



INDEPENDENT AUDITOR'S REPORT

To
The Partners of
REL POWER TRADING LLP

Report on the Audit of the Financial Statements

Opinion

I have audited the Financial Statements of **REL POWER TRADING LLP**, which comprise the balance sheet as at March 31, 2024, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Financial Statements give a true and fair view of the financial position of the entity as at March 31, 2024, and of its financial performance (and its cash flows) for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.

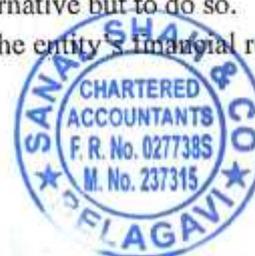
Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India. My responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the entity in accordance with the Ethical Requirements that are relevant to my audit of the Financial Statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Management's Responsibility for the Financial Statements and Those Charged with the Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards, and for such internal controls as management determines is necessary to enable to preparation of the Financial Statements that are free from material misstatement, whether due to fraud and error.

In preparing the Financial Statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the 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 my 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 Financial Statements. A further description of the auditor's responsibilities for the audit of the financial statements is included in **Annexure A**. This description forms part of my auditor's report.

Report on Other Requirements

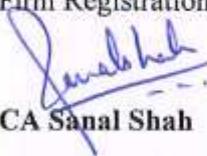
I further report that:

- a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit;
- b) In my opinion proper books of account as required by law have been kept by the LLP, so far as appears from my examination of those books;
- c) The Balance Sheet dealt with by this Report is in agreement with the books of account;
- d) In my opinion, the Balance Sheet dealt with by this report comply with the accounting standards to the extent applicable;
- e) In my opinion and to the best of my information and according to the explanations given to me, the said accounts read together with the Significant Accounting Policies and notes thereon give the information required by the Limited Liability Partnership Act, 2008 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

For Sanal Shah & Co

Chartered Accountant

Firm Registration No: 027738S


CA Sanal Shah

Membership No. 237315

Place: Belagavi

Date: 29th April, 2024

UDIN: 24237315BKEKFW3730



Annexure A: Responsibilities for Audit of Financial Statements

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

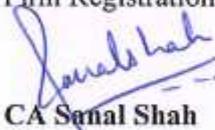
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the LLP's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by designated partners.
- Conclude on the appropriateness of designated partners 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 LLP's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the LLP to cease to continue as a going concern.

I 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 I identify during my audit.

For Sanal Shah & Co

Chartered Accountant

Firm Registration No: 027738S


CA Sanal Shah

Membership No. 237315

Place: Belagavi

Date: 29th April, 2024

UDIN: 24237315BKEKFW3730



REL POWER TRADING LLP
Balance Sheet as at 31st March 2024

	Notes	31-Mar-2024	(Amount in ₹) 31-Mar-2023
ASSETS			
(1) Non-Current Assets			
(a) Property Plant & Equipment		-	-
(b) Capital Work-in-Progress		-	-
(c) Other Intangible Assets	2	15,84,882	16,48,246
(d) Financial Assets			
(i) Investments		-	-
(ii) Other financial assets	3	1,57,66,000	-
(e) Other Non-Current Assets		-	-
(i) Deferred Tax Assets (Net)	4	26,00,285	111
(2) Current assets			
(a) Inventories		-	-
(b) Financials Assets			
(i) Investments		-	-
(ii) Trade Receivables	5	18,70,397	-
(iii) Cash and Cash Equivalents	6	56,10,509	22,695
(iv) Current Tax Assets (Net)		16,723	-
(c) Other Current Assets	7	1,34,05,990	1,95,70,100
TOTAL ASSETS		4,08,54,786	2,12,41,152
CONTRIBUTION & LIABILITIES			
Partner's Fund			
(a) Partners Contribution	8	3,05,13,390	2,14,95,000
(b) Reserves and Surplus	9	(57,33,960)	(2,75,748)
Liabilities			
(1) Non-current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables	10	59,66,482	5,900
(b) Provisions		-	-
(c) Current Tax Liabilities		-	-
(d) Other Current Liabilities	11	1,01,08,874	16,000
TOTAL LIABILITIES		4,08,54,786	2,12,41,152

Accompanying Notes 1 to 16 form an integral part of this financial statements

As per our report of even date
For Sanal Shah & Co
Chartered Accountant
Firm Registration No. : 0027738S

CA Sanal Shah
Membership No. : 237315
UDIN : 24237315BKEKFW3730

Place:Belgaum
Dated : 29-04-2024



For and on behalf of the LLP

Vidya Murkumbi
Vidya Murkumbi
Designated Partner

Shantanu Lath
Shantanu Lath
Designated Partner

REL POWER TRADING LLP
Statement of Profit and Loss for the Year ended March 31,2024

Particulars	Notes	(Amount in ₹)	
		31-Mar-2024	31-Mar-2023
Particulars			
Revenue from Operations	12	3,27,79,242	-
Other Income	13	9,75,996	-
Total Revenue		<u>3,37,55,237</u>	<u>-</u>
Expenditure			
Cost of Materials Consumed		-	-
Purchases of Stock-in-Trade	14	3,06,79,730	-
Changes in Inventories of Stock-In-Trade		-	-
Employee Benefit Expenses		-	-
Financial Costs		-	-
Depreciation and Amortization Expense	2	63,364	15,754
Other Expenses	15	1,10,70,530	2,60,105
Total Expenses		<u>4,18,13,624</u>	<u>2,75,859</u>
Profit/(Loss) before exceptional items and tax		<u>(80,58,386)</u>	<u>(2,75,859)</u>
Exceptional Items		-	-
Profit/(Loss) Before Tax		<u>(80,58,386)</u>	<u>(2,75,859)</u>
(a) Current Tax		-	-
(b) Deferred Tax		(26,00,174)	(111)
Profit/(Loss) for the year		<u>(54,58,213)</u>	<u>(2,75,748)</u>

Accompanying Notes 1 to 16 form an integral part of this financial statements

As per our report of even date
For Sanal Shah & Co
Chartered Accountant
Firm Registration No. : 0027738S


CA Sanal Shah
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Dated : 29-04-2024

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Vidya Murkumbi
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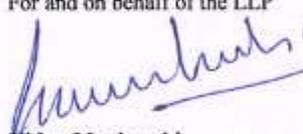
REL POWER TRADING LLP
Cash Flow statement for the year ended March 31, 2024

Particulars	31-Mar-2024	(Amount in ₹) 31-Mar-2023
<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
Profit Before Taxation	(80,58,386)	(2,75,859)
Adjustments To Reconcile Profit Before Tax To Net Cash Provided By Operating Activities:		
Depreciation	63,364	15,754
Interest Income	(9,75,996)	-
Financial Expenses	-	-
Operating Profit Before Working Capital Changes	(89,71,018)	(2,60,105)
Changes In Operating Assets And Liabilities:		
Trade Receivables	(18,70,397)	-
Other Receivables	-	-
Other Current Assets	61,47,387	(1,95,70,100)
Other Financial Assets	(1,57,66,000)	-
Trade And Other Payables	1,60,53,456	21,900
Cash Generated From Operations	45,64,446	(1,95,48,200)
Income-Tax Paid	-	-
Net Cash Flow From Operating Activities	(44,06,572)	(1,98,08,305)
<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
Purchase Of Fixed Assets	-	(16,64,000)
Interest Income	9,75,996	-
Net Cash Flow From Investing Activities	9,75,996	(16,64,000)
<u>CASH FLOW FROM FINANCING ACTIVITIES:</u>		
Increase In Capital	90,18,390	2,14,95,000
Finance cost paid	-	-
Net Cash Flow From Financing Activities	90,18,390	2,14,95,000
Net Increase In Cash And Cash Equivalents	55,87,814	22,695
Opening Cash And Cash Equivalents	22,695	-
Closing Cash And Cash Equivalents	56,10,509	22,695

Accompanying Notes 1 to 16 form an integral part of this financial statements

As per our report of even date
For Sanal Shah & Co
Chartered Accountant
Firm Registration No. : 0027738S

For and on behalf of the LLP


Vidya Murkumbi
Designated Partner


Shantanu Lath
Designated Partner


CA Sanal Shah
Membership No. : 237315
UDIN : 24237315BKEKFW3730



Place:Belgaum
Dated : 29-04-2024

REL POWER TRADING LLP
For the year ended 31st March 2024

Note 1 :

SIGNIFICANT ACCOUNTING POLICIES AND OTHER NOTE

A Corporate Information

REL POWER TRADING LLP is a Limited Liability partnership, registered under the Limited Liability Partnership Act, 2008. The LLP is incorporated on 25th April, 2022 and is engaged in the business of Buying and Selling & generation of power through renewable sources.

B SIGNIFICANT ACCOUNTING POLICIES

1 Basis of preparation of financial statements

The financial statements of the Company has been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015. For all periods up to and including the period ended 31st March 2024, the Company prepared its financial statements in accordance accounting standards notified under the section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP).

2 Use of estimates

In preparing the company's financial statement in conformity with accounting principles generally accepted in India, the company's management is required to make estimates and assumption that effect the reported amount of assets and liabilities and the disclosure of contingent assets and liabilities at the date of financial statements and reported amount of revenues and expenses during the reporting period; actual result could differ from those estimates.

3 Fixed Assets

"Fixed assets are stated at cost, less accumulated depreciation and impairment losses if any. Cost comprises the purchase price and any cost attributable of bringing the asset to its working condition for its intended use. Borrowing costs relating to acquisition of fixed assets which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. In determining the amount of borrowing costs eligible for capitalization, any income earned on the temporary investment of those borrowings is deducted from the borrowing costs incurred.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.



4 **Borrowing costs**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

5 **Cash & cash equivalents**

Cash and cash equivalents for the cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

6 **Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the LLP and the revenue can be reliably measured. Revenue from sale of power is recognised based on the commercial terms prescribed under the respective power generation agreement and the corresponding invoices generated.

7 **Provisions & contingent liabilities**

Provisions are recognized for liabilities that can be measured only by using substantial degree of estimation, if

- i. The company has a present obligation as result of past event;
- ii. A probable outflow of resources is expected to settle the obligation and
- iii. The amount of obligation can be easily estimated.

Contingent liability is disclosed in the case of:

- i. A present obligation arising from past event, when it is not probable that an outflow of resources will be required to settle the obligation or
- ii. A possible obligation, unless the probability of outflow of resources is remote. Depending on facts of each case and after due evaluation of relevant legal aspects, claims against the company not acknowledge as debts are disclosed as contingent liabilities. In respect of statutory matter, contingent liabilities are disclosed only for those demand(s) that are contested by the company.

Contingent Assets are neither recognized, nor disclosed.

8 **Taxes on Income**

Tax expenses comprise both current and deferred taxes.

Deferred income tax reflects the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier periods. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.



9 **Foreign Currency Transactions**

Initial Recognition:

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion:

Foreign currency monetary items are reported using the closing rate at the date of the Balance Sheet. Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction and investments in foreign companies are recorded at the exchange rates prevailing on the date of making the investments.

Exchange Differences:

Exchange differences arising on the settlement of monetary items or on reporting company's monetary items at rates different from those at which they were initially recorded during the period or reported in previous financial statements, are recognized from those at which they arise, except for loans denominated in foreign currencies utilized for acquisition of fixed assets until the date of capitalization where the exchange gains/losses are adjusted to the cost of such assets.

10 **Remuneration, Interest and Distribution of profits/losses.**

"Considering the fact that the LLP has incurred losses during the current period, the partners have decided not to provide for interest and remuneration in the manner required in the LLP agreement.

So also profit earned / losses incurred by the LLP during the current period have been carried forward to the subsequent period without distributing the same in the manner required in the LLP agreement."

As per our report of even date

For Sanal Shah & Co
Chartered Accountant
Firm Registration No. : 0027738S



CA Sanal Shah
Partner
Membership No. : 237315
UDIN: 24237315BKEKFW3730
Place: Belgaum
Dated: 29th April, 2024



For and on behalf of the LLP



Vidya Murkumbi
Designated Partner



Shantanu Lath
Designated Partner

NOTE - 2 - PROPERTY PLANT & EQUIPMENT

(Amount in ₹)

Particulars	GROSS CARRYING VALUE			ACCUMULATED DEPRECIATION			NET CARRYING VALUE	
	As at March 31, 2023	Additions	Disposal	As at March 31, 2023	Additional	Disposal	As at March 31, 2024	As at March 31, 2023
2A) Tangible Assets	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
2B) Intangible Assets	16,64,000	-	-	15,754	63,364	-	79,118	15,84,882
License for Intra-State Trading in Electricity	16,64,000	-	-	15,754	63,364	-	79,118	15,84,882
Total	16,64,000	-	-	15,754	63,364	-	79,118	15,84,882
Grand Total	16,64,000	-	-	15,754	63,364	-	79,118	15,84,882
Previous Year	-	16,64,000	-	-	15,754	-	15,754	16,48,246



REL POWER TRADING LLP
Notes to Accounts forming part of the Financial Statements
for the year ended March 31, 2024

	31-Mar-2024	(Amount in ₹) 31-Mar-2023
Note 3 - Other Financial Assets		
Security Deposit with Indian Energy Exchange Ltd.	25,00,000	-
Bank Deposits with more than 12 month maturity	1,32,66,000	-
	1,57,66,000	-
Note 4 - Deferred Tax (Assets) /Liabilities (Net)		
Deferred Tax Assets		
Preliminary Expenses	45,069	60,092
Carried Forward Unabsorbed Depreciation	27,08,995	-
	A 27,54,064	60,092
Deferred Tax Liability		
Depreciation	1,53,779	59,981
	B 1,53,779	59,981
	(A-B) 26,00,285	111
Note 5: Trade Receivables		
Trade Receivables	18,70,397	-
	18,70,397	-
Trade Receivables Ageing Schedule		
(i) Undisputed Trade Receivables - Considered good		
- less than 6 months	18,70,397	-
- 6 months to 1 year	-	-
- 1-2 years	-	-
- 2-3 years	-	-
- More than 3 years	-	-
Total	18,70,397	-
Note 6: Cash And Cash Equivalents		
Cash in hand	-	15,000
Balances with Banks	56,10,509	7,695
In Current Accounts	56,10,509	22,695
Note 7: Other Current Assets		
Other Advances	1,04,05,197	1,93,35,000
Accrued Interest	1,03,499	-
Balances with Statutory Authorities	2,37,980	2,35,100
Pre-Paid Expenses	26,59,314	-
	1,34,05,990	1,95,70,100
Note 8: Partners Contribution		
Ravindra Energy Limited	2,89,73,390	2,12,85,000
Rhibhu Rooftop Solar Solutions Limited	15,40,000	2,10,000
	3,05,13,390	2,14,95,000
Note 9: Reserves And Surplus		
Surplus/(Deficit) In The Statement Of Profit & Loss	(2,75,748)	-
Profit For the Period	(54,58,213)	(2,75,748)
Closing Balance	(57,33,960)	(2,75,748)



	31-Mar-2024	(Amount in ₹) 31-Mar-2023
Note 10: Trade Payables		
(A) Total outstanding dues of micro and small enterprises *	13,31,514	5,900
(B) Total outstanding dues of creditors other than micro and small enterprises:	46,34,968	-
	<u>59,66,482</u>	<u>5,900</u>
*The details of amounts outstanding to Micro, Small and Medium Enterprises based on information available with the Company is as under:		
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year		
Principal amount due to micro and small enterprises:	13,31,514	5,900
Interest due on above	-	-
Total	<u>13,31,514</u>	<u>5,900</u>
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year		
The amount of 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 the MSMED Act, 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
The amount of 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 for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-
Trade Payables Aging schedule		
(i) MSME	-	-
- Less than 1 year	13,31,514	5,900
- 1-2 years	-	-
- 2-3 years	-	-
- More than 3 years	-	-
Total	<u>13,31,514</u>	<u>5,900</u>
(ii) Others	-	-
- Less than 1 year	46,34,968	-
- 1-2 years	-	-
- 2-3 years	-	-
- More than 3 years	-	-
Total	<u>46,34,968</u>	<u>-</u>
Note 11: Other Current Liabilities		
Security Deposits	35,50,000	-
Other Payables	65,58,874	16,000
	<u>1,01,08,874</u>	<u>16,000</u>



REL POWER TRADING LLP
Notes to Accounts forming part of the Financial Statements
for the year ended March 31, 2024

	31-Mar-2024	(Amount in ₹) 31-Mar-2023
Note 12: Revenue From Operations		
Electricity Sale	3,27,79,242	-
	3,27,79,242	-
Note 13: Other Income		
Interest Income	1,21,146	-
STOA Fees Received	8,54,850	-
	9,75,996	-
Note- 14 - Purchases of Stock-in-Trade		
Electricity Energy	-	-
Opening Stock	3,06,79,730	-
Add: Purchases	-	-
	A 3,06,79,730	-
Closing Stock	-	-
	B -	-
	(A-B) 3,06,79,730	-
Note 15: Other Expenses		
Advertisement & Publicity	16,000	16,000
Audit Fees	6,73,115	3,353
Bank Charges	31,62,608	-
Consultancy Charges	8,25,573	-
Commission & Brokarge	8,37,800	-
Corporate Gurantee Fees	8,20,100	-
Legal Fees	18,86,065	-
Memberships & Subscription Fees	13,12,760	5,000
Professional Fees	2,400	25,382
ROC Filing Fees	15,34,108	2,10,370
Rates, Fees & Taxes	1,10,70,530	2,60,105
	1,10,70,530	2,60,105



Note 16: Other Notes to Accounts

31-Mar-2024 (Amount in ₹)
2023-24 31-Mar-2023
2022-23

Names of related parties and related party relationship

A Key Management Personnel:

- 1 Vidya Murkumbi
- 2 Shantanu Lath

Designated Partner
Designated Partner

B Related Party Transactions

1 Ravindra Energy Limited

Nature of Transactions

Volume of transactions during the period
Advances paid
Outstanding as at the end of the period

Expense Reimbursement (Advance)
(14,80,282) (4,04,032)
14,80,282 4,04,032
- -

Nature of Transactions

Payments made during the year
Purchasess during the year
Outstanding end of the year

Consultation Charges
89,604 -
(31,62,608) -
(30,73,004) -

2 Chikkahalli Solar Power Project LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
(76,35,000) 1,19,85,000
43,50,000 1,19,85,000

3 Chikkanandi Solar Power LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
(10,00,000) 10,00,000
- 10,00,000

4 Hunasankodilli Solar Power Project LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
(48,50,000) 48,50,000
- 48,50,000

5 Shivapur Solar Power Project LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
10,00,000 15,00,000
25,00,000 15,00,000

6 Basaragi Km Solar Power Project LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
40,00,000 -
35,50,000 -

7 Madangeri Solar Power Project LLP

Nature of Transactions

Volume of transactions during the period
Outstanding as at the end of the period

Advance
30,00,000 -
- -

8 Rhibhu Rooftop Solar Solutions Ltd

Nature of Transactions

Payments made during the year
Purchasess during the year
Outstanding end of the year

Corporate Guarantee Charges
71,000.00 -
(8,37,800.00) -
(7,66,800.00) -

