

Bowen Energy PTY Ltd.
Unaudited Balance Sheet as at March 31 2025

	Note No.	As at March 31 2025 In AUD	As at March 31 2025 In INR	As at March 31, 2024 In AUD	As at March 31, 2024 In INR
EQUITY & LIABILITIES					
1 Shareholders' Funds					
a) Share Capital	1	2,02,60,993.42	89,00,04,188	2,02,60,993.42	89,00,04,188
b) Reseve & Surplus	2	(2,02,60,797.79)	-88,99,93,669	(2,02,60,678.76)	-88,99,87,157
		<u>195.63</u>	<u>10,519</u>	<u>314.66</u>	<u>17,031</u>
Total		<u>195.63</u>	<u>10,519</u>	<u>314.66</u>	<u>17,031</u>
ASSETS					
1 Non Current Assets					
a) Non Current Investment	3	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2 Current Assets					
a) Cash and Bank Balances	4	<u>195.63</u>	<u>10,519</u>	<u>314.66</u>	<u>17,031</u>
		<u>195.63</u>	<u>10,519</u>	<u>314.66</u>	<u>17,031</u>
Total		<u>195.63</u>	<u>10,519</u>	<u>314.66</u>	<u>17,031.00</u>

Bowen Energy PTY Ltd.
Unaudited Profit & Loss Account For the period ended March 2025

	Note No.	For the period ended March 2025	For the period ended March 2025	For the period ended March 2024	For the period ended March 2024
		In AUD	In INR	In AUD	In INR
INCOME					
Other Income	5	0.97	53	0.96	52
EXPENSES					
Other Expenses	6	120.00	6,607	404.00	21,904
Profit / (Loss) Before Tax		(119.03)	-6,554	(403.04)	-21,852
Profit / (Loss) After Tax		(119.03)	-6,554	(403.04)	-21,852
Other Comprehensive Income / (Loss)	7		42		-1,558
Total Comprehensive Income		(119.03)	-6,512	(403.04)	-23,410
Basic / Diluted Earning Per Share (Rs.)			-0.00		-0.00

BOWEN ENERGY PTY LIMITED

UNAUDITED CASH FLOW STATEMENT For the period ended March 2025

	₹ Lakhs	
	For the period ended March 2025	For the period ended March 2024
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(loss) after taxes	(6,554)	(21,852)
Adjustments for:		1,641
Exchange fluctuation on account of bank balance	42	
Operating cash flows before working capital changes	(6,512)	(20,211)
Change in Working Capital:		
Trade & Other Receivables	-	-
Trade and Other Payables	-	-
Provisions	-	-
Others	-	-
	-	-
Cash generated from operations	(6,512)	(20,211)
Direct taxes paid	-	-
Net cash generated from operating activities	(6,512)	(20,211)
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Intangible Assets	-	-
Net cash generated in Investing Activities	-	-
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Repayment of borrowings	-	-
Net cash generated/(used) in Financing Activities	-	-
Net (decrease)/increase in Cash and Cash Equivalents (A+B+C)	(6,512)	(20,211)
Opening Cash and Cash Equivalents	17,031	40,603
Closing Cash and Cash Equivalents (Refer note no 3)	10,519	20,392

Bowen Energy PTY Ltd.
Notes on Financial Statement For the period ended March 2025

	Note No.	As at March 31 2025 In AUD	As at March 31 2025 In INR	As at March 31, 2024 In AUD	As at March 31, 2024 In INR
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1. SHARE CAPITAL

Issued, Subscribed & Paid Up

23,43,27,968 Ordinary Shares (Previous Year: 23,43,27,968 Ordinary Shares)		2,02,60,993.42	89,00,04,188	2,02,60,993.42	89,00,04,188
		2,02,60,993.42	89,00,04,188	2,02,60,993.42	89,00,04,188

a) The Reconciliation of number of shares outstanding and the amount of share capital

	No. of Shares	Amount (In INR)	No. of Shares	Amount (In INR)
Number of shares at the beginning / end of the year	23,43,27,968	89,00,04,188	23,43,27,968	89,00,04,188

b) Shares in the company held by each shareholder holding more than 5 percent shares

ORDINARY SHARES

Name of Shareholder	No. of Shares	% of Shares	No. of Shares	% of Shares
Bhushan Steel (Australia) Pty Ltd	23,43,27,968	100.00	23,43,27,968	100.00

c) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate

	No. of Shares	No. of Shares
Holding Company	23,43,27,968	23,43,27,968

2. RESERVE & SURPLUS

Other Comprehensive Income

Foreign Currency Translation Reserve

Opening Balance	19,95,94,944	19,95,96,388
During the Year	42	(1,444)
	19,95,94,986	19,95,94,944

Surplus

Opening Balance	(2,02,60,678.76)	(1,08,95,82,101)	(2,02,60,275.72)	(1,08,95,60,248)
Net Profit / (Loss) For the Current Year	(119.03)	(6,554)	(403.04)	(21,853)
	(2,02,60,797.79)	(1,08,95,88,655)	(2,02,60,678.76)	(1,08,95,82,101)
	(2,02,60,797.79)	(88,99,93,669)	(2,02,60,678.76)	(88,99,87,157)

Bowen Energy PTY Ltd.
Notes on Financial Statement For the period ended March 2025

	Note No.	As at March 31 2025 In AUD	As at March 31 2025 In INR	As at March 31, 2024 In AUD	As at March 31, 2024 In INR
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3. NON CURRENT INVESTMENT

Long Term - Non-Trade - Unquoted

In Subsidiary

Bowen Coal Ltd

10 Ordinary Shares Of AUD 0.20/- each (Previous Year 10)

2.00 113

2.00 113

Bowen Consolidated Pty Ltd

15 Ordinary Shares Of AUD 0.20/- each (Previous Year 15)

3.00 170

3.00 170

5.00 283

5.00 283

Less: Provision for Diminution of Investment

5.00 283

5.00 283

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4. CASH AND BANK BALANCES

Cash and Cash Equivalents

Balances with Banks

- In Current Account

105.63 5,680

224.66 12,160

Cash on Hand

90.00 4,839

90.00 4,871

195.63 10,519

314.66 17,031

Bowen Energy PTY Ltd.
Notes on Financial Statement For the period ended March 2025

	Note No.	For the period ended March 2025	For the period ended March 2025	For the period ended March 2024	For the period ended March 2024
		In AUD	In INR	In AUD	In INR
5. OTHER INCOME					
Other Income		-	-	-	-
Interest Earned		0.97	53	0.96	52
		<u>0.97</u>	<u>53</u>	<u>0.96</u>	<u>52</u>
6. OTHER EXPENSES					
Bank Charges		120.00	6,607	120.00	6,513
Statutory Dues		-	-	284.00	15,391
		<u>120.00</u>	<u>6,607</u>	<u>404.00</u>	<u>21,904</u>
7. OTHER COMPREHENSIVE INCOME					
Exchange Fluctuation			42		(1,558)
			<u>42</u>		<u>(1,558)</u>