



**SARATH & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

Certificate

This is to certify that we, M/s. Sarath & Associates, have verified the accounts, registers and documents on the basis of the information and explanation given to us by Western U.P. Power Transmission Company Limited (hereinafter referred to as 'Company') bearing CIN: U40105UP2009PLC038219 and having its registered office situated at 400/220/33 KV Sub Station- Indirapuram Kalapatthar, Ghaziabad, Uttar Pradesh, India, 201014 relating to the secured and unsecured creditors as on March 31, 2025, that:

1. The following is the list of unsecured creditors as on March 31, 2025:

| S No | Name of the Creditor                       | Amount in INR |
|------|--------------------------------------------|---------------|
| 1    | Megha Engineering & infrastructure Limited | 322,45,14,729 |
|      | Total                                      | 322,45,14,729 |

2. The following is the list of secured creditors as on March 31, 2025:

| S No | Name of the Creditor | Amount in INR  |
|------|----------------------|----------------|
| 1    | State bank of India  | 3687,03,58,274 |
|      | Total                | 3687,03,58,274 |

For Sarath & Associates  
Chartered Accountants  
Firm Regn No: U051205

  
CA Rama Krishna K  
Partner

M No: 239495

UDIN: 25239495BMIFGD4658

Place: Hyderabad  
Date: 05.05.2025

*NR*

HEAD OFFICE : 4th Floor, Maas Heights, 8-2-577/B, Road No. 8, Banjara Hills, Hyderabad - 500034.

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BRANCH OFFICES : MUMBAI, DELHI, CHENNAI, KOLKATA, VIJAYAWADA & TIRUPUR (TN)