



INDEPENDENT AUDITOR'S REPORT

To the Members of ONGC Amazon Alaknanda Limited (OAAL)

Report on the Audit of the consolidated Ind AS Financial Statements

Opinion

We have audited the accompanying consolidated Ind AS financial statements of ONGC **Amazon Alaknanda Limited (OAAL)** ("the Company"), which comprise the Balance sheet as at March 31 2024, the Statement of Profit and Loss, and Other Comprehensive Income for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant 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 consolidated Ind AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024.

Basis for Opinion

We conducted our audit of the consolidated Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the consolidated Ind AS 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 financial statements under the provisions of the Act 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 audit opinion on the consolidated Ind AS financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated Ind AS financial statements for the financial year ended March 31, 2024. These matters were addressed in the context of our audit of the consolidated Ind AS 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 that there are no key audit matters to communicate in our report.



Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the Annual report, but does not include the consolidated Ind AS financial statements and our auditor's report thereon.

Our opinion on the consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the consolidated Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these consolidated Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with [the Companies (Indian Accounting Standards) Rules, 2015, as amended]. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 consolidated Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated Ind AS financial statements, 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS 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 consolidated Ind AS financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated Ind AS 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.
- 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 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.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial statements, including the disclosures, and whether the consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

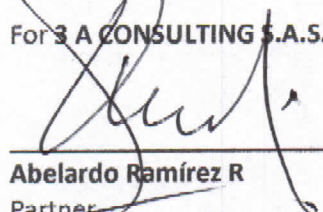
Other Matter

The Company's Ind AS financial statements for the year ended March 31, 2023, included in these [stand-alone] Ind AS financial statements, have been audited by the same auditor, who expressed an [unmodified] opinion on those statements on May 9, 2023.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, [based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the branches
2. As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - (b) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, dealt with by this Report are in agreement with the books of account;
 - (c) In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
 - (d) In our opinion, the managerial remuneration for the year ended March 31, 2024 has been paid by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act;
 - (e) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There has been amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. No dividend has been declared or paid during the year by the Company.

For **3A CONSULTING S.A.S.**


Abelardo Ramírez R
Partner

Place of Signature: Bogotá, Colombia
Date: May 2, 2024

ONGC Amazon Alaknanda Ltd.
Consolidated balance sheet as at March 31, 2024
(Amount in USD , unless otherwise stated)

| Particulars | | Notes No. | As at March 31, 2024 | As at March 31, 2023 |
|-------------|---|--|-------------------------|-------------------------|
| A. | 1 | ASSETS | | |
| | | Non-current assets | | |
| | | (a) Oil and gas assets | 3 | |
| | | (b) Other property , plant and equipment | 4 | |
| | | (c) Capital work in progress | | |
| | | (i) Oil and gas assets | 5 | |
| | | (ii) Others | 5 | |
| | | (d) Intangible assets | 6 | |
| | | (e) Intangible assets under development | | |
| | | (i) Exploratory wells in progress | 7 | |
| | | (ii) Others | 7 | |
| | | (f) Investment in Joint Venture | 8 | 382,257,708 |
| | | (g) Financial Assets | | 379,007,832 |
| | | (i) Trade receivables | 9 | |
| | | (ii) Loans | 10 | |
| | | (iii) Finance lease receivables | 11 | - |
| | | (iv) Other financial assets | 11 | - |
| | | (g) Other non-current assets | 12 | |
| | | Total non-current assets | | 382,257,708 |
| | | | | 379,007,832 |
| B. | 2 | Current assets | | |
| | | (a) Inventories | 13 | |
| | | (b) Financial assets | | |
| | | (i) Investments | 14 | |
| | | (ii) Trade receivables | 15 | |
| | | (iii) Cash and cash equivalents | 16 | 1,669,248 |
| | | (iv) Bank balances other than (iii) above | 17 | 849,855 |
| | | (v) Loans | 18 | |
| | | (vi) Finance lease receivables | 19 | - |
| | | (vii) Other financial assets | 19 | - |
| | | (c) Current Tax assets (Net) | 20 | |
| | | (d) Other current assets | 21 | 67,074 |
| | | Total current assets | | 1,736,322 |
| | | | | 916,929 |
| | | Total Assets (1+2) | | 383,994,030 |
| | | | | 379,924,761 |
| | | Equity and Liabilities | | |
| | 1 | Equity | | |
| | | (a) Equity Share capital* | 22 | 125,013,131 |
| | | (b) Other equity | 23 | 258,811,570 |
| | | Total equity | | 383,824,701 |
| | | | | 379,750,237 |
| | | Liabilities | | |
| | 2 | Non-current liabilities | | |
| | | (a) Financial Liabilities | | |
| | | (i) Borrowings | 25 | - |
| | | (i) Trade payables | | |
| | | (iii) Other financial liabilities** | 26 | |
| | | (b) Provisions | 27 | |
| | | (c) Deferred tax liabilities (Net) | 28 | |
| | | (d) Other non-current liabilities | 29 | |
| | | Total non-current liabilities | | - |
| | | | | - |
| | 3 | Current Liabilities | | |
| | | (a) Financial Liabilities | | |
| | | (i) Borrowings | | |
| | | (ii) Trade payables | 30 | - |
| | | (iii) Other financial liabilities | 31 | 169,329 |
| | | (b) Other current liabilities | 32 | - |
| | | (c) Provisions | 33 | |
| | | Total current liabilities | | 169,329 |
| | | | | 174,524 |
| | | Total Liabilities (2+3) | | 169,329 |
| | | | | 174,524 |
| | | Total equity and liabilities (1+2+3) | | 383,994,030 |
| | | | | 379,924,761 |

The accompanying notes are an integral part of these financial statements

This is the Balance Sheet referred to in our report of even date

For [Auditors] 3 CONSULTING S.A.S.

Partner
Abelardo Ramirez R

Place: Bogota, Colombia
Date: May 2, 2024

For and on behalf of the Board of Directors

Director

Meale

(Manoj Kumar)

ONGC Amazon Alaknanda Ltd.

Consolidated Statement of Profit and Loss for the financial year ending 31 March, 2024

(Amount in USD , unless otherwise stated)

| | Particulars | Note no. | As at March 31, 2024 | As at March 31, 2023 |
|------|---|----------|-------------------------|-------------------------|
| I | Revenue From Operations | 34 | | |
| II | Other Income | 35 | 58,998 | 514,813 |
| III | Total Income (I+II) | | 58,998 | 514,813 |
| IV | EXPENSES | | | |
| | Changes in inventories of finished goods, Stock-in-Trade and work-in progress | 36 | | |
| | Purchase of Stock-in-Trade | 37 | | |
| | Production, Transportation, Selling and Distribution expenditure | 38 | - | - |
| | Employee benefit expense | 39 | | |
| | Exploration Costs written off | 40 | | |
| | Survey Costs | | | |
| | Exploratory Well Costs | | | |
| | Depreciation and amortization expense | 41 | - | - |
| | Finance costs | 42 | | |
| | Decrease/ increase due to overlift / underlift quantity | | | |
| | Other expenses | 43 | 54,411 | 59,446 |
| | Provisions & write off | 44 | - | - |
| | Total expenses (IV) | | 54,411 | 59,446 |
| V | Profit/(loss) before exceptional items and tax (I-IV) | | 4,587 | 455,367 |
| VI | Exceptional Items | | | |
| | Share of profit/(loss) in joint venture, net of tax | | 5,249,877 | 17,954,195 |
| VII | Profit/(loss) before tax (V-VI) | | 5,254,464 | 18,409,562 |
| VIII | Tax expense: | | - | - |
| IX | Profit/(loss) for the period from continuing operations (VII-VIII) | | 5,254,464 | 18,409,562 |
| X | Profit/(loss) from discontinued operations before tax | | | |
| XI | Tax expense of discontinued operations | | | |
| XII | Profit/(loss) from Discontinued operations (after tax) (X-XI) | | | |
| XIII | Profit/(loss) for the period (IX+XII) | | 5,254,464 | 18,409,562 |
| XIV | Other Comprehensive Income | | - | - |
| XV | Total Comprehensive Income for the period (XIII+XIV) | | 5,254,464 | 18,409,562 |

This is the Consolidated statement of Profit and Loss referred to in our report

For [Auditors] **3 A CONSULTING S.A.S.**

Partner **Abelardo Ramirez**

Place: **Bogota, Colombia**

Date: **May 2, 2024**

For and on behalf of the Board of Directors

Director

(Manoj Kumar)

ONGC Amazon Alkanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

8. Non current investments

| Particulars | Investment currency | Face value/paid up value | As at March 31, 2024 | | As at March 31, 2023 | |
|---|------------------------|-----------------------------|-------------------------|-------------|-------------------------|--------------|
| | | | No. of Shares | Amount | No. of Shares | Amount |
| (a) Investments in Equity Instruments | | | | | | |
| - Joint Ventures (Note no. 8.1) | | | | | | |
| Value of investment after share of profit | USD | 1.00 | 6,000 | 384,257,708 | 6,000 | 403,007,832 |
| Less: Dividend declared during the period | | | | (2,000,000) | | (24,000,000) |
| Less: Deferred tax impact for Goodwill impairment FY 2021 | | | | - | | - |
| Value of investment | | | | 382,257,708 | | 379,007,832 |
| Less : Accumulated impairment | | | | - | | - |
| Investments in associates (A) | | | | 382,257,708 | | 379,007,832 |

Note no. 8.1 - Details of investments in joint ventures:

| Name of joint venture | Principal activity | Type of security | Place of incorporation and operation | Value of Investment | No. of shares | Face value | Proportion of ownership interest and voting power held by the Group | |
|---------------------------------------|--|------------------|--|------------------------|---------------|------------|---|-----------------------|
| | | | | | | | As at March 31, 2024 | As at Mar 31, 2023 |
| Mansarovar Energy Colombia Limited | Exploration and Production of hydrocarbons | Equity Shares | Colombia | 382,257,708 | 6,000 | USD 1 each | 50% | 50% |

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ONGC Amazon Alaknanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

16. Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand and in banks, cheques and drafts on hand. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|---|---------------------------------|---------------------------------|
| Balance with banks | | |
| in current accounts | 27.816 | 985 |
| in deposits | 1.641.432 | 848.870 |
| Cash on hand | | |
| at India | | |
| at Overseas | | |
| Cash and Bank Balances (in repsect of joint ventures) | | |
| TOTAL | 1.669.248 | 849.855 |

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ONGC Amazon Alaknanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

21. Other current assets

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|--|---------------------------------|---------------------------------|
| Secured, considered good | | |
| Advances to Employee | 67.074 | 67.074 |
| Unsecured, considered good | | |
| Prepaid Insurance | | |
| Prepaid expenses | | |
| Prepaid expenses for underlift quantity | | |
| Advance to supplier | | |
| Prepayments-Leasehold land | | |
| TASA Receivable from MECL | | |
| Receivable fro SIPC | | |
| Balances with government authorities | | |
| VAT receivable | | |
| Discount on issue of debentures | | |
| Interest Accrued On | | |
| Others | | |
| Advances recoverable in Cash or in kind or for value to be received (In respect of Joint Venture) | | |
| TOTAL | <u><u>67.074</u></u> | <u><u>67.074</u></u> |

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ONGC Amazon Alaknanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

22. Equity Share Capital

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|---|-------------------------|-------------------------|
| Authorised Capital | | |
| 10,000,000 (Previous Year 10,000,000) Common Shares of par Value USD 1 each | 10,000,000 | 10,000,000 |
| 490,000,000 (Previous Year 490,000,000) Preference shares of par value USD 1 each | 490,000,000 | 490,000,000 |
| Issued and subscribed: | | |
| 12,000 Equity shares of USD 1 each | 12,000 | 12,000 |
| 125,001,131 Preference shares of USD 1 each | 125,001,131 | 125,001,131 |
| | 125,013,131 | 125,013,131 |
| Fully paid equity shares: | | |
| 12,000 Equity shares of USD 1 each | 12,000 | 12,000 |
| 125,001,131 Preference shares of USD 1 each | 125,001,131 | 125,001,131 |
| | 125,013,131 | 125,013,131 |

22.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

| | Number of Shares | Share capital (amount) |
|-------------------------------------|------------------|---------------------------|
| Balance as at March 31, 2020 | 12,000 | 12,000 |
| Issue of equity share capital | - | - |
| Balance as at March 31, 2021 | 12,000 | 12,000 |
| Issue of equity share capital | - | - |
| Balance as at March 31, 2022 | 12,000 | 12,000 |

22.2 Terms / rights attached to equity shares

The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. The dividend, if any, proposed by the Board of Directors is subject to the approval of the shareholders in the Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be proportional to the number of equity shares held by the shareholders.

22.3 Details of shares held by the holding company and its nominees:-

| Name of equity share holders | As at March 31, 2024 | | As at March 31, 2023 | |
|--------------------------------------|----------------------|--------|----------------------|--------|
| | No. of shares | Amount | No. of shares | Amount |
| ONGC Videsh Limited and its nominees | 12,000 | 12,000 | 12,000 | 12,000 |

22.4 Aggregate number of bonus share allotted, share allotted pursuant to contract without payment being received in cash and share bought back during the period of 5 year immediately preceding the reporting date: NIL

22.5 Share reserved for issue under option and contract or commitment for sale of share or disinvestment, including the incomplete terms and condition: NIL

22.6 Details of shareholders holding more than 5% shares in the Company are as under:-

| | As at March 31, 2024 | | As at March 31, 2023 | |
|--------------------------------------|----------------------|-----------|----------------------|-----------|
| | No. of shares | % holding | No. of shares | % holding |
| ONGC Videsh Limited and its nominees | 12,000 | 100,00% | 12,000 | 100,00% |

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ONGC Amazon Alaknanda Ltd.

Notes forming part of the financial statements

(Amount in USD , unless otherwise stated)

23. Other equity

| Particulars | Note no. | As at March 31, 2024 | As at March 31, 2023 |
|---|----------|-------------------------|-------------------------|
| Other reserves | 23a | | |
| Retained earnings | 23b | 258,811,570 | 254,737,106 |
| Reserves representing unrealised gains/losses | 23c | | |
| TOTAL | | 258,811,570 | 254,737,106 |

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ONGC Amazon Alaknanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

23b. Retained earnings

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|---|-------------------------|-------------------------|
| Opening balance of statement of profit and loss | 254.737.106 | 260.327.544 |
| Add: Net profit/(Net loss) for the year | 5.254.464 | 18.409.562 |
| Less: Premium Paid on Redemption of Preference Shares | | |
| Less: Deferred tax impact for Goodwill impairment FY 2021 | | |
| Less: Dividend declared/Paid during the Period | (1.180.000) | (24.000.000) |
| Balance at year end | 258.811.570 | 254.737.106 |
| TOTAL | 258.811.570 | 254.737.106 |

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ONGC Amazon Alaknanda Ltd.
Notes forming part of the financial statements
(Amount in USD , unless otherwise stated)

31. Other financial liabilities

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|--|-------------------------|-------------------------|
| Financial liabilities carried at amortized cost | | |
| Current maturities of long-term borrowings | | |
| Non-Recourse Deferred Credit | | |
| Interest accrued but not due on Bonds/ Debentures | | |
| Interest accrued but not due on Term Loans | | |
| Interest accrued but not due on Debentures | | |
| Other deposits | | |
| EMD from Customers | | |
| Payable to Operators | | |
| Payable to ONGC Videsh Limited | 159,000 | 153,000 |
| Audit Fees Payable | 8,550 | 19,745 |
| SD from Vendors | 1,779 | 1,779 |
| TOTAL | 169,329 | 174,524 |

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ONGC Amazon Alaknanda Ltd.
Notes to profit and loss
Consolidated

Note no. 35 Other Income

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|---|-------------------------|-------------------------|
| a) Interest income | | |
| Interest on: | | |
| Long Term Investments | | |
| Deposits with Banks/PSUs | 58.998 | 514.813 |
| Loans and Advances to Subsidiaries/Associates | | |
| Loans and Advances to Employees | | |
| Income Tax Refund | | |
| Interest income earned on financial assets that are not designated as at fair value through profit or loss: | | |
| Bank Deposits (at amortised cost) | | |
| Investments in debt instruments measured at FVTOCI | | |
| Other financial assets carried at amortised cost | | |
| Others | | |
| b) Dividend income | | |
| Dividend Income from: | | |
| Investment in Associates | | |
| Other Long Term Investments | | |
| Short Term Debt Mutual Funds | | |
| Equity investments | | |
| c) Other Non Operating Income | | |
| Excess Provisions written back | | |
| Liabilities no longer required written back | | |
| Exchange Gain (Net) | | |
| Contractual Receipts | | |
| Profit on sale of securities | | |
| Fair valuation of financial liabilities | | |
| Rental income: | | |
| Finance lease contingent rental income | | |
| Operating lease rental income: | | |
| Investment property | | |
| Royalties | | |
| Other (aggregate of immaterial items) | | |
| Miscellaneous Receipts | | |
| d) Other gains and losses | | |
| Gain / loss on disposal of property, plant and equipment | | |
| Gain / loss on disposal of debt instruments at FVTOCI | | |
| Cumulative gain/ (loss) reclassified from equity on disposal of debt instruments at FVTOCI | | |
| Net foreign exchange gains/(losses) | | |
| Gain arising on effective settlement of legal claim | | |
| Net gain/(loss) arising on financial assets designated as at FVTPL | | |
| Net gain/(loss) arising on financial liabilities designated as at FVTPL | | |
| Gain recognised on disposal of interest in former associate | | |
| Net gain/(loss) on derecognition of financial assets measured at amortised cost | | |
| Total | 58.998 | 514.813 |

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ONGC Amazon Alaknanda Ltd.

Notes to profit and loss

Consolidated

Note no. 43 Other expenses

| Particulars | As at March 31, 2024 | As at March 31, 2023 |
|---------------------------------------|-------------------------|-------------------------|
| Power, Fuel and water charges | | |
| Fees & Subscription | | |
| Office Repair & Maintenance | | |
| Rent | | |
| Communication Expenses | | |
| Travel & Conveyance | | |
| Vehicle Hire Charges | | |
| Legal & Professional Expenses | 33.355 | 31.045 |
| Security Expenses | | |
| Training & Recruitment Expenses | | |
| Director Sitting Fees | | |
| Audit Fees | 11.600 | 27.845 |
| Stamp & Registration Charges | | |
| Loss on sale of Fixed Assets | | |
| CSR Activities | | |
| Exchange rate fluctuation (gain)/loss | | |
| Miscellaneous Expenses | 9.456 | 556 |
| Other Expenses | - | - |
| Total | 54.411,04 | 59.446,15 |

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On