૪૦૮૭ ચો. કિ.મી.ના દરિયાઈ વિસ્તારમાં અંદાજે ૬૮૦ ડોલ્ફિન નોંધાઈ છે.

સમગ્ર રાજ્યમાં કુલ ૭૬૭૨ ઘુડખર : ગત વર્ષ કરતાં ૨૬.૧૪ ટકાનો વધારો

ઘુડખર છે. દેશમાં એક માત્ર ગુજરાતમાં ઘુડખર જોવા મળે છે.

રાજ્યમાં ૭૬૭૨ જેટલી ઘુડખરની વસ્તીમાં નોંધાઈ છે, એટલે કે અંદાજે ૨૬.૧૪ ટકા ટકાનો વધારો થયો છે. ઘુડખર મુખ્યત્વે રાજ્યના ૬ જિલ્લાઓમાં જોવા મળે છે, જેમાં ૨૭૦૫ ઘુડખર સૌથી વધુ સુરેન્દ્રનગર જિલ્લામાં વસવાટ કરે છે. જ્યારે ૧૯૯૩ ઘુડખર કચ્છ જિલ્લામાં, ૧૬૧૫ પાટણમાં, ૭૧૦ બનાસકાંઠામાં, ૬૪૨ મોરબીમાં તેમજ ૦૭ ઘુડખર અમદાવાદ જિલ્લામાં જોવા મળે છે.

અત્રે ઉલ્લેખનીય છે કે, ઘુડખર વસ્તી ગણતરી અંદાજ મુજબ વર્ષ ૧૯૭૬માં ૭૨૦ ઘુડખર, વર્ષ ૧૯૮૩માં ૧૯૯૯, વર્ષ ૧૯૯૦માં

ભેમાપુર ગામમાં ઈકો કારમાંથી વિદેશી દારૂનો જથ્થો ઝડપાયો

મોડાસા, તા.૨૮

મેઘરજ તાલુકાના ઉન્દવા માર્ગ ઉપર આવેલ ભેમાપુર ગામના અંદરના ભાગે પોટા વિસ્તારમાંથી એક શખ્સના મકાનના ઢાળિયામાંથી તથા ઘર આગળ મૂકેલ ઈકો કાર ગાડીમાંથી પોલીસે વિદેશી દારૂની ૭૮૬ નંગ બોટલ ઝડપી પાડી હતી. આ પકડાયેલ વિદેશી દારૂ જથ્થાની કિંમત રૂા.૧.૦૨ લાખ છે. પોલીસે આ સાથે એક ઈસમ બાબુ ધનાભાઈ ખાંટ (રહે.ભેમાપુર)ને ઝડપ્યો હતો, જેની અટકાયત કરી હતી.

એલસીબી પોલીસ ટીમ પેટ્રોલિંગમાં હતી તે દરમિયાન બાતમી મુજબ બાબુ ધના પોતાના ઘરે ઈકો કાર ગાડીમાં રાજસ્થાનથી ઈંગ્લીશ દારૂની પેટીઓ લાવેલ છે એટલે બાતમી આધારે પોલીસે તેના ઘરે અને ઈકો કાર ગાડીમાં તપાસ કરતા દારૂ-બિયરની ૭૮૬ બોટલો જેની કિંમત ૧.૦૨ લાખ અને ઈકો કારની કિંમત રૂા.૩ લાખ મળી કુલ રૂા.૪.૦૨ લાખનો મુદ્દામાલ કબજે લઈ જપ્ત કર્યો હતો અને આરોપી બાબુ ખાંટ વિરુદ્ધ પ્રોહિબીશન એક્ટ હેઠળ ગુનો નોંધ્યો હતો અને તેની ધરપકડ કરી હતી.

મુદ્દામાલ જપ્ત કરી આરોપી સામે ગુનો નોંધાયો

મેઘરજ ખાતે મહિલા જાગૃતિ શિબિર યોજાઈ

મેઘરજ, તા.૨૮

સરકારના મહિલા વિભાગ દ્વારા મહિલાઓ પગભર થાય અને તેમનો સર્વાંગી વિકાસ થાય એ માટે અનેક યોજનાઓ અમલમાં મૂકી છે અને તેના દ્વારા મહિલાઓનો વિકાસ થતો હોય છે ત્યારે ગુજરાત મહિલા આર્થિક વિકાસ નિગમ દ્વારા મેઘરજ ખાતે મહિલા જાગૃતિ શિબિર યોજાઈ.

મહિલાઓ પોતાનો સર્વાંગી વિકાસ કરી શકે, મહિલાઓના કાયદાઓ વિશે જાણકારી મળે, મહિલાઓની વિવિધ યોજનાઓ બાબતે જાણકારી મેળવીને પગભર થવાય એ માટે મેઘરજ ખાતે આવેલી શ્રીજી બાપા નર્સિંગ કોલેજમાં મહિલા જાગૃતિ શિબિર યોજાઈ જેમાં નર્સિંગ કોલેજની મહિલાઓએ ભાગ લીધો હતો અને શિબિરમાં ગાંધીનગરથી ખાસ આવેલ મહિલા આર્થિક વિકાસ નિગમના અધિકારી દ્વારા વિસ્તૃત જાણકારી આપી હતી.

મહિલાઓના સર્વાંગી વિકાસની જાણકારી અપાઈ

ચરોતરમાં આજે ચાંદ દેખાતા મુસ્લિમોના પવિત્ર રમઝાન માસનો પ્રારંભ થશે

આણંદ, તા.૨૮

ચરોતરમાં ૧લી માર્ચે શનિવારે ચંદ્ર દર્શન થયા બાદ ઈસ્લામ ધર્મનો પવિત્ર રમઝાન માસનો પ્રારંભ થઈ જશે. જેને લઈ મુસ્લિમ બિરાદરો શનિવારે ચાંદ જોઈ અને એક મહિનાના રોઝા રાખવાની તૈયારીઓ કરી દેશે. પવિત્ર મહિના દરમ્યાન મુસ્લિમ બહુલ વિસ્તારની મસ્જીદોમાં તરાવીહની વેશેષ નમાઝ અદા કરી ખુદાની ઈબાદત કરશે તેમજ નિત્યક્રમ મુજબ મુસ્લિમ બિરાદરો વહેલી પરોઢથી રોઝો રાખી અને સૂર્યસ્તિબાદ રોઝો ખોલી ઈબાદત કરશે તેમજ પવિત્ર રમઝાનને લઈ રોઝા, ઈબાદત સાથે જકાત, સદકા (દાન) સહિતના પુણ્ય કાર્યો કરશે. આમ આગામી એક મહિનો મુસ્લિમ સમાજના લોકો રોઝા અને ઈબાદત કરશે અને મહિના વચ્ચે આવતી વિશેષ લૈલતુલ કદ્ર અને છેવટમાં આવતા જુમાના દિવસે જુમાતુલ વિદા અને ૨૭ રમઝાન અર્થાત ૨૮મી રાત્રીના મહત્વને લઈ વિશેસ ઈબાદત કરાશે. આમ ૩૦ રોઝા પૂરા થયા બાદ ઈદ-ઉલ-ફિત્રનો તહેવાર ઉજવાશે.

બીજાની ભૂલને સંક્ષિપ્ત કરી લેવી એ બહુ મોટી કલા છે

હંસની દૃષ્ટિ હંમેશા મોતીનો ચારો શોધતી હોય છે. ડુક્કરની દૃષ્ટિ હંમેશા વિષ્ટાને શોધતી હોય છે. કેટલાક મનુષ્યની દૃષ્ટિ હંસ જેવી હોય છે જે હંમેશા બીજામાં સારું શું છે તે શોધતી હોય છે, કેટલાકની દૃષ્ટિ ડુક્કર જેવી હોય છે જે હંમેશા બીજામાં દોષ શોધતી હોય છે.

આ દુનિયામાં કોઈ એવો માણસ નહીં હોય કે જેનાથી કદાપિ કોઈ ભૂલ ન જ થઈ હોય. માણસ માત્ર ભૂલને પાત્ર હોય છે, પરંતુ કેટલાક લોકો રાહ જોઈને બેઠા હોય છે કે, કોણ કેવી ભૂલ કરે છે, કોઈની ભૂલ જોયા પછી એ સંતોષ અને આનંદ માણે છે કે અમુક વ્યક્તિમાં અમુક ઉણપ છે.

કોઈની ભૂલને જોઈ આનંદ થાય આ વૃત્તિ શું બતાવે છે? કદાચ કોઈની ભૂલ થાય તો તે ક્ષમ્ય ગણાય, પણ આવી વૃત્તિને ક્ષમ્ય શી રીતે કરી શકાય?

જૈનાચાર્ય રાજયશસૂરીશ્વરજી મહારાજે ઉકતાશયના ઉદ્‌ગાર વ્યકત કરતાં જણાવેલ કે, આ વાતનો ઉપક્રમ એટલા માટે કરવો પડે છે કે આગમસારમાં સંઘને આશ્વાસન-વિશ્વાસ- શીતઘર અને માતાપિતા જેવો કહ્યો છે સંઘમાં આપણે એકબીજાની વાતને સાચવી લઈએ કે પછી સામાની વાતને વિક્ષેપ રૂપ ન કરીએ તો સંઘને ઉન્નતિને પંથે લઈ જઈ શકાય.

જૈન જગત - રાજયશસૂરિશ્વરજી મ.સા.

સંઘને તીર્થંકરની ઉપમા આપવામાં આવી છે. પચ્ચીસમો તીર્થંકર એટલે શ્રીસંઘ, જેને તીર્થંકરની ઉપમા આપવામાં આવી છે તે સંઘમાં કેવી યોગ્યતા હોવી જોઈએ? જ્યારે શ્રીસંઘને તીર્થંકર કહેવામાં આવ્યો છે ત્યારે એનો નિષ્કર્ષ એ છે કે, સંઘમાં રહેલ પ્રત્યેક સાધુ- સાધ્વી, શ્રાવક અને શ્રાવિકા તીર્થંકરના અંશ છે. આગમસારની વાતમાં આપણે વિચારવું છે કે, તીર્થંકરના અંશ રૂપે મારે કેવી રીતે જીવવું?

માનવ મનનું વિશ્લેષણ કરતાં પૂજ્યશ્રીએ જણાવેલ કે, મનુષ્યમાં બે વૃત્તિ પ્રવર્તે છે. બીજા માણસને નીચે પાડવાની વૃત્તિ અને બીજા માણસને ઊંચે લઈ જવાની વૃત્તિ.

તમે કોઈને કહેશો કે આ તારી ભૂલ છે તો એ તમારી સાથે વધારે માથાકૂટ કરશે પણ તમે એને એમ કહો કે, તે આટલું બધું સારું કાર્ય કર્યું છે તો આટલું સુધારી લે ને? તો કેવું સરસ લાગશે?

સંવત્સરીના દિવસે પણ ખાનાર વ્યક્તિને કહો કે, આમ તો તું કામમાં હોય છે તો બપોરે બે વાગ્યા સુધી પણ ખાતો હોતો નથી. જો થોડી વધારે કોશિશ કરે તો તારે સંવત્સરીની કેટલી સરસ આરાધના થઈ જાય?

અમુક વ્યક્તિ સુધરશે જ નહીં એવો પૂર્વાગ્રહ રાખવો એના કરતા એનામાં પ્રેરણા જગાવવી એ ઉત્તમ આશ્વાસન છે. ઉત્તમ વિશ્વાસ છે.

સંઘના અંગ રૂપે જો વિશ્વાસ રૂપ બનવું હોય તો આપણે સહુએ સંકલ્પ કરવો જરૂરી છે કે, કોઈની ત્રુટિને હું સુધારીશ.

કોઈની ભૂલ કે ત્રુટિનું નિદર્શન ન કરી શકાય એવી વાત નથી પણ કોઈની ભૂલને એનું અપમાન કરી તેને ઉતારી પાડવા ન બતાડાય ઘણાની આદત જ હોય છે કે, બીજાને ઉઘાડા પાડવા તેની ભૂલ જાહેરમાં જ કહે. અને પેલાના મનના ઘાને જાણી જોઈ ખ્હોળો કરે.

જંગલના એક વાંદરાને ગૂમડું થયું. બીજા બધા વાંદરાઓ ખબર લેવા આવ્યા, પણ દરેક વાંદરા ખબર પૂછતા ગૂમડાં પર હાથ લગાવી એને વધારે જ દુઃખાડતા જાય.

બીજાની ભૂલને સંક્ષિપ્ત કરી લેવી એ બહુ મોટી કલા છે

શાસ્ત્રકારોએ બતાવ્યું છે કે, ચૌદ પૂર્વધર સુધી ભણેલ મુનિની પણ બોલતાં સ્ખલના થાય તો અન્ય મુનિઓ ઉપહાસ ન કરે. જીવનમાં ગંભીરતા કેળવતા શીખીએ તો વાત સુધરે, નહીંતર અમૃતના સ્થાને ઝેર ઉત્પન્ન થાય.

આચાર્યશ્રીએ જણાવેલ કે, જેને પોતાના વ્યક્તિત્વનો વિકાસ સંઘના અંગ તરીકે અથવા તીર્થંકરના અંશ તરીકે કરવો હોય તેણે મૈત્રીભાવનો ખૂબ ખૂબ વિકાસ કરવો.

સાધુઓ જ્યારે પણ પરસ્પર મળે નયનમાંથી અમી પ્રગટે અને શ્રાવકો પરસ્પર મળે તો મુખ પર સ્મિતના ફુલ ખીલે. દરેક વ્યક્તિ દરેકને સંઘના અંગ રૂપે, તીર્થંકરના અંશ રૂપે, મોક્ષમાર્ગના પથિક અને સાધનાના યાત્રિક રૂપે જોતાં શીખશે તો બધી જ બાદબાકીઓની જ બાદબાકી થઈ જશે અને સરવાળા વધતાં જશે.

વ્યક્તિત્વના વિકાસ માટે નક્કી કરો કે હું દશ માણસના સારા ગુણ જોઈને બીજા દસ માણસને કહીશ. જો આટલું કરી શકીશું તો આપણે કોલસામાંથી કસ્તુરીના વ્યાપારી બની જઈશું.

ચેમ્પિયન્સ ટ્રોફીમાં અફઘાનિસ્તાન સામે પરાજય બાદ ઈંગ્લેન્ડનો આત્મવિશ્વાસ ડગ્યો

આજે દક્ષિણ આફ્રિકા-ઈંગ્લેન્ડ વચ્ચે જંગ

કરાચી,તા.૨૮

ચેમ્પિયન્સ ટ્રોફીના ગ્રુપ બી-માં સેમિફાઈનલમાં સ્થાન મેળવવાની લડાઈ તીવ્ર બનતી જાય છે, ત્યારે ટોચના ક્રમાંકિત દક્ષિણ આફ્રિકા શનિવારે કરાચીમાં ઈંગ્લેન્ડ સામે રમાનારી એક રોમાંચક મેચમાં પોતાનું વર્ચસ્વ જમાવવા અને અંતિમ સેમિફાઈનલ સ્થાન માટે તીવ્ર લડાઈમાં ફસાયેલા છે.

અફઘાનિસ્તાન સામે આઠ રનની કારમી હારથી ઈંગ્લેન્ડ માત્ર સેમિફાઈનલની દોડમાંથી બહાર થઈ ગયું એટલું જ નહીં, પરંતુ એશિયન ટીમની અંતિમ ચારમાં સ્થાન મેળવવાની આશા પણ જીવંત રહી અને દક્ષિણ આફ્રિકા અને ઓસ્ટ્રેલિયા બંનેને સેમિફાઈનલમાં સ્થાન પાક્કું કરવા માટે પૂરતી હશે, કારણ કે ઓસ્ટ્રેલિયાની હારથી સ્ટીવ સ્મિથની આગેવાની હેઠળની ટીમ આ ગ્રુપમાંથી બીજા અને અંતિમ સ્થાન માટે દક્ષિણ આફ્રિકા સામેની લડાઈમાં ઉતરશે.

જો ઓસ્ટ્રેલિયા (૩ પોઈન્ટ, ૦.૪૭૫ એનઆરઆર) અફઘાનિસ્તાન (૨ પોઈન્ટ, -૦.૯૯૦ એનઆરઆર) ને હરાવે તો દક્ષિણ આફ્રિકા (૩ પોઈન્ટ, ૨.૧૪૦ એનઆરઆર) આગળ વધે તેવી શક્યતા છે, ભલે પ્રોટીઝ તેમના સ્વસ્થ એનઆરઆરને કારણે ઈંગ્લેન્ડ સામે હારી જાય.

દક્ષિણ આફ્રિકા માટે અનુકૂળ પરિણામ ખૂબ મુશ્કેલ ન હોવું જોઈએ, જેમણે પોતાના બધા જ પાયા આવરી લીધા છે; વધુ મહત્ત્વની વાત એ છે કે, તેમના મુખ્ય ખેલાડીઓ ખરાબ પ્રદર્શન કરી રહેલા ઈંગ્લેન્ડની તુલનામાં ફોર્મમાં છે, જે જો રૂટ પર વધુ પડતા નિર્ભર છે.

અત્યાર સુધીની તેમની એકમાત્ર પૂર્ણ થયેલી મેચમાં - રાવલપિંડીમાં વરસાદ પડતાં દક્ષિણ આફ્રિકાએ ઓસ્ટ્રેલિયા સાથે પોઈન્ટ વહેંચી દીધા - પ્રોટીઝે અફઘાનિસ્તાનને ૧૦૭ રનના વિશાળ અંતરથી હરાવ્યું હતું.

રાયન રિકેલ્ટને સદી ફટકારી હતી જ્યારે કેપ્ટન ટેમ્બા બાવુમા, રાસી વાન ડેર ડુસેન અને એડન માર્કરામની અડધી સદીની મદદથી દક્ષિણ આફ્રિકાએ પ્રથમ બેટિંગ કરતા ૬ વિકેટે ૩૧૫ રનનો જબરદસ્ત સ્કોર બનાવ્યો હતો, જેના પછી બોલરોએ એકીકૃત પ્રદર્શન કરીને અફઘાનિસ્તાનને માત્ર ૨૦૮ રનમાં ઓલઆઉટ કરી દીધું હતું.

કાગળ પર, દક્ષિણ આફ્રિકા ફક્ત ચાર જ જીતી છે.

ચેમ્પિયન્સ ટ્રોફી પહેલા પાકિસ્તાનમાં રમાયેલી ત્રિકોણીય શ્રેણીની ફાઈનલમાં દક્ષિણ આફ્રિકા પણ નિષ્ફળ ગયું હતું, જેમાં ન્યુઝીલેન્ડ પણ સામેલ હતું, અને બાવુમાની ટીમને ઈજાગ્રસ્ત ઈંગ્લેન્ડ સામે સાતત્ય શોધવાની જરૂર પડશે, માટે રૂટનો ૧૨૦ રન એકમાત્ર તેજસ્વી ભાગ હતો. તે એકમાત્ર ખેલાડી હતો જેણે પોતાની શરૂઆતને બદલી અને પોતાની ટીમ માટે કામ કરવાની આશા વ્યક્ત કરી, જે આદર્શ રીતે પૂર્ણ થવું જોઈતું હતું, પરંતુ ૨૦૧૯ના વર્લ્ડ કપ વિજેતાઓમાં હિંમતનો અભાવ

દક્ષિણ આફ્રિકાની સેમિફાઈનલમાં સ્થાન પાક્કું કરવા તરફ નજર

ચારમાં સ્થાન મેળવવાનો પ્રયાસ કરશે.

ગ્રુપ-એ થી વિપરીત, જ્યાં બે શ્રેષ્ઠ ટીમો - ભારત અને ન્યુઝીલેન્ડ - સરળતાથી નોકઆઉટમાં પહોંચી ગઈ છે, ગ્રુપ-બી માં ઓસ્ટ્રેલિયા, અફઘાનિસ્તાન અને દક્ષિણ આફ્રિકા બાકીના બે મુશ્કેલીમાં મુકી દીધા છે..

૫૦ ઓવરના ફોર્મેટમાં બંને ટીમો વચ્ચેની છેલ્લી મેચથી આત્મવિશ્વાસની મોટી લહેર પર, અફઘાનિસ્તાન શુક્રવારે લાહોરમાં ઓસ્ટ્રેલિયા સામે ટકરાશે.

૨૦૨૩ના વનડે વર્લ્ડ કપમાં અફઘાનિસ્તાનોએ ઓસ્ટ્રેલિયાને હારની અણી પર ધકેલી દીધું હતું, પરંતુ ગ્લેન મેક્સવેલના સનસનાટીભર્યા અણનમ ૨૦૧ રનની ઈનિંગે ટીમનો પાયો ફેરવી દીધો હતો.

વરસાદના કારણે મેચ પ્રભાવિત થવાની શક્યતાઓ છે, પરંતુ અફઘાનિસ્તાનની જીત સેમિફાઈનલમાં સ્થાન પાક્કું કરવા માટે પૂરતી હશે, કારણ કે ઈંગ્લેન્ડ સામે હારી જાય.

દક્ષિણ આફ્રિકા માટે અનુકૂળ પરિણામ ખૂબ મુશ્કેલ ન હોવું જોઈએ, જેમણે પોતાના બધા જ પાયા આવરી લીધા છે; વધુ મહત્ત્વની વાત એ છે કે, તેમના મુખ્ય ખેલાડીઓ ખરાબ પ્રદર્શન

આફ્રિકાના મુખ્ય ખેલાડીઓ ખરાબ પ્રદર્શન કરી રહેલા ઈંગ્લેન્ડની તુલનામાં ફોર્મમાં છે

એક મજબૂત એકમ છે અને જે ઉચ્ચ સ્તરે હારી જવા માટે હતો.

તાજેતરની આઈસીસી ઈવેન્ટ્સમાં હરાવનાર ટીમ રહી છે, પરંતુ છેલ્લા એક વર્ષ દરમિયાન તેમનું એકંદર ફોર્મ આત્મવિશ્વાસને પ્રેરિત કરતું નથી. જાન્યુઆરી ૨૦૨૪થી તેઓએ તેમની છેલ્લી ૧૨ વનડેમાંથી આઠ હારી છે અને મક્કમ છે.

રૂટ સિવાય, ઈંગ્લેન્ડ બહુ આત્મવિશ્વાસ પ્રેરિત કરી શકતું નથી કારણ કે તેઓ હારના સિલસિલા વચ્ચે છે જે ચાલુ ટુર્નામેન્ટ પહેલા ભારત સામે ૦-૩થી હારથી શરૂ થયો હતો. અફઘાનિસ્તાન સામે ઈંગ્લેન્ડ ઓસ્ટ્રેલિયા સામે હાર સાથે ટુર્નામેન્ટની શરૂઆત કરનાર ઈંગ્લેન્ડ, નેતૃત્વની દ્રષ્ટિએ ફેરફારોમાંથી પસાર થાય તેવી શક્યતા છે પરંતુ તે બધું ખુલે તે પહેલાં, જોસ બટલર એક અંતિમ હાસ્ય માટે તેના સૈનિકોને એકત્ર કરવા આતુર હશે.

ચેમ્પિયન્સ ટ્રોફીની અડધી ટુર્નામેન્ટ પૂર્ણ

ટુર્નામેન્ટમાં શ્રેણીબધ્ધ રેકોર્ડ સર્જાયા

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પાકિસ્તાન તથા દુબઈમાં ચાલી રહેલી ચેમ્પિયન ટ્રોફી ક્રિકેટ ટુર્નામેન્ટની પીચો રનોની ખાણ સાબિત થઈ હોય તેમ દરેક મેચમાં રનના ઢગલા થઈ રહ્યા છે અને સદીઓનો રેકોર્ડ સર્જાઈ રહ્યો છે. અત્યાર સુધીના ૯ મેચમાં ૧૧ સદી લાગી ગઈ છે અને પાંચ વખત એક ઈનિંગનો જુમલો ૩૦૦થી વધુનો થયો છે. તેના આધારે જ તમામ મેદાનોની પીચ બેટીંગ માટે સ્વર્ગ સમાન હોવાનું સાબિત થાય છે.

આઈસીસીની ચેમ્પિયન ટ્રોફીનો રોમાંચ દુનિયાભરમાં પરાકાષ્ટાએ પહોંચ્યો છે. ૧૯ દિવસની આ ટુર્નામેન્ટમાં ગુરૂવાર સુધીમાં ૯ મેચો રમાયા હતા અને તેમાં શ્રેણીબધ્ધ રેકોર્ડ સર્જાયા હતા.

૯ દિવસના લગભગ તમામ ૯ મેચમાં રનોના ખડકલા થયા હતા. અત્યાર સુધી જોવામાં આવે તો મોટા ભાગે બેટસમેનોનો જ દબદબો રહ્યો છે.

૯ દિવસમાં ૭ મેચની પાંચ ઈનિંગમાં તો ૪૦૦થી વધુ રન નોંધાયા હતા. હજુ ૭ મેચ રમાવાના બાકી છે અને તેમાં પણ ઢગલાબંધ રન થઈ શકે છે.

અત્યાર સુધીના ૯ મેચમાં ૧૧ સદી થઈ છે. જે એક રેકોર્ડ બન્યો છે. આ પૂર્વે ૨૦૦૨ અને ૨૦૧૭ની ટુર્નામેન્ટમાં કુલ ૧૦ સદી લાગી હતી. જે રેકોર્ડ આ વર્ષે તુટી ગયો છે.

આ સિવાય ઈંગ્લેન્ડ અને ઓસ્ટ્રેલિયા વચ્ચેના અત્યંત દિલધડક અને રોમાંચક બનેલા મેચમાં કુલ ૭૦૭ રન નોંધાયા હતા. જે અત્યાર સુધીની ચેમ્પિયન ટ્રોફીના ઈતિહાસમાં સૌથી વધુ રનનો રેકોર્ડ બન્યો છે. આ જ મેચમાં ઓસ્ટ્રેલિયાએ પાંચ વિકેટે ૩૫૬ બનાવીને જીત હાંસિલ કરી હતી.

ઓસ્ટ્રેલિયાની ટીમે એક સાથે બે રેકોર્ડ સર્જયા હતા.ઈતિહાસનો ૩૫૬ રનનો સૌથી વધુ સ્કોર કર્યો હતો. ઉપરાંત ૩૫૧ રનનો જીતનો લક્ષ્યાંક હાંસલ કરીને બીજો રેકોર્ડ બનાવ્યો હતો.

આ ઉપરાંત ચેમ્પિયન ટ્રોફીના ઈતિહાસમાં ૧૭૭ રન બનાવવાનો રેકોર્ડ અફઘાનિસ્તાનના ઈબ્રાહીમ જાદરાનએ બનાવ્યો હતો. આ પૂર્વે ઈંગ્લેન્ડના બેટસમેન બેનડકેટે ૧૬૫ રનનો સર્વોચ્ચ જુમલો કર્યો હતો.

જે રેકોર્ડ જાદરાને તોડી નાખ્યો હતો. બેનડકેટે ચાલુ ટુર્નામેન્ટમાં ૧૬૫ રનનો રેકોર્ડ બનાવ્યો હતો તે અગાઉ ૨૦૦૪માં ન્યુઝીલેન્ડના બેટર એસ્ટલેએ અમેરિકા સામે ૧૪૫ રન ફટકાર્યા હતા જે રેકોર્ડ છેલ્લા ૨૦ વર્ષથી અતુટ હતો જે ચાલુ ટુર્નામેન્ટમાં તુટી ગયો હતો.

ટુર્નામેન્ટમાં સૌથી ઝડપી સદીનો રેકોર્ડ ઓસ્ટ્રેલિયાના બેટર જોસ ઈંગ્લીશે બનાવ્યો હતો. ઈંગ્લેન્ડ સામેના મેચમાં તેણે માત્ર ૭૭ દડામાં સદી ફટકારી દીધી હતી. વર્તમાન ચેમ્પિયન ટુર્નામેન્ટમાં ૯ મેચ પૂર્ણ થવા સાથે અર્ધી ટુર્નામેન્ટ પૂરી થઈ છે. ૯માંથી ૨ મેચ વરસાદના કારણે ધોવાઈ ગયા હતા. એટલે ૭ જ મેચ રમાયા છે.

૭ મેચમાં ૧૧ સદી લાગી ગઈ છે તેનો અર્થ એવો થાય છે કે દર ૧.૨ ઈનિંગમાં એક સદી લાગી છે. વર્તમાન ટુર્નામેન્ટમાં માત્ર સદી જ નહીં દોઢ સદીનો

એક જ મેચની બે ઈનિંગમાં ૭૦૭ રનનો અભૂતપૂર્વ વિક્રમ

પણ રેકોર્ડ બન્યો છે. બે વખત ૧૫૦થી વધુ રન બેટસમેને કર્યા છે. જાદરાને ૧૭૭ તથા ડકેટે ૧૬૫ રન બનાવ્યા હતા.

ઈટાલીના બોલોગ્નામાં સીરી એ સોકરની એસી મિલાન અને બોલોગ્ના એફસી ટીમો વચ્ચે રમાયેલી મેચ દરમિયાન બોલોગ્ના એસીનો ફોરવર્ડનો ખેલાડી સાન્ટિઆગો કાસ્ટ્રો (વચ્ચે) તેની ટીમ તરફથી ગોલ ફટકારી રહેલો નજરે પડે છે.

એસીસી દ્વારા એશિયા કપના આયોજન પર વિચાર

સપ્ટેમ્બરમાં રમાઈ શકે છે ભારત-પાકિસ્તાન વચ્ચે ત્રણ મેચો

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ભારત અને પાકિસ્તાન વચ્ચે આ વર્ષે વધુ ત્રણ મેચ રમાઈ શકે છે. એશિયન ક્રિકેટ કાઉન્સિલ (એસીસી) સપ્ટેમ્બરમાં એશિયા કપ યોજવાનું વિચારી રહી છે, યોજાય તેવી શક્યતા છે.

ક્રિકબઝના અહેવાલ મુજબ આ ટૂર્નામેન્ટ મૂળરૂપે ભારતને ફાળવવામાં આવી હતી પરંતુ

આ વખતે આ ટૂર્નામેન્ટ ટી-૨૦ ફોર્મેટમાં રમાવાની છે. તેમાં ૧૯ મેચો રમાશે અને તે સપ્ટેમ્બરના બીજા અને ચોથા સપ્તાહની વચ્ચે

ભારત-પાકિસ્તાનના સંબંધોને ધ્યાનમાં રાખીને એસીસીએ નિર્ણય લીધો હતો કે તે તટસ્થ દેશમાં યોજાશે. ભારત અને પાકિસ્તાનની ટીમો એકબીજાના દેશોમાં પ્રવાસ ન કરે તે અંગેના વિવાદથી બચવા માટે આ નિર્ણય લેવામાં આવ્યો છે. આવા વિવાદને કારણે ચેમ્પિયન્સ ટ્રોફીનું આયોજન હાઈબ્રિડ મોડલમાં થઈ રહ્યું છે.

ભારતીય ટીમને હાઈબ્રિડ મોડલમાં દુબઈમાં રમવાની મંજૂરી આપવામાં આવી છે. આ કારણે પીસીબીએ આવતા વર્ષે યોજાનારા ટી ૨૦ વર્લ્ડ કપ માટે પણ આવી જ વ્યવસ્થાની માંગ કરી છે, જેની યજમાની બીસીસીઆઈ અને શ્રીલંકા ક્રિકેટ (એસએલસી) કરશે.

જેરુસલેમ કે જોર્ડનમાં પેલેસ્ટાઈન વર્લ્ડ કપની ક્વોલિફાયર મેચ રમવા ઈરાકનો ઈન્કાર

ઈરાક ઈચ્છે છે કે આવતા મહિને પેલેસ્ટાઈન સામેની તેમની વર્લ્ડ કપ ક્વોલિફાયર મેચ જોર્ડનની રાજધાની અમ્માનથી ખસેડાય, અને તેણે જેરુસલેમની બહાર મેચ યોજવાના પેલેસ્ટાઈનના પ્રસ્તાવને પણ નકારી કાઢ્યો.છે.

પેલેસ્ટિનિયન પ્રદેશોમાં છેલ્લી ફૂટબોલ આંતરરાષ્ટ્રીય મેચ ઓક્ટોબર ૨૦૧૯માં રમાઈ હતી અને ત્યારથી પેલેસ્ટાઈન કતાર, જોર્ડન, કુવૈત અને મલેશિયાના તટસ્થ સ્થળોએ તેમના "ઘર" મેચોનું આયોજન કરી રહ્યું છે.

પેલેસ્ટાઈન ૨૫ માર્ચે એશિયન ક્વોલિફાઈંગના ત્રીજા રાઉન્ડમાં ગ્રુપ ૫ મેચમાં ઈરાકનું આયોજન કરવાનું છે અને પેલેસ્ટિનિયન પ્રદેશોમાં મેચ રમવાના પ્રસ્તાવને નકારી કાઢવામાં આવ્યા પછી, FIFA એ અમ્માનને તટસ્થ સ્થળ તરીકે પ્રસ્તાવિત કર્યો હતો..

ઈરાકી ફૂટબોલ એસોસિએશને ગુરુવારે એક નિવેદનમાં જણાવ્યું હતું કે તેણે ફૂટબોલની વિશ્વ સંચાલક સંસ્થાને પત્ર લખીને મેચને બીજા શહેરમાં ખસેડવાની માંગ કરી છે કારણ કે અમ્માનમાં રમવાથી તટસ્થ સ્થળો પર FIFAના પોતાના નિયમોનું ઉલ્લંઘન થશે.

"ગ્રુપ B માં અત્યંત સ્પર્ધાત્મક સ્વભાવને જોતાં, આ નિર્ણય સ્પર્ધાની પ્રામાણિકતા અને

ઈરાકે ફૂટબોલની વિશ્વ સંસ્થાને પત્ર લખીને મેચને બીજા શહેરમાં ખસેડવાની માંગ કરી

ન્યાયીતા પર ગંભીર પ્રશ્નો ઉભા કરે છે," IFA નિવેદનમાં જણાવવામાં આવ્યું હતું. "ગ્રુપમાં ઈરાક, જોર્ડન અને પેલેસ્ટાઈન સીધા સ્પર્ધકો છે અને સ્ટેન્ડિંગમાં ઈરાક અને જોર્ડન વચ્ચેનું અંતર હાલમાં ખૂબ નજીક છે."

ઈરાક ૧૧ પોઈન્ટ સાથે ગ્રુપમાં બીજા સ્થાને છે, જોર્ડન ત્રીજા સ્થાને બે પોઈન્ટથી આગળ છે અને દક્ષિણ કોરિયા ત્રણ પોઈન્ટથી પાછળ છે. ગ્રુપમાં ટોચની બે ટીમો સીધી ઉત્તર અમેરિકામાં ૨૦૨૬ ના વર્લ્ડ કપ ફાઈનલમાં પ્રવેશ કરશે.

પેલેસ્ટાઈન ફૂટબોલ એસોસિએશને ગુરુવારે એક નિવેદન બહાર પાડીને જેરુસલેમના અલ-રામ સ્થિત ફૈઝલ અલ-હુસેની ઈન્ટરનેશનલ સ્ટેડિયમમાં મેચને આગળ વધવા ન દેવાના ઈરાકના નિર્ણય બદલ ખેદ વ્યક્ત કર્યો હતો

પીએફએએ જણાવ્યું હતું કે ફિફા અને એશિયન ફૂટબોલ કન્ફેડરેશન (એએફસી) એ સ્ટેડિયમનું નિરીક્ષણ કર્યું હતું અને સંમત થયા હતા કે મેચ ત્યાં રમી શકાય છે, પરંતુ ફક્ત ઈરાકીઓની સંમતિ હોય તો જ.

"અમને એ જાણીને આશ્ચર્ય થયું કે ઈરાકી ફૂટબોલ એસોસિએશનના અમારા સાથીઓએ એકપક્ષીય રીતે પેલેસ્ટાઈનમાં રમવાનો ઈનકાર કરવાનો નિર્ણય લીધો હતો અને PFA સાથે સલાહ લીધા વિના AFC અને FIFA ને આ વાત સીધી જણાવી હતી," નિવેદનમાં જણાવાયું છે.

રાસી વેન ડેર ડ્યુસેનનું મોટું નિવેદન

આ મારી છેલ્લી આઈસીસી ટૂર્નામેન્ટ હોઈ શકે:રાસી

મુંબઈ,તા.૨૮

ચેમ્પિયન્સ ટ્રોફી ૨૦૨૫ની સેમીફાઈનલની લડાઈ હવે ઘણી રોમાંચક બની ગઈ છે. હાલમાં ગ્રુપ-એ માંથી ભારત અને ન્યુઝીલેન્ડની ટીમો સેમિફાઈનલ માટે ક્વોલિફાય થઈ ગઈ છે, આ સિવાય ગ્રુપ-બીમાંથી હજુ સુધી કોઈ ટીમ ક્વોલિફાય થઈ શકી નથી. દક્ષિણ આફ્રિકા, ઓસ્ટ્રેલિયા અને અફઘાનિસ્તાનની ટીમો વચ્ચે સેમિફાઈનલ માટે જંગ છે. આ દરમિયાન દક્ષિણ આફ્રિકાના ડેશિંગ બેટ્સમેને પોતાના નિવેદનથી ચાહકોને ચોંકાવી દીધા છે. આ ખેલાડીનું માનવું છે કે આ તેની છેલ્લી આઈસીસી ટૂર્નામેન્ટ હોઈ શકે છે.

ચેમ્પિયન્સ ટ્રોફી ૨૦૨૫માં દક્ષિણ આફ્રિકા તરફથી રમી રહેલા રાસી વાન ડેર ડ્યુસેન. છેલ્લી મેચમાં આ બેટ્સમેને અફઘાનિસ્તાન સામે શાનદાર અડધી સદી ફટકારી હતી. હવે રાસી વેન ડેર ડુસેને કહ્યું, "તે ચોક્કસપણે શક્ય છે કે આ મારી છેલ્લી આઈસીસી ટૂર્નામેન્ટ હોઈ શકે. ઘણા યુવા ખેલાડીઓ આવી રહ્યા છે જેઓ ખરેખર સારું રમી રહ્યા છે. ટ્રિસ્ટન સ્ટબ્સ જેવા ખેલાડીઓ બહાર બેઠા છે. હું એવી શક્યતાથી અજાણ નથી કે જો હું સારું પ્રદર્શન નહીં કરી શકું તો મારું સ્થાન કોઈ નહીં લઈ શકે. રાસી વાન ડેર ડુસેન ૩૬ વર્ષનો થઈ ગયો છે, તેથી એવું લાગે છે કે તેણે નિવૃત્તિ લેવાનું મન બનાવી લીધું છે.

ભારતની બી ટીમ સામે જીતવું પણ પાક. માટે કઠીન: ગાવસ્કર

નવી દિલ્હી, તા.૨૮

આઈસીસી ચેમ્પિયન્સ ટ્રોફી વન-ડે ક્રિકેટ ટુર્નામેન્ટમાં પાકિસ્તાની ટીમનો ભારત સામે શરમજનક પરાજય થયો ત્યાર બાદ મોહમ્મદ રિઝવાનની ટીમની સતત ટીકા થઈ રહી છે તેમાં હવે ભારતના મહાન ક્રિકેટર સુનીલ ગાવસ્કરે પણ તેમાં ઝુકાવ્યું છે. ગાવસ્કરનું માનવું છે કે હાલના સંજોગોમાં તો એમ લાગે છે કે ભારતની બીજા દરજ્જાની ટીમ પાકિસ્તાનને હરાવે તો નવાઈ લાગવી જોઈએ નહીં. આ ટીમ ભારતની બી ટીમ સામે પણ સંઘર્ષ કરતી જોવા મળી શકે છે.૨૦૨૩ના વન-ડે વર્લ્ડ કપની રનર્સ અપ ભારતીય ટીમે રવિવારે રમાયેલી મેચમાં વર્તમાન ચેમ્પિયન પાકિસ્તાનને છ વિકેટે હરાવ્યું હતું. આ સાથે પાકિસ્તાની ટીમ ચેમ્પિયન્સ ટ્રોફીમાંથી બહાર થઈ ગઈ છે.

એસીસીના અધિકારીઓ શ્રીલંકા અથવા યુએઈમાં ટૂર્નામેન્ટ યોજવાની યોજના બનાવી રહ્યા છે

દેશમાં યોજવામાં આવશે. સ્થળને લઈને હજુ સુધી કોઈ નિર્ણય લેવામાં આવ્યો નથી. એવું માનવામાં આવે છે કે એસીસીના અધિકારીઓ શ્રીલંકા અથવા યુએઈમાં ટૂર્નામેન્ટ યોજવાની યોજના બનાવી રહ્યા છે. બીસીસીઆઈ યજમાન તરીકે યથાવત્ રહેશે.

ક્રિકબઝના જણાવ્યા અનુસાર તાજેતરમાં એસીસી દ્વારા લેવામાં આવેલા મોટા નિર્ણયોમાંનો એક નિર્ણય એ હતો કે જ્યારે બીસીસીઆઈ અથવા પીસીબીની યજમાનીની વાત આવે છે ત્યારે ટૂર્નામેન્ટ તટસ્થ સપ્ટેમ્બરની સિઝન એક પડકાર છે પરંતુ ટૂર્નામેન્ટ ટી ૨૦ ફોર્મેટમાં હશે. આવી સ્થિતિમાં સાંજના ઠંડા તાપમાનમાં મેચોનું આયોજન કરી શકાય છે.

આ ચેમ્પિયનશિપમાં ભારત અને પાકિસ્તાન ઉપરાંત આઠ ટીમો શ્રીલંકા, બાંગ્લાદેશ, અફઘાનિસ્તાન, યુએઈ, ઓમાન અને હોંગકોંગ ભાગ લેશે. નેપાળ આ વખતે આ ટૂર્નામેન્ટમાં નહીં હોય. ૨૦૨૩માં ગત એશિયા કપમાં ભાગ લેનાર નેપાળ આ એડિશન માટે ક્વોલિફાય થવામાં નિષ્ફળ રહ્યું છે.

અદાણી ગ્રીન એનર્જીએ રિન્યુએબલ એનર્જીના ૧૨ હજાર મેગા વોટના રેકોર્ડને વટાવી દીધો

અમદાવાદ,તા.૨૮

ભારતની સૌથી મોટી નવીનીકરણી ઉર્જા (આરઈ) કંપની અદાણી ગ્રીન એનર્જી (લિ.(એજીઈએલ)એ તેના કામકાજના પોર્ટફોલિયોના ૧૨,૦૦૦ મેગાવાટના રેકોર્ડને વટાવી દેવા સાથે રિન્યુએબલ એનર્જીના ઉત્પાદનના સીમાચિહ્ન પર પહોંચનારી ભારતની પહેલી અને એકમાત્ર રિન્યુએબલ એનર્જી કંપની બની છે.

કંપનીના ૧૨,૨૫૮.૧ મેગાવોટના પોર્ટફોલિયોમાં ૮,૩૪૭.૫ મેગાવોટ સૌર, ૧,૬૫૧ મેગાવોટ પવન અને ૨,૨૫૯.૬ મેગાવોટ વિન્ડ-સોલર હાઇબ્રિડ ક્ષમતા સામેલ છે.

કંપનીએ કુલ ૨૮૨૪.૧ મેગાવોટ ક્ષમતા કાર્યાન્વિત કરી

કચ્છના ખાવડા ખાતે ૫૩૮ ચો.કિ.મી. વિસ્તારમાં તેજ ગતિએ નિર્માણ થઈ રહેલા દુનિયાના વિરાટકાય ૩૦,૦૦૦ મેગાવોટની ક્ષમતાના રિન્યુએબલ એનર્જી પ્લાન્ટમાં અત્યાર સુધીમાં અદાણી ગ્રીન એનર્જીએ કુલ ૨,૮૨૪.૧ મેગાવોટ ક્ષમતા કાર્યાન્વિત કરી છે. ખાવડા ખાતે પુરઝડપે થઈ રહેલી પ્રગતિ ૨૦૩૦ સુધીમાં ૫૦૦ ગીગાવોટ નોન-ફોસિલ બળતણ ક્ષમતાના ભારતના લક્ષ્ય પ્રત્યે અદાણી એનર્જીના સંકલ્પને રેખાંકીત કરે છે.

૨૦૩૦ સુધીમાં ૫૦,૦૦૦ મેગાવોટ સ્વચ્છ, સસ્તી અને વિશ્વસનીય વીજળી પહોંચાડવાના કંપનીના સંકલ્પને આ સિધ્ધિ રેખાંકીત કરે છે.

૧૨.૨૫૮.૧ મેગાવોટ કામકાજનો વર્તમાન પોર્ટફોલિયો ૬૨ લાખથી વધુ ઘરોને વીજળી આપશે અને વાર્ષિક આશરે ૨૨.૬૪ મિલિયન ટન કાર્બનના ઉત્સર્જનનો ટાળશે. ઉત્સર્જનમાં આ મબલખ ફેરફાર ૧.૦૭૮ મિલિયન વૃક્ષો દ્વારા સિકવેસ્ટેડ કાર્બન બરાબર છે.

ભારતના રિન્યુએબલ એનર્જીના લક્ષ્યાંકમાં અદાણી ગ્રીન એનર્જીનો ફાળો હાલમાં ૧૨,૨૫૮.૧ મેગાવોટ થયો છે. આ સાથે ભારતના રિન્યુએબલ એનર્જીના ક્ષેત્રમાં સૌથી મોટા ગ્રીનફિલ્ડ વિસ્તરણ નોંધાવનાર કરનાર કંપની બની છે.

ખાવડાના પ્લાન્ટમાં ૨૭૫ મેગાવોટ સૌર ઉર્જા ઉત્પાદન સાથે સીમાચિન્હ સિધ્ધમાં નોંધપાત્ર યોગદાન

હિમાલયન સહિતના ક્ષેત્રોમાં થઈ રહેલી ભૂગર્ભ હિલચાલ ચિંતાજનક

છેલ્લા ૨૪ કલાકમાં ભારત સહિત છ દેશોમાં ભૂકંપના આંચકા

નેપાળમાં ૬.૧ની તિવ્રતાના ભૂકંપથી બિહારની ધરતી ધ્રુજીઃ પાક-મ્યાનમાર-તિબેટ-તજાકિસ્તાનમાં પણ આંચકા નોંધાયાઃ જાનહાની નથીઃ જાન્યુ.માં તિબેટના ભૂકંપ બાદ સતત આંચકા

નવી દિલ્હીઃ ભારત અને તેના આસપાસના ક્ષેત્રોમાં સતત વધી રહેલા ભૂકંપના આંચકામાં આજે ભારત સહિત આસપાસના છ દેશોમાં ૮ ભૂકંપના આંચકા અનુભવાયા હતા. છેલ્લા ૨૪ કલાકમાં આસામથી પાકિસ્તાન સુધી છ વખત ભૂકંપ નોંધાયો હતો જે અલગ અલગ સમયે નોંધાયા હતા. નેપાળમાં ૬.૧ની તિવ્રતાનો આંચકો નોંધાયો જેની અસર બિહારથી આસામ સુધી અનુભવવામાં આવી હતી તથા આ તિવ્ર આંચકાથી લોકો ગભરાટ અનુભવીને ઘરની બ્હાર આવી ગયા હતા.

આ ભૂકંપનો આંચકો રાત્રીના ૨.૩૬ કલાકે નોંધાયો હતો તો બ્યાદમાં પાકિસ્તાનમાં વહેલી સવારે ૫.૪૧ કલાકે ભૂકંપના આંચકા અનુભવાયા હતા.રાષ્ટ્રીય ભૂકંપ માપક કચેરીના ડેટા મુજબ્ય નેપાળમાં આવેલા ભૂકંપ ૬.૧ની તિવ્રતાનો હતો અને તે વ્યાપક નુકસાન સર્જી શકે તેવો હતો પણ તેની અસર વધુ વ્યાપક હતી તેથી તે સ્થાનિક સ્તરે કોઈ જાનહાની સર્જી શક્યો નથી. આ ભૂકંપનું ભૂમીબિન્દુ કાઠમંડુથી ૬૫ કી.મી. દુર ભૈરવકુંડામાં હતું. તો આ ભૂકંપના કારણે ભારતમાં બિહારના અનેક વિસ્તારો તો છેક ઉતરપુર્વમાં સિક્કીમ, દાર્જીલિંગ સુધી હતી. પાકમાં ભૂકંપનો આંચકો સવારે ૫.૧૪ કલાકે લાગ્યા હતા જેની તિવ્રતા ૪.૫ની નોંધાઈ હતી અને તેનું ભૂમિબિન્દુ પાકના બ્યરખાન પાસે નોંધાયુ છે બ્યાદમાં પણ કોઈ જાનમાલની નુકસાનના અહેવાલ નથી તો પાડોશી મ્યાનમાર, તાજીકીસ્તાનમાં પણ સવારે ૨.૨૫ કલાકે ભૂકંપના આંચકા નોંધાયા હતા અને તેની અસર ઓડિસા અને પ.બંગાળ સુધી અનુભવાઈ હતી જેની રીક્ટર સ્કેલ પર તિવ્રતા ૫.૦૦ ની માપવામાં આવી હતી તો તા.૨૧ના સવારે ૬.૨૩ કલાકે તાજીકીસ્તાનમાં પણ ભૂકંપની અસર હતી જે ૪.૩ની તિવ્રતાનો હતો. તિબ્બેટમાં બ્પોરે ૨.૪૮ કલાકે આંચકો નોંધાયો જે ૪.૧ની તિવ્રતાના હતા અને મ્યાનમારમાં સવારે ૫.૧૦ કલાકે પણ૩.૨ની તિવ્રતાના આંચકા નોંધાયા હતા. આમ હિમાચલ સહિતના ક્ષેત્રોને આવરી લેતા આ ભૂકંપના આંચકાએ ભારતીય ટેકટોનિક પ્લેટ જે દર વર્ષે ૫ સે.મી. યુરેશિયન પ્લેટથી ઉપર જાય છે તે કારણે ભૂકંપના આંચકા નોંધાયા છે.

પાસપોર્ટ એકતરફી સ્થગિત, રદ કરવાનો ઓથોરિટીને અધિકાર નથીઃ સુપ્રીમ

નવી દિલ્હી:

સુપ્રીમ કોર્ટે મહત્વના ચૂકાદામાં સ્પષ્ટ જણાવ્યું હતું કે પાસપોર્ટ ઓથોરિટી કોઈપણ વ્યક્તિનો પાસપોર્ટ એકતરફી નિર્ણયથી સ્થગીત કરી શકે નહી. સુપ્રીમ સમક્ષ આપેલી એક અરજીમાં જેનો પાસપોર્ટ તેના પુર્વ પત્નીએ નોંધાવેલી ફોજદારી સહિતની ફરિયાદ પરથી હોલ્ડ (સ્થગીત) કરી દીધો હતો. જેની સામે આ વ્યક્તિએ સુપ્રીમમાં કરેલી રીટ બાદ સર્વોચ્ચ અદાલતે તેના ચૂકાદામાં જણાવ્યું હતું કે પાસપોર્ટ એકટની કલમ ૧૦ મુજબ આ પાસપોર્ટ સ્થગીત કરાયો છે પણ પાસપોર્ટ ઓથોરિટી પાસપોર્ટ ધારકને સાંભળ્યા વગર આ રીતે એકતરફી નિર્ણય લઈ શકે નહી અને તેથી અરજદારનો પાસપોર્ટ ફરી એકટીવ કરવા આદેશ આપ્યો હતો. આ કેસ અગાઉ પણ રસપ્રદ રીતે સુપ્રીમમાં આવ્યો હતો. અમેરિકામાં રહેલી યુવતી સાથે લગ્ન કર્યા બાદ બે જ માસમાં તેણે ભારતમાં છૂટાછેડાની અરજી કરી હતી જે વિવાદ એક સુપ્રીમમાં પહોંચ્યો હતો અને સમગ્ર કેસની માહિતી જાણ્યા બાદ સર્વોચ્ચ અદાલતે બંધારણની કલમ ૧૪૨ હેઠળ તેને મળતી અસાધારણ સતાના આધારે આ છુટાછેડાને માન્ય રાખ્યા હતા. જો કે પત્નીએ તો છુટાછેડાનો વિરોધ કર્યો હતો.

ખાસ કેસમાં છુટાછેડા મંજુર કરેલા યુગલનો વિવાદ ફરી સુપ્રીમ કોર્ટ પાસે જ પહોંચ્યો

અબજોપતિઓમાં પણ સંપત્તિ મામલે મોટુ અંતર!

દુનિયાના બે ડઝન 'સુપર બિલિયેનોર'માં ભારતના અંબાણી અને અદાણી સામેલ

નવીદિલ્હી તા.૨૮

દુનિયાભરના ૨૪ સુપર બિલિયોનેરની યાદીમાં ભારતના મુકે શ અંબાણી અને ગૌતમ અદાણી સામેલ છે. ગ્લોબલ વેલ્થ ઈન્ટેલિજન્સ ફર્મ અલ્ટ્રાટાએ આ લીસ્ટ તૈયાર કર્યુ છે. ટેસ્લાના માલિક એલન મસ્ક આ યાદીમાં સૌથી ઉપર છે. તેમની કુલ સંપત્તિ ૪૧૯.૪ અબજ ડોલર છે. વોલ સ્ટ્રીટ જર્નલમાં પ્રકાશીત લીસ્ટ અનુસાર અંબાણી ૧૭માં અને અદાણી ૨૧માં સ્થાને છે.

ગ્લોબલ વેલ્થ ઈન્ટેલિજન્સ ફર્મ અલ્ટ્રાટાના લિસ્ટમાં ખુલાસોઃ અબજોપતિઓમાં એલન મસ્ક અવ્વલ

સંશોધનમાં જણાવાયું છે કે હાલના વર્ષોમાં દુનિયાભરમાં અબજોપતિઓની સંખ્યા નાટકીય રીતે વધી છે. અલ્ટ્રા રિચની એક નવી શ્રેણી ઉભરી છે જેને સુપર બિલિયોનેટ કહેવામાં આવે છે. આ લોકો પાસે ૫૦ અબજ ડોલર કે એથી વધુ સંપત્તિ છે. તેમની પાસે અબજોપતિઓની સંપત્તિનો ૧૬ ટકા હિસ્સો છે.

સામાન્ય રીતે દુનિયામાં અમીર અને ગરીબ વચ્ચેના અંતરની ચર્ચા થતી હોય છે. પરંતુ અલ્ટ્રાટા સંશોધન બતાવે છે કે અબજોપતિઓની વસ્તીમાં પણ સંપતિનું મોટું અંતર હોય છે. અબજોપતિઓનું હંમેશાથી વધુધન પર કબજો રહે છે પણ હવે અબજોપતિઓ વચ્ચે પણ ધન

મામલે અંતર જોવા મળે છે.

૧૯૮૭માં ફોર્બ્સએ અબજોપતિઓની પહેલી યાદી પ્રકાશિત કરી હતી. ત્યારે ૧૪૦ વ્યકિતઓને સૂચિમાં સામેલ કરવામાં આવ્યા હતા. આ બધા લોકોની કુલ સંપત્તિ ૨૯૫ અબજ ડોલર હતી. તે સમયે દુનિયાના સૌથી અમીર વ્યકિત થયા જાપાનના યોશિયાકી ત્સુત્સુમી હતા. તેમની સંપત્તિ ૨૦ અબજ ડોલર હતી. આજે એલન મસ્ક પાસે ૧૯૮૭ના ધનવાનોની કુલ સંપત્તિ કરતા મસ્કની સંપત્તિ ૪૧૯.૪ અબજ ડોલર છે.

ધનવાનોનું ઝડપથી ધન વધવા માટે ટેકનિકલનું મોટુ યોગદાન

દુનિયાની સુપર બિલિયેનર વસ્તીમાં મોટા પ્રમાણમાં એવા ઉદ્યોગપતિઓ સામેલ છે, જેમણે ટેકનિકના ક્ષેત્રમાં મોટી કમાણી કરી છે. અથવા જેમના ઉદ્યોગને ટેકનિકલ પ્રગતિ દ્વારા નવા સ્તરોએ પહોંચાડવામાં આવ્યા છે.

જમ્મુ-કાશ્મીરમાં વધુ એક રાજકીય પાર્ટી અસ્તિત્વમાં આવી

જમ્મુ, તા.૨૮

જમ્મુ-કાશ્મીરમાં વધુ એક કટ્ટરપંથી રાજકીય દળની રચના થઈ ગઈ છે. તેનું નામ જસ્ટિસ ફોર ડેવલપમેન્ટ ફ્રન્ટ રાખવામાં આવ્યું છે. વિધાનસભા ચૂંટણીમાં જમાત-એ-ઈસ્લામીના સમર્થનથી લડીને ચૂંટણી હારનાર ઉમેદવારોએ મળીને આ રાજકીય દળની રચના કરી છે. આ લોકોનું કહેવું છે કે તે આગામી સ્થાનિક અને પંચાયતની ચૂંટણીમાં ભાગ લેશે. કુલગામના ચવલગામમાં આ રાજકીય દળનો પહેલો કાર્યક્રમ થયો જેમાં હાજર નેતાઓએ જણાવ્યું કે તેમણે ચૂંટણી પંચમાં રજિસ્ટ્રેશન કરાવી લીધું છે. તેમને સ્કેલનું સિમ્બોલ પણ મળી ગયું છે. આ સિવાય તેમણે ટૂંક સમયમાં જ શ્રીનગરમાં એક મોટો કાર્યક્રમ કરવાની પણ વાત કહી છે. આ રાજકીય દળ જમ્મુ-કાશ્મીરમાં કટ્ટરપંથી તત્વોને રાજકીય પ્રતિનિધિત્વ આપી શકે છે. આ પહેલા રાશિદ એન્જિનિયર જેવા કટ્ટરપંથી નેતાને લોકસભા ચૂંટણીમાં જીત મળી ચૂકી છે.પાર્ટીથી જોડાયેલા લોકોનું કહેવું છે કે અમે પંચાયત ચૂંટણી માટે તૈયારીઓ શરૂ કરી દીધી છે. કાર્યક્રમને સંબોધિત કરતાં તેમનું કહેવું હતું કે અમે નક્કર પરિવર્તન ઈચ્છીએ છીએ જે લાંબા સમય સુધી રહે.

મહારાષ્ટ્ર CMO ઉડાવી દેવાની પાક નંબર પરથી વોટસએપમાં ધમકી

મુંબઈઃ દેશમાં સતત વધી રહેલા ધમકીભર્યા બોમ્બ વિસ્ફોટ સહિતના કોલ વચ્ચે આજે મુંબઈ પોલીસની ટ્રાફિક બ્રાન્ચને મળેલા એક વોટસએપ કોલમાં મુખ્યમંત્રી દેવેન્દ્ર ફડનવીસની કચેરી ઉડાવી દેવાની ધમકી મળતા જ મંત્રાલય અને મુખ્યમંત્રીના નિવાસ 'વર્ષા'ની સુરક્ષા તથા ખુદ શ્રી દેવેન્દ્ર ફડનવીસ અને તેના પરિવારની સુરક્ષા પણ વધારી દેવાઈ છે. આ ધમકી પાકિસ્તાનના નંબર પરથી વોટસએપ મારફત મોકલાઈ હતી તેથી તેને વધુ ગંભીરતાથી લેવાઈ છે તથા આ અંગે એક ફરિયાદ પણ નોંધાઈ છે. મલીક શાહબાઝ મુબાયુ ન રાજા દેવ નામે

મુખ્યમંત્રી દેવેન્દ્ર ફડનવીસની સુરક્ષામાં વધારો

પોતાને ઓળખાવતા આ વ્યક્તિએ પાક નંબરના સિમકાર્ડ મારફત વોટસએપ મેસેજ કર્યો હતો. મુંબઈ પોલીસની સાયબર સુરક્ષાના નિષ્ણાંતો હવે આ નંબરની તપાસ કરી રહ્યા છે અને તે બરોબર પાકથી જ મોકલાયો છે કે પછી પાક સીમકાર્ડનો ઉપયોગ થયો છે તે ચકાસીને તેનું લોકેશન નક્કી કરાશે. ગત સમાહે મહારાષ્ટ્રના નાયબ મુખ્યમંત્રી એકનાથ શિંદેની કારને બોમ્બ વડે ઉડાવી દેવાની ધમકી અપાઈ હતી. આ અંગેનો ઈ-મેલ અજાણ્યા મેલ-આઈડી પરથી મળ્યો હતો. આ મેલ મુંબઈના ગોરેગાવ અને જે જે માર્ગ પોલીસ સ્ટેશનને મળ્યો હતો અને તેની તપાસ પણ ચાલુ છે.

ખૂબ જ ચેપી અને ઝડપથી ફેલાઈ રહેલા

વાયરસ ઓરીને લઈને ૫૭ દેશો માટે એલર્ટ જારી

નવી દિલ્હી, તા.૨૮

ધરતી પર માણસો ગમે તેટલી પ્રગતિ કરે પરંતુ બીમારીઓ દર વખતે નવા જોખમ સ્વરૂપે સામે આવી જાય છે. આ વખતે એક ખતરનાક વાયરસે દુનિયાના ૫૭ દેશોને પોતાની ઝપેટમાં લીધા છે. જેનાથી એક નવો પડકાર ઊભો થઈ ગયો છે. સેન્ટર ફોર ડિસીસ કંટ્રોલ (CDC)એ આ દેશોમાં હાઈ લેવલ એલર્ટ જાહેર કરી છે. આ વાયરસ Measles (ઓરી) છે. જે ખુબ જ સંક્રમક છે અને ઝડપથી ફેલાઈ રહ્યો છે. આવામાં દરેકે સતર્ક રહેવાની અને પોતાને સુરક્ષિત રાખવાની જરૂર છે.

CDC સામાન્ય રીતે આંતરરાષ્ટ્રીય સ્વાસ્થ્ય સંકટો, રોગ પ્રકોપો, ફુદરતી આફતો કે અન્ય ગંભીર સ્થિતિઓમાં ટ્રાવેલ હેલ્થ નોટિસ બહાર પાડે છે. આ વખતે દુનિયાભરમાં વધતા Measles (ઓરી) ના કેસ અંગે ચેતવણી બહાર પાડવામાં આવી છે. રિપોર્ટ્સ મુજબ અનેક દેશોમાં ઓરીના કેસોમાં વધારો જોવા મળી રહ્યો છે.

આ વાયરસનું જોખમ એવા લોકો પર સૌથી વધુ છે જેમણે હજુ સુધી તેની રસી લીધી નથી કે પછી ક્યારેય આ બીમારીથી સંક્રમિત થયા નથી અને વિદેશ મુસાફરીની યોજના ઘડી રહ્યા છે. સીડીસીનું કહેવું છે કે તમામ આંતરરાષ્ટ્રીય પ્રવાસ કરનારાઓએ રસ્સી રસીનો પૂરો ડોઝ લેવો જોઈએ. ખાસ કરીને બાળકોને જે ૬ થી ૧૧ મહિના વચ્ચેના છે.

ઓરી એક અત્યંત ચેપી રોગ છે જે સંક્રમિત વ્યક્તિના નાક અને ગળામાં હાજર હોય છે અને ઉધરસ

આ વાયરસની રસી લીધી ના હોય એવા લોકો પર સંક્રમણનું જોખમ સૌથી વધુ

અને છીંકથી હવામાં ફેલાય છે. આ વાયરસ હવામાં કે સપાટી પર બે કલાકથી વધુ સમય સુધી સક્રિય રહે છે. સંક્રમિત વ્યક્તિ દાણા નીકળ્યાના ચાર દિવસ પહેલા અને ચાર દિવસ બાદ સુધી વાયરસ ફેલાવી શકે છે. તેના લક્ષણોમાં તાવ, ઉધરસ, સતત નાક ગળવું, લાલ આંખ અને શરીર પર લાલ દાણા સામેલ છે. આ બીમારી નાના બાળકો, ગર્ભવતી મહિલાઓ અને નબળી રોગપ્રતિકારક શક્તિ ધરાવતા લોકો માટે ઘાતક સાબિત થઈ શકે છે. CDC મુજબ જે ૫૭ દેશોમાં ઓરીના કેસમાં વધારો જોવા મળ્યો છે જેમાં અફઘાનિસ્તાન, આર્મેનિયા, ઓસ્ટ્રિયા, અઝરબૈજાન, બેલારૂસ, બેલ્જીયમ, બેનીન, બોસ્નિયા અને હર્ઝગોવિના, બુર્કિના ફાસો, બુરુન્ડી, કેમરૂન, સેન્ટ્રલ આફ્રિકન રિપબ્લિક, ચાડ, આઈવરી કોસ્ટ, કાંગો, જિબૂતી, ક્વેટોરિયલ ગિની, ઈથિયોપિયા, જ્યોર્જિયા. ઘાના, ગિની, ઈન્ડોનેશિયા, ઈરાક, આયરલેન્ડ, કઝાકિસ્તાન, કેન્યા, કિર્ગિસ્તાન, લાઈબેરિયા, લીબિયા, મલેશિયા, મોરિટાનિયા, મોલ્દોવા, મોનોકો, મોન્ટેનેગ્રો, મોઝામ્બિક, નાઈઝર, નાઈજીરિયા, પાકિસ્તાન, ફિલિપાઈન્સ, કાંગો ગણરાજ્ય, રોમાનિયા, રશિયા, સેન મેરીનો, સાઉદી અરબ, સેનેગલ, સર્બિયા, સોમાલિયા, દક્ષિણ સુડાન, શ્રીલંકા, થાઈલેન્ડ, ટોગો, તુર્કી, સંયુક્ત આરબ અમીરાત, યુનાઈટેડ કિંગડમ, ઉઝબેકિસ્તાન, અને યમન સામેલ છે. CDC એ તમામ આંતરરાષ્ટ્રીય મુસાફરોને જેમ બને તેમ જલદી તેની રસી લેવાની અને સાવધાની વર્તવાની સલાહ આપી છે જેથી કરીને આ ખતરનાક વાયરસના પ્રસારને રોકી શકાય. અત્રે જણાવવાનું કે યુનાઈટેડ કિંગડમ, થાઈલેન્ડ સહિત અનેક દેશોમાં મોટા પાયે ભારતીયોની અવરજવર છે અને ત્યાં વસેલા પણ છે. ત્યારે આવામાં ભારતીયોએ પણ સાચવીને રહેવાની જરૂર છે.

૭૧ ઈમિગ્રેશન કોર્ટમાં ૭૦૦ ઈમિગ્રેશન જજ છે

ડોનાલ્ડ ટ્રમ્પે ટેક્સાસમાં પાંચ ઈમિગ્રેશન જજને હાંકી કાઢ્યા

વોશિંગ્ટન, તા.૨૮

ટ્રમ્પ એડમિનિસ્ટ્રેશને ટેક્સાસમાં ફેડરલ ઈમિગ્રેશન કોર્ટમાંથી પાંચ જજને હાંકી કાઢ્યા છે. તેમનું પ્રતિનિધિત્વ કરતા એક યુનિયનના જણાવ્યા પ્રમાણે પાંચ જજની હકાલપટ્ટીથી હાલમાં કેસનો જે બેકલોગ છે તેમાં વધારો થશે. ઈન્ટરનેશનલ ફેડરેશન ઓફ પ્રોફેશનલ એન્ડ ટેક્નિકલ એન્જિનિયર્સના જણાવ્યા પ્રમાણે જે પાંચ જજને કાઢી મૂકવામાં આવ્યા છે તેઓ હ્યુસ્ટન, લારેડો અને અલ પાસોની કોર્ટમાં કામ કરતા હતા. તેમાંથી ત્રણ એસોસિયેટ ચીફ જજ હતા જેઓ કોર્ટનું સંચાલન કરતા હતા અને પોલિસી લાગુ કરતા હતા. યુનિયનના જણાવ્યા પ્રમાણે તાજેતરના અઠવાડિયામાં યુએસ જસ્ટિસ ડિપાર્ટમેન્ટના એક્ઝિક્યુટિવ ઓફિસ ફોર ઈમિગ્રેશન રિવ્યુના ૨૮ કર્મચારીઓને દૂર કરવામાં આવ્યા છે જેમાં આ પાંચ જજનો સમાવેશ થાય છે. દેશની ૭૧ ઈમિગ્રેશન કોર્ટમાં લગભગ ૭૦૦ ઈમિગ્રેશન જજ છે.

ટેક્સાસ ટિબ્યુને જે પાંચ જજને કાઢી મૂકવામાં આવ્યા છે તેમાંથી બે એસોસિયેટ ચીફ જજને ઓળખી કાઢ્યા છે અને આ બંને હ્યુસ્ટનના છે. જેમાં એક છે બ્રેન્ડન જેરોચ અને નોએલ શાર્પનો સમાવેશ થાય છે. આ બંને જજે પુષ્ટી કરી હતી કે તેમને તેમની સંબંધિત બેન્ચ પરથી દૂર કરી દેવામાં આવ્યા છે. જોકે, તેમણે વધારે કંઈ કહેવાનો ઈનકાર કરી દીધો હતો. બ્રેન્ડન જેરોચ ભૂતપૂર્વ આસિસ્ટન્ટ યુએસ એટર્ની અને ફેડરલ પબ્લિક ડિફેન્ડર છે. તેઓ સરકાર અને સૈન્યમાં બે દાયકાથી વધુનો અનુભવ ધરાવે છે. જ્યારે નોએલ શાર્પ ભૂતપૂર્વ ઈમિગ્રેશન લૉયર છે જે ઓછામાં ઓછા ૨૦૨૧થી બેન્ચ પર સેવા આપી રહ્યા હતા. ટ્રિબ્યુન દ્વારા એક્ઝિક્યુટિવ ઓફિસ ફોર ઈમિગ્રેશન રિવ્યૂમાંથી દેશભરમાંથી દૂર કરવામાં આવેલા તમામ જજની યાદી માંગી હતી, પરંતુ એક પ્રવક્તાએ તે વિશે કોઈ માહિતી આપવાનો ઈનકાર કર્યો હતો. ડોનાલ્ડ ટ્રમ્પ પ્રેસિડેન્ટ બન્યા ત્યારથી અમેરિકામાંથી લાખો અનડોક્યુમેન્ટેડ ઈમિગ્રન્ટ્સને ડિપોર્ટ કરવાનું શરૂ કરી દીધું છે અને ત્યારબાદ દેશની ઈમિગ્રેશન કોર્ટમાં ફેરફારો કરવામાં આવી રહ્યા છે. ૨૦ જાન્યુઆરીએ ટ્રમ્પે શપથ ગ્રહણ કર્યા હતા

તેમાંથી ત્રણ એસોસિયેટ ચીફ જજ હતા જેઓ કોર્ટનું સંચાલન કરતા હતા અને પોલિસી લાગુ કરતા હતા

નામ બદલેલ છે

મારુ જુનું નામ પટેલ ભારતી મણિલાલ હતુ તે બદલીને નવું નામ ભારતીબેન વિપુલકુમાર પટેલ રાખેલ છે. સરનામું : ૧૪૩/એ, દેવભુમિ વૃન્દાવન બંગ્લોઝ, ધુણાઈ રોડ, મોડાસા, જી.અરવલ્લી-૩૮૩૩૧૫, ગુજરાત

નામ બદલેલ છે

મારુ જુનું નામ (જુનું) જસ્મીન નરેન્દ્રકુમાર પંચમીયા બદલીને (નવું) અપૂર્વ નરેન્દ્રભાઈ પંચમીયા. સરનામું : ડી-૪૦૩, શ્યામ તીર્થ એપાર્ટમેન્ટ, જોધપુર, અમદાવાદ-૩૮૦૦૧૫

નામ બદલેલ છે

મારૂ જુનુ નામ નસીમાબેન ઈસુફી દારૂવાલા થી બદલીને નવુ નામ નસીમા યુસુફઅલી દારૂવાલા રાખેલ છે. સરનામું : સ્ટેશન રોડ, દેવગઢ બારીયા, દાહોદ, ગુજરાત-૩૮૯૩૮૦

નામ બદલેલ છે

જુનું નામ ભદ્રા જગદીશકુમાર મુલજી થી બદલીને નવું નામ ભદ્રા જગદીશ મુલજીભાઈ રાખેલ છે. ૨૭, સહજાનંદ પેલેસ બંગ્લોઝ, સિંધુ ભવન પાસે, થલતેજ, અમદાવાદ-૩૮૦૦૫૪

નામ બદલેલ છે

મારૂ જુનુ નામ ઈસુફી અહમેદઅલી દારૂવાલા થી બદલીને નવુ નામ યુસુફઅલી દારૂવાલા રાખેલ છે. સરનામું : હરિ કૃપા સોસાયટી, દેવગઢ બારીયા, દાહોદ, ગુજરાત-૩૮૯૩૮૦

ભારત સરકાર

પર્યાવરણ, વન અને જલવાયુ પરિવર્તન મંત્રાલય

ઈંદિરા પર્યાવરણ ભવન, જોરબાગ રોડ, નવી દિલ્હી- ૧૧૦૦૦૩

જાહેરાત સં. ૦૧/૦૧/૨૦૨૫-પી.III

પર્યાવરણ, વન અને જલવાયુ પરિવર્તન મંત્રાલયમાં એના આધીન કાર્યાલયો સહિત નીચે લખેલ વર્ણન અનુસાર સીધી ભરતીના આધારે વૈજ્ઞાનિકોની તેંત્રીસ (૩૩) જગ્યાઓ ભરવા માટે જાહેરાતઃ

૧.પર્યાવરણ, વન અને જલવાયુ પરિવર્તન મંત્રાલયઃ

(૧) જગ્યા ક. ૧-૨/બી/એમઓઈએફએન્ડસીસી (વેતન સ્તર-૧૦માં વૈજ્ઞાનિક 'બી'ની ૦૨ જગ્યા)

(૨) જગ્યા ક. ૩/સી/એમઓઈએફએન્ડસીસી (વેતન સ્તર-૧૧માં વૈજ્ઞાનિક 'સી'ની ૦૧ જગ્યા)

(૩) જગ્યા ક. ૪/ડી/એમઓઈએફએન્ડસીસી (વેતન સ્તર-૧૨માં વૈજ્ઞાનિક 'ડી'ની ૦૧ જગ્યા)

૨. ભારતીય વનસ્પતિ સર્વેક્ષણ(બીએસઆઈ):

(૧)જગ્યા ક.૫-૬/સી/બીએસઆઈ(વેતન સ્તર-૧૧માં વૈજ્ઞાનિક 'સી'ની ૦૨ જગ્યાઓ)

(૨)જગ્યા ક.૭/સી/બીએસઆઈ(વેતન સ્તર-૧૧માં વૈજ્ઞાનિક 'સી'ની ૦૧ જગ્યા)

(૩)જગ્યા ક.૮-૨૫/ડી/બીએસઆઈ(વેતન સ્તર-૧૨માં વૈજ્ઞાનિક 'ડી'ની ૧૮ જગ્યાઓ)

(૪)જગ્યા ક.૨૬/જી/બીએસઆઈ(વેતન સ્તર-૧૪માં વૈજ્ઞાનિક 'જી'(નિદેશક)ની ૦૧ જગ્યા)

૩. ભારતીય પ્રાણી સર્વેક્ષણ (ઝેડએસઆઈ):

(૧) જગ્યા ક.૨૭-૨૮/સી/ઝેડએસઆઈ(વેતન સ્તર-૧૧માં વૈજ્ઞાનિક 'સી'ની ૦૨ જગ્યાઓ)

(૨) જગ્યા ક.૨૯-૩૧/સી/ઝેડએસઆઈ(વેતન સ્તર-૧૧માં વૈજ્ઞાનિક 'સી'ની ૦૩ જગ્યાઓ)

૪. રાષ્ટ્રીય પ્રાકૃતિક ઈતિહાસ સંગ્રહાલય (એનએમએનએચ):

(૧) જગ્યા ક.૩૨-૩૩/બી/એનએમએનએચ (વેતન સ્તર-૧૦માં વૈજ્ઞાનિક 'બી'ની ૦૨ જગ્યાઓ)

વયમર્યાદાઃ

- વૈજ્ઞાનિક 'જી' માટે ૫૦ વર્ષ
- વૈજ્ઞાનિક 'ડી' માટે ૪૦ વર્ષ
- વૈજ્ઞાનિક 'સી' માટે ૩૫ વર્ષ

• આ વિષે વર્તમાન સરકારી નિયમો અનુસાર અનુસૂચિત જાતિ (એસસી) અનુસૂચિત જનજાતિ (એસટી) અને અન્ય શ્રેણીઓ માટે વયમર્યાદામાં છૂટ આપવામાં આવશે.

• ઉપરોક્ત જગ્યાઓ માટે લાયકાતનાં ધોરણો, અગત્યની તારીખો, નિયમો અને શરતો વગેરે જણાવેલ વિગતવાર જાહેરખબર moefccrecruitment.nic.in લિંક પર ઉપલબ્ધ છે. ઇચ્છુક ઉમેદવારોને સલાહ છે કે તેઓ વિગતવાર જાહેરખબર જુએ અને માત્ર આ લિંકના માધ્યમથી ઓનલાઈન અરજી કરે.

• અરજદારો દ્વારા પોતાની ઓનલાઈન અરજી આ જાહેરાતના પ્રકાશનના ૩૦ દિવસની અંદર અર્થાત્ ૩૦-૦૩-૨૦૨૫ સુધી મોકલવાની છે.

• વય, અનિવાર્ય લાયકાતો, અનુભવ વગેરે નિર્ધારિત કરવાની નિર્ણાયક તારીખ ૩૦-૦૩-૨૦૨૫ છે.

અવર સચિવ, ભારત સરકાર

CBC 13101/11/0023/2425

સ્વાધ્યાય પરિવારના પંકજ ત્રિવેદી હત્યા કેસમાં ૧૦ આરોપીઓને આજીવન કેદની સજા

અમદાવાદ,તા.૨૮

સ્વાધ્યાય પરિવારના કરોડોનાં કૌભાંડ અને જયશ્રી તલવરકર (જયશ્રી દીદી)ની રીતરસમો સામે જંગે ચઢેલા એનઆરઆઈ પંકજ હરીપ્રસાદ ત્રિવેદીની ૧૯ વર્ષ પહેલા થયેલ હત્યા કેસમાં પકડાયેલા દસ આરોપીઓને અત્રેની સેશન્સ કોર્ટના એડીશનલ સેશન્સ જજ ભરત ભાસ્કરભાઈ જાદવએ ગુનેગાર ઠરાવીને આજીવન કેદની સજા ફટકારી છે. સજા પામેલા આરોપીઓમાં ચંદ્રસિંહ મનુભા જાડેજા, હિતેશસિંહ રમેશસિંહ ચુડાસમા, દક્ષેશ હસમુખભાઈ શાહ, ભૂપેન્દ્રસિંહ નારુભા જાડેજા, માનસિંહ અરજણ વાઢેર, ઘનશ્યામસિંહ પથુભા, ચુડાસમા, ભરત વિજયભાઈ ભટ્ટ, ભરતસિંહ દિલુભા જાડેજા, ચંદ્રકાંત મેઘજીભાઈ ડાકી અને જશુભાઈ દીલુભા જાડેજાનો સમાવેશ થાય છે. આ કેસમાં મેજિસ્ટ્રેટ કોર્ટમાં ૧૬૪નું નિવેદન આપનાર અને અન્ય હોસ્ટાઈલ

થઈ ગયેલા કુલ ૨૩ સામે કોર્ટ ક્રીમીનલ પ્રોસીજર હેઠળ કાર્યવાહી કરવા માટે નિર્દેશ આપ્યા છે. આ કેસ મુદ્દામાલના અભાવો લાંબા સમય સુધી મેટ્રોપોલિટન કોર્ટમાં જ પડતર હતો. આ પછી કેસ સેશન્સ કોર્ટમાં કમિટ કરાતા ડિસેમ્બર ૨૦૧૨માં દસ આરોપીઓ સામે સેશન્સ કોર્ટે ચાર્જ ફ્રેમ કર્યો હતો.

પંકજભાઈ ત્રિવેદી અમેરિકાનું નાગરિકત્વ ધરાવતા હતા તેમણે અમદાવાદમાં આવી જયશ્રી તલવરકરની રીત રસમો સામે જંગ છેડ્યો હતો. પંકજ ત્રિવેદીએ સ્વાધ્યાય પરિવારના જયશ્રી દીદીની રીત રસમો સામે અને ભ્રષ્ટાચાર સામે જંગ છેડતા તેમને અવારનવાર મોતની ધમકી મળી હતી તેમ છતાં પણ તેમને પોતાનો જંગ ચાલુ રાખ્યો હતો અને સ્વાધ્યાય પરિવારના ભ્રષ્ટાચારો સામે ૨૫થી વધારે જુદા જુદા દાવા દાખલ કર્યા હતા. દરમિયાન ૧૫ જૂન ૨૦૦૬ના રોજ એલિસબ્રિજ જિમખાના

(અનુસંધાન બીજા પાને)

અનુયાયીઓ અસત્યનો માર્ગ અપનાવે તે સ્થિતિ ખૂબ પીડાદાયક હોય છે:કોર્ટ

કોર્ટએ નોંધ્યું હતું કે, સ્વાધ્યાય શબ્દનો અર્થ જોવામાં આવે તો સ્વ અધ્યય જેમાં વેદોનો, આધ્યાત્મિક સાહિત્ય કે જે સત્ય અને અસત્યની વ્યાખ્યા કરે છે. તેનો અભ્યાસ અથવા સ્વ વિકાસ માટે પ્રેરણા આપે છે. પ્રજવલિત કરે છે. આમ સ્વાધ્યાય એ મનોવૃત્તિ નિરોધ (વૃતિઓનાં નિયંત્રણ) માટે છે અને તેના જાગરણ દ્વારા ચેતનામાં પ્રશાંતિ આવે છે. સ્વાધ્યાય પરિવાર જેવી ઉમદા કાર્ય કરતી સંસ્થા સાથે સંકળાયેલા અનુયાયીઓ જ્યારે આવો અસત્યનો માર્ગ અપનાવે તે પરિસ્થિતિ ખૂબ જ પીડાદાયક અને કષ્ટપૂર્ણ એટલે કે દુઃખ પહોંચાડનારી હોય છે. ન્યાયિક કોર્ટ કે જેના ઉપર સત્ય શોધવાની પવિત્ર ફરજ બંધારણ દ્વારા નાંખવામાં આવેલ છે તેનું અક્ષરશઃ પાલન કરવાની ન્યાયિક અદાવતની પવિત્ર ફરજમાં આવે છે. કોર્ટે ૪૩૬ પાનાના ચુકાદામાં નોંધ્યું હતું કે, પુરાવો આપનાર સાક્ષીઓ તલાટી, ચીટનીશ, શિક્ષકો, વેપારી માણસોનો સમાવેશ થાય છે.

કોર્ટનો ૪૩૬ પાનાનો ચુકાદો

ગાંધીનગર ખાતે રાષ્ટ્રપતિ દ્રૌપદી મુર્મુના અધ્યક્ષસ્થાને નેશનલ ફોરેન્સિક સાયન્સીસ યુનિ.નો ત્રીજો પદવીદાન સમારોહ યોજાયો હતો. તે પ્રસંગે રાજ્યપાલ આચાર્ય દેવવ્રત, મુખ્યમંત્રી ભૂપેન્દ્ર પટેલ અને ગૃહરાજ્યમંત્રી હર્ષ સંઘવીએ તેઓનું ઉષ્માસભર સ્વાગત કર્યું હતું.

એલીસબ્રીજ જીમખાના પાસે ૧૯ વર્ષ પહેલાં પંકજ ત્રિવેદીની બેઝબોલ બેટ મારી હત્યા કરવામાં આવી હતી

દેશમાં ફોરેન્સિક સાયન્સીસ આધારિત ઈકોસિસ્ટમ સુદૃઢ કરવા મિશન પર કાર્ય થઈ રહ્યું છે:રાષ્ટ્રપતિ

ગાંધીનગર,તા.૨૮

ગાંધીનગર ખાતે રાષ્ટ્રપતિ દ્રૌપદી મુર્મુના અધ્યક્ષસ્થાને નેશનલ ફોરેન્સિક સાયન્સીસ યુનિવર્સિટી (NFSU) નો ત્રીજો પદવીદાન સમારોહ યોજાયો હતો. આ પ્રસંગે ગુજરાતના રાજ્યપાલ આચાર્ય દેવવ્રતજી, મુખ્યમંત્રી ભૂપેન્દ્ર પટેલ તેમજ ગૃહ રાજ્ય મંત્રી હર્ષ સંઘવી ઉપસ્થિત રહ્યા હતા.

વડાપ્રધાન આજથી ત્રણ દિવસ ગુજરાતના પ્રવાસે

જામનગર, તા. ૨૮

વડાપ્રધાન નરેન્દ્ર મોદી આવતીકાલથી ત્રણ દિવસ ગુજરાતની મુલાકાતે આવી રહ્યા છે. વડાપ્રધાન કાલે સાંજે જામનગર

આવતીકાલે વનતારા અને સાસણ જશે

આવી પહોંચશે. તેઓ જામનગરમાં રાત્રી રોકાણ કરશે. ત્યારબાદ રવિવારે સવારે ૭ વાગ્યે રિલાયન્સ રિફાઈનરી સ્થિત અનંત અંબાણીના પ્રાણી સંગ્રહાલય અને રેસ્ક્યુ સેન્ટર વનતારાની મુલાકાત લેશે. ત્યારબાદ સાસણ ગીર ખાતે નેશનલ વાઈલ્ડ લાઈફ કોન્ફરન્સનું આયોજન થયું છે. જેમાં ઉપસ્થિત રહી તેમજ સાસણમાં જ રાત્રી રોકાણ કરશે.

સોમવારે સોમનાથ મહાદેવના દર્શન કરશે તેમજ બપોરે રાજકોટના હિરાસર વિમાની મથકે જશે અને ટુંકું રોકાણ કરશે. ત્યાં ભાજપના નેતાઓને મળશે.

વડાપ્રધાન જામનગરની મુલાકાતે આવી રહ્યા છે ત્યારે તેઓને આવકારવા માટે પ્રોટોકોલ મુજબ મુખ્યમંત્રી ભૂપેન્દ્ર પટેલ જામનગર આવશે. રાજ્યપાલ આચાર્ય દેવવ્રત પણ વડાપ્રધાનના સ્વાગત માટે જામનગર આવે તેવી શક્યતા છે. તેમની સાથે ગૃહમંત્રી હર્ષ સંઘવી પણ જશે બંને મહાનુભાવો પી.એમ.ની સુરક્ષા વ્યવસ્થા નિહાળશે અને માર્ગદર્શન આપશે. વડાપ્રધાન મોદી સંભવતઃ આવતીકાલે સાંજે ૬ થી ૭ દરમિયાન જામનગર એરપોર્ટ ખાતે ખાસ વિમાનમાં આવી પહોંચશે.

તા. ૩ના રોજ સોમનાથ મહાદેવના દર્શન કરી રાજકોટના હિરાસર વિમાન મથકે પહોંચી ટુંકું રોકાણ કરશે

શહેરમાં તમામ ખુલ્લી ગટર પર ઢાંકણા મૂકવા અને તૂટેલા ઢાંકણા બદલવા તાકીદ

અમદાવાદ,તા.૨૮

અમદાવાદ મહાનગર પાલિકા દ્વારા શહેરમાં આવેલા તમામ નવીન હોલ, સ્ટ્રોમ વોટર અને તૂટેલા ગટરના ઢાંકણા બદલવા માટેની સૂચના આપવામાં આવી છે. સૂરતમાં ઘટના બન્યા બાદ મ્યુનિ. કમિશનર દ્વારા હવે પરિપત્ર કરી કાર્યવાહી હાથ ધરવા જણાવ્યું છે. અત્યાર સુધીમાં કેટલા ઢાંકણા તૂટેલા છે તેની કોઈપણ માહિતી આપવામાં આવી નથી.

પૂર્વ અમદાવાદ મ્યુનિ. કમિશનર દ્વારા તેમના વોર્ડમાં હરરોજ રાઉન્ડ લેવા માટે સૂચના આપવામાં આવી હતી. ઉપરાંત તેમના વોર્ડ અને ઝોનમાં કેટલા ગટરના ઢાંકણા તૂટેલા છે અને ક્યાં રીપેરીંગ જરૂરી છે તેની માહિતી એકત્ર કરવા માટે કહ્યું હતું. પરંતુ અધિકારીઓ દ્વારા યોગ્ય કામ નહીં કરતા નવા આવેલા મ્યુનિ. કમીશનર બાંઝાનીધી પાની દ્વારા પરિપત્ર કરી સૂચના આપવામાં આવી છે. આ બાબતે જો કોઈપણ ઘટના બનશે તો વોર્ડના સ્ટાફ સામે શિક્ષાત્મક પગલાં લેવામાં આવશે. ખુલ્લી ગટરમાં પડી જવાથી જાનહાની થવાની શક્યતાઓ રહેલી છે જેથી દરેક વોર્ડમાં વાઈટમેન, ટેકનીકલ સુપરવાઈઝર અને આસિ. ઈજનેર દ્વારા ગટરના ઢાંકણાઓની કામગીરી કરવાની રહેશે.

કોઈપણ બેદરકારી બદલ અધિકારીઓને શિક્ષાત્મક કાર્યવાહી કરાશે:કમિશ્નર

પોલીસ-ફોરેન્સિક સાયન્સ અને જ્યુડિશરી ત્રણેય ન્યાય પ્રણાલિના અભિન્ન અંગ:મુખ્યમંત્રી

ભારતના રાષ્ટ્રપતિ પદવી પ્રાપ્ત કરવામાં સફળ થયેલા વિદ્યાર્થીઓને સંબોધતા જણાવ્યું હતું કે, સંવેદનશીલ ન્યાય પ્રણાલી પર આધારિત વિકસિત ભારતના નિર્માણ માટે આપણે સૌ પ્રતિબદ્ધ બનીએ.

અપરાધીઓનું નિયંત્રણ તેમજ છેવાડાના નાગરિકોને ઝડપી અને સુલભ ન્યાય મળે તે માટે ફોરેન્સિક સાયન્સીસ યુનિવર્સિટીની ભૂમિકા મહત્વની છે. દેશમાં ફોરેન્સિક સાયન્સીસ આધારિત ઈકોસીસ્ટમ સુદ્રઢ કરવા મિશન મોડ પર કાર્ય થઈ રહ્યું છે. આ માટે ગૃહ મંત્રાલય, શિક્ષણ મંત્રાલય અને ફોરેન્સિક સાયન્સીસ યુનિવર્સિટીને રાષ્ટ્રપતિએ અભિનંદન પાઠવ્યા હતા.

મુખ્યમંત્રી ભૂપેન્દ્ર પટેલે આ પદવીદાન સમારોહમાં યુવા છાત્રોને પ્રેરણા આપતા કહ્યું કે, વિશ્વ નેતા અને યશસ્વી વડાપ્રધાન નરેન્દ્રભાઈ મોદીએ

એનએફએસયુનો ત્રીજો પદવીદાન સમારોહ યોજાયો

ફોરેન્સિક સાયન્સ યુનિવર્સિટી ગુજરાતમાં શરૂ કરાવવાના આગવા વિઝનથી આ સેક્ટરમાં યુવાશક્તિને નવા અવસરો અને નવી તકો આપી છે.

મુખ્યમંત્રી જણાવ્યું કે, વડાપ્રધાન નરેન્દ્રભાઈ અને ગૃહ મંત્રી અમિતભાઈ શાહના માર્ગદર્શનમાં આ યુનિવર્સિટીએ ઈન્સ્ટિટ્યૂટ ઓફ નેશનલ ઈમ્પોર્ટન્સનો દરજ્જો પ્રાપ્ત કર્યો છે. એટલું જ નહીં, યુનિવર્સિટીની લોકપ્રિયતા અને ઉપયોગીતા દિવસેને દિવસે વધતી રહી છે.

તેઓએ કહ્યું હતું કે, પોલીસ, ફોરેન્સિક સાયન્સીસ અને જ્યુડીશરી ત્રણેય ન્યાય પ્રણાલીના અભિન્ન અંગ છે. આ માટે ફોરેન્સિક સાયન્સ સેક્ટરના દિક્ષિત યુવા છાત્રો પાસે અમૃતકાળમાં રાષ્ટ્ર સેવામાં યોગદાન આપવાના અસીમ અવસરો છે.

શહેરના પશ્ચિમ વિસ્તારમાં એએમસી દ્વારા દબાણો દૂર કરાયા

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શહેરમાં વિવિધ જગ્યાઓ પર ટીપી રોડ ખુલ્લા કરવામાં આવી રહ્યા છે. તાજેતરમાં ગોમતીપુર વિસ્તારમાં રોડ ખુલ્લા કરવામાં આવ્યા હતા ત્યારે આજે નવરંગપુરાના ગુલબાઈ ટેકરાથી રોડ ખુલ્લો કરવાની કાર્યવાહી હાથ ધરવામાં આવી હતી. પશ્ચિમ ઝોન એસ્ટેટ વિભાગની ટીમ દ્વારા ચુસ્ત પોલીસ બંદોબસ્ત વચ્ચે રોડ ઉપર રહેલા દબાણો દૂર કર્યા હતા. શહેરના નવરંગપુરા વિસ્તારમાં આવેલા ગુલબાઈ ટેકરાથી પાંજરાપોળ તરફના રસ્તા ઉપર આવેલા

ગેરકાયદેસર દબાણો દૂર કરવા માટેની કાર્યવાહી પશ્ચિમ ઝોન એસ્ટેટ વિભાગ દ્વારા હાથ ધરવામાં આવી હતી. નાના-મોટા કાચા ઝુંપડા, મકાનો અને જાહેર રસ્તા પર રાખેલો સામાન દૂર કરવામાં આવ્યો હતો. કાચા ઝુંપડાના કારણે વાહનો પસાર થવામાં તકલીફ પડી રહી હતી જેથી વર્ષોથી રહેલા આ દબાણો આજે કોર્પોરેશન દ્વારા દૂર કરવામાં આવ્યા હતા જો કે, શહેરના પૂર્વના વિસ્તારમાં જ દબાણો દૂર કરવામાં આવે છે અને કોંગ્રેસના વિસ્તારોમાં દબાણ દૂર કરવામાં આવે છે તેવા આક્ષેપ વચ્ચે આજે એએમસી દ્વારા પશ્ચીમ વિસ્તારમાં કાર્યવાહી હાથ ધરી હતી. એસ્ટેટ વિભાગ દ્વારા ફરી દબાણ થાય નહીં તે માટે પણ આયોજનબધ્ધ કાર્યવાહી કરવામાં આવી રહી છે.

ગુલબાઈ ટેકરાથી પાંજરાપોળ તરફના રસ્તા પરનો રોડ ખુલ્લો કરવામાં આવ્યો

હાઈવેની ૧૮૩ હોટલો પર દરોડા રૂા. ૪.૬૩ લાખથી વધુનો દંડ કર્યો

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સમગ્ર રાજ્યમાં નિયંત્રક કાનૂની માપ વિજ્ઞાન અને ગ્રાહક બાબતોની કચેરી દ્વારા સામૂહિક ઝુંબેશરૂપે આજે રાજ્યના અલગ અલગ હાઈવે પર આવેલી હોટલોની આકસ્મિક ચકાસણી હાથ ધરીને કાયદેસરની કાર્યવાહી હાથ ધરવામાં આવી હતી. આ ઝુંબેશ દરમિયાન તોલમાપ તંત્રના નાયબ નિયંત્રક/મદદનીશ નિયંત્રક તેમજ ઈન્સપેક્ટરો દ્વારા રાજ્યના હાઈવે પર આવેલ હોટલો ખાતે તંત્રના કાયદા અને નિયમોની જોગવાઈઓની ભંગ કરતા કુલ ૧૮૩ જેટલી હોટલો સામે કાયદેસરની કાર્યવાહી કરીને અંદાજે કુલ રૂા. ૪,૬૩,૦૦૦ જેટલો દંડ કરવામાં આવ્યો છે. આ અંગે વધુ

તોલમાપ તંત્રની રાજ્યવ્યાપી ઝુંબેશ

કાર્યવાહી હાલમાં ચાલુ છે.

આ દરોડામાં તપાસણી દરમિયાન હોટલોમાં પેકેજ ચીજ વસ્તુ અને ઠંડા પીણામાં એમ.આર.પી.થી વધુ ભાવ લેવા, જથ્થામાં ઓછું આપવું, વજનકાંટો ન રાખવો, મેનુ કાર્ડમાં ખાદ્ય પદાર્થનો જથ્થો ન દર્શાવવો તેમજ હોટલમાં વપરાતા ઈલેકટ્રોનિક વજનકાંટા ચકાસણી મૂદ્રાંકન ન કરાવવા જેવી ગેરરીતિઓ સામે આવી છે.

વધુમાં હાઈવે હોટલો પર બહોળા પ્રમાણમાં પોતાની મુસાફરી દરમિયાન ગ્રાહકો ખાદ્ય અને અન્ય ચીજવસ્તુઓની ઉતાવળે ખરીદી કરતા હોય છે. જેમાં ઘણઈ વખત તેમની પાસેથી વધુ ભાવ લઈને અતવા ઘણી વખત ચીજવસ્તુના વજન/માપમાં પણ છેતરવામાં આવતા હોય છ. આવા બનાવો ન બને અને ગ્રાહકો પણ પોતાના અધિકારોથી જાગૃત થાય અને છેતરાતા અટકે તેવા ગ્રાહક સુરક્ષાના વિશાળ હેતુથી કાનૂની માપ વિજ્ઞાન તંત્ર દ્વારા રાજ્યની હાઈવે હોટલો પર તંત્રના કાયદા/નિયમોની જોગવાઈઓનું પાલન થાય તે માટે આજે આ રાજ્યવ્યાપી ઝુંબેશ હાથ ધરવામાં આવી છે.

બિન અનુદાનિત કોલેજના કર્મીઓને મળતા

મેડિકલ ભથ્થામાં રૂા. ૭૦૦નો વધારો

ગાંધીનગર, તા. ૨૮

ઉચ્ચ અને ટેકનિકલ શિક્ષણ મંત્રી ઋષિકેશ પટેલ દ્વારા રાજ્યની બિન અનુદાનિત કોલેજના કર્મચારીઓને મળતા

કુલ ૪૯૦૮ કર્મચારીઓને લાભ થશે

મેડિકલ ભથ્થામાં વધારો કરવાનો નિર્ણય કરવામાં આવ્યો છે.

રાજ્યની બિન અનુદાનિત કોલેજના શૈક્ષણિક અને બિન શૈક્ષણિક કર્મચારીઓના મેડિકલ ભથ્થામાં રૂપિયા ૭૦૦નો વધારો

કરવામાં આવ્યો છે. અગાઉ તમામ કર્મચારીઓને પ્રતિમાસ રૂા. ૩૦૦ લેખે મેડિકલ એલાઉન્સ આપવામાં આવતું હતું.

આ નિર્ણય બાદ તારીખ ૧-૪-૨૦૨૫ના ઠરાવથી પતિમાસ કુલ રૂપિયા ૧૦૦૦નું મેડિકલ ભથ્થુ મળવાપાત્ર બનશે.

તા.૧-૪-૨૦૨૫થી ઠરાવ અમલી બનશે

રાજ્ય સરકારના આ નિર્ણયથી શૈક્ષણિક ૩૭૦૩ અને બિનશૈક્ષણિક ૧૨૦૫ મળીને કુલ ૪૯૦૮ કર્મચારીઓને લાભ થશે.

માણેક ચોકની ઘટના

રૂા.૩ કરોડથી વધુ સોનુ લઈ જઈ કરી છેતરપીંડી

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શહેરના માણેક ચોક વિસ્તારમાં જવેલર્સની દુકાન ધરાવતા યુવાનનો સંબંધીએ રૂા.૩ કરોડથી વધુનું સોનુ લઈ જઈ નાણાં ન આપી છેતરપીંડી કરી હતી.

જાણવા મળતી માહિતી મુજબ શહેરના મેમનગરના સારથિ વિ-૩માં રહેતા બ્રિજેષભાઈ આડેસરા (ઉ.વ.૩૫)ની માણેકચોકના ઉત્તમ ચેમ્બર્સમાં બ્રિજેષ કોર્પોરેશન નામની સોના-ચાંદીની દુકાન આવેલી છે. બ્રિજેશભાઈના સંબંધી દેવાંગભાઈ ઠાકોરભાઈ સોની ગત તા.૨૫-૧૨-૨૦૨૩થી જાન્યુઆરી-૨૦૨૪ દરમ્યાન ટુકડે-ટુકડે ૩ કિલો ૨૦૦ ગ્રામ સોનુ અને ૧૦ કિલો જેટલા સોનાની આપ-લેના સોનાના ભાવ ફેર પેટે રૂા.૮૦ લાખ મળી કુલ રૂા.૩,૦૪,૦૦,૦૦૦ સોનુ લઈ જઈ તે પેટે પૈસા ન આપી તેમજ સોનુ પરત ન આપી વિશ્વાસઘાત- છેતરપીંડી કરી હતી આ બાબતે ખાડિયા પોલીસ મથકમાં ફરિયાદ નોંધાવા પામી હતી.

દુકાનદારે સંબંધી સામે કરી ફરિયાદ

મુંબઈથી કચ્છ જઈ રહેલી બિયર ભરેલી ટ્રક પકડાઈ

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સુરત જિલ્લાના કામરેજના ચૌર્યાસી ટોલ પ્લાઝા પાસેથી પોલીસે મુંબઈથી ગાંધીધામ રૂા.૬૭ લાખથી વધુના બિયરના ટીન ભરીને જઈ રહેલા ટ્રકને

રૂા.૬૭ લાખથી વધુના બિયરના ટીન કબજે કર્યા

પકડ્યો હતો.

જાણવા મળતી માહિતી મુજબ સુરત જિલ્લાના કામરેજ ખાતેના ચૌર્યાસી ટોલ પ્લાઝા પાસેથી સ્ટેટ મોનીટરીંગ સેલના ડીએસપી કામરિયાના માર્ગદર્શન હેઠળ પીએસઆઈ એવી પટેલની ટીમે બાતમીના આધારે ટ્રકને પકડ્યું હતું. પોલીસે તેમાંથી રૂા.૬૭,૨૪,૭૩૫ના ૫૨૫૩૭ બિયરના ટીન કબજે કર્યા હતા. કચ્છના ગણપતસિંહ રાઠોડને પકડી મોબાઈલ ફોન, રૂા.૩૪૨૦ મળી કુલ રૂા.૧,૦૨,૩૩,૧૫૬નો મુદ્દામાલ કબજે કર્યો હતો.

તેમજ ગાંધીધામ ખાતે બિયરનો જથ્થો મંગાવનાર જયરાજસિંહ સોઢા અને મુંબઈથી બિયરનો જથ્થો મોકલનારને વોન્ટેડ દર્શાવી વધુ તપાસ હાથ ધરી હતી.

ડીસા ખાતેથી દારૂ ભરેલી કાર ઝડપાઈ

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બનાસકાંઠાના થરાદ-ડીસા હાઈવે પરથી એસએમસીના પીએસઆઈ ઝનકાતની ટીમે કારને આંતરી તેમાંથી રૂા.૩,૮૬,૯૮૪ની ભારતિય બનાવટની વિદેશી દારૂની ૧૨૮૫ બોટલો, બે મોબાઈલ ફોન મળી કુલ રૂા.૧૨,૯૮,૦૪૪નો મુદ્દામાલ કબજે કરી રાજસ્થાનના નરેશકુમાર પુરોહિત અને સુરેશકુમાર રબારીને પકડ્યા હતા તેમજ મહેસાણાના રાજુ શેઠ વિપુલ રબારી, કુલદીપ કાઠી સહિત પાંચને વોન્ટેડ દર્શાવ્યા હતા.

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