

Auditor's Report

To
The Partners
EMPOWER E-VENTURES LLP

Report on the Financial Statements

We have audited the accompanying financial statements of **Empower E-Venture LLP** which comprise the Balance Sheet as at 31st March, 2025, the statement of Profit & Loss for the year ended on 31st March, 2025.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the LLP in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the LLP'S preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the LLP as at 31st March, 2025; and
- b) In the case of the statement of profit and loss, of the Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. We report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) In our opinion proper books of account as required by law have been kept by the LLP so far as appears from our examination of those books.
 - c) The Balance Sheet and the statement profit & loss dealt with by this Report are in agreement with the books of account.

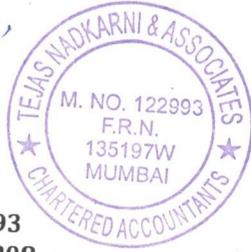


d) In our opinion the Balance Sheet and the statement of profit & loss comply with the Accounting Standards to the extent applicable.

For Tejas Nadkarni & Associates
Firm Reg. No: 135197W
Chartered Accountants

Tejas Nadkarni

CA Tejas Nadkarni
(Proprietor)
Membership Number: 122993
UDIN: 25122993BMNWSQ8808



Place: Mumbai
Date: 18th August, 2025

EMPOWER E-VENTURE LLP

BALANCE SHEET AS AT 31ST MARCH, 2025

(All amounts in actuals, unless otherwise stated)

Particulars	Note No.	As at 31.03.2025		As at 31.03.2024	
		Rs.	Rs.	Rs.	Rs.
I. CONTRIBUTION AND LIABILITIES					
1. Partners Funds					
(a) Partner's Capital	1	10,00,000		10,00,000	
(b) Reserves and Surplus	2	(31,508)	9,68,492	(15,508)	9,84,492
2. Other Current Liabilities	3				
(a) Short Term Borrowings		51,500		51,500	
(b) Trade Payables		30,008		14,008	
			81,508		65,508
Total Equity & Liabilities			10,50,000		10,50,000
II. ASSETS					
1. Fixed Assets					
(a) Fixed Assets					
(i) NET Fixed Assets					
(b) Cash and cash equivalents	4	50,000		50,000	
(c) Other current assets	5	10,00,000	10,50,000	10,00,000	10,50,000
Total Assets			10,50,000		10,50,000

This is the Balance Sheet referred to in our Report of even Date

As per our report of even date attached
For Tejas Nadkarni & Associates

Chartered Accountants
FRN No.135197W

Tejas Nadkarni

Tejas Nadkarni
(Proprietor)

Mem No.122993

UDIN: 25122993BMNWSQ8808

Place: Mumbai

Date: August 18, 2025



For and on Behalf of the Board of Directors
EMPOWER E-VENTURES LLP

Rajgopalan Iyengar

Rajgopalan Iyengar
Designated Partner
DIN: 00016496

Vinod Bharat Shinde

Vinod Bharat Shinde
Designated Partner
DIN: 02585889



STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(All amounts in actuals, unless otherwise stated)

Particulars	Note No.	As at 31.03.2025	As at 31.03.2024
Statement of Profit and Loss for the year ended 31st March 2025			
I. Revenue from Operations		-	-
Total Revenue from Operations		-	-
II. Expenses			
Employee benefit expense		-	-
Depreciation and amortization expense		-	-
Other expenses	6	16,000	4,508
Total Expenses		16,000	4,508
III. Loss before tax		(16,000)	(4,508)
IV. Tax expense:			
Current Tax		-	-
Deferred Tax		-	-
V. Profit/(Loss) after tax		(16,000)	(4,508)

This is the Statement of Profit & Loss referred to in our Report of even Date

As per our report of even date attached
For Tejas Nadkarni & Associates

Chartered Accountants
FRN No.135197W

Tejas Nadkarni

Tejas Nadkarni
(Proprietor)
Mem No.122993
UDIN: 25122993BMNWSQ8808
Place: Mumbai
Date: August 18, 2025



**For and on Behalf of the Board of Directors
EMPOWER E-VENTURES LLP**

Rajgopal Iyengar
Rajgopal Iyengar
Designated Partner
DIN: 00016496

Vinod Bharat Shinde
Vinod Bharat Shinde
Designated Partner
DIN: 02585889



EMPOWER E-VENTURES LLP			
STATEMENT OF CASH FLOW AS ON 31.03.2025			
Sr. No.	Particulars	As at Current Year ended	As at Previous Year ended
		31-Mar-25	31-Mar-24
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(16,000.00)	(4,508.00)
	Adjustments for:		
	Depreciation and amortization expense	0.00	0.00
	Adjustment for Non Controlling Stake	0.00	0.00
	Interest Income	0.00	0.00
	Finance cost	0.00	0.00
	Exceptional Items	0.00	0.00
	Operating profits before working capital changes	(16,000.00)	(4,508.00)
	Adjustments for changes in:		
	(Increase)/ Decrease in Trade receivables	0.00	0.00
	(Increase)/ Decrease in Inventories	0.00	0.00
	(Increase)/ Decrease in Other Non-current financial assets	0.00	0.00
	Increase/ (Decrease) in Trade payables	16,000.00	3,008.00
	Increase/ (Decrease) in other current Liabilities	0.00	0.00
	Increase/ (Decrease) in Short Term Borrowing	0.00	1,500.00
	Increase/(Decrease) in Provision	0.00	0.00
	Cash generated from operations	(0.00)	0.00
	Income Taxes paid	0.00	0.00
	Net cash inflow/(outflow) from operating activities (A)	(0.00)	0.00
B	Cash flow from investing activities		
	(Purchase) / Proceeds from sale / Maturity of investment	0.00	0.00
	Issuance of Equity Shares	0.00	0.00
	Purchase of Assets	0.00	0.00
	Net cash outflow from investing activities (B)	0.00	0.00
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	0.00
	(Increase)/ Decrease in Loans and Advances	0.00	0.00
	Short term loans given	0.00	0.00
	Lease rentals paid against lease liability	0.00	0.00
	Finance Cost	0.00	0.00
	Net cash inflow/(outflow) from Financing activities	0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(0.00)	0.00
	Cash and cash equivalents at the beginning of the financial year	50,000.00	50,000.00
	Cash and cash equivalents at the end of the financial year	50,000.00	50,000.00

As per our report of even date attached

For Tejas Nadkarni & Associates

Chartered Accountants

FRN No.135197W

Tejas Nadkarni

(Proprietor)

Mem No.122993

UDIN: 25122993BMNWSQ8808

Place : Mumbai

Date : August 18, 2025



For and on Behalf of the Board of Directors

EMPOWER E-VENTURES LLP

Designated Partner

Rajgopalan Iyengar

00016496

Designated Partner

Vinod Bharat Shinde

02585889



**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH, 2025**

(All amounts in actuals, unless otherwise stated)

NOTE NO	Particulars	As at 31.03.2025	As at 31.03.2024
1	I. PARTNERS CAPITAL ACCOUNT		
	Capital		
	Add: Remuneration	10,00,000	10,00,000
	Total capital	10,00,000	10,00,000
2	II. RESERVES & SURPLUS		
	Surplus Profit and Loss		
	Balance as per the profit & loss account	(15,508)	(11,000)
	Add: Profit/(Loss)	(16,000)	(4,508)
	Total reserves and surplus	(31,508)	(15,508)
3	III. OTHER CURRENT LIABILITIES		
	Short Term Borrowings	51,500	51,500
	Trade Payable	30,008	14,008
	Total Current Liabilities	81,508	65,508
4	IV. CASH & CASH EQUIVALENTS		
	Cash in Hand	-	-
	Bank balance in Current Accounts	50,000	50,000
	Total Cash & Cash Equivalent	50,000	50,000
5	V. OTHER CURRENT ASSETS		
	Project Development Charges	10,00,000	10,00,000
	Total Other Current Assets	10,00,000	10,00,000
6	VI. OTHER EXPENSES		
	Auditors Fees	5,000	1,500
	Professional Fees	11,000	-
	Roc Fees	-	3,008
	Total Other Expenses	16,000	4,508

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