

## Auditor's Report

To  
The Partners  
EMPOWER EVENTURE 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 March 31, 2023, the statement of Profit & Loss for the year ended on March 31, 2023.

### 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 March 31, 2023; 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: 23122993BQWZFP9327

Place: Mumbai

Date: 03.09.2023

**EMPOWER E-VENTURES LLP**

**Balance Sheet as at 31st March, 2023**

Particulars	Note No.		As at 31.03.2023 Rs.		As at 31.03.2022 Rs.
<b>I. CONTRIBUTION AND LIABILITIES</b>					
<b>(1) Partners Funds</b>					
(a) Partner`s Capital	1	1,000,000		1,000,000	
(b) Reserves and Surplus	2	(11,000)	989,000	(9,500)	990,500
<b>(2) Other Current Liabilities</b>					
(a) Short Term Borrowings	3	50,000		50,000	
(b) Trade Payables		11,000	61,000	9,500	59,500
<b>Total Equity &amp; Liabilities</b>			<b>1,050,000</b>		<b>1,050,000</b>
<b>II.Assets</b>					
<b>(1) Fixed Assets</b>					
(a) Fixed assets					
(i) Net Fixed assets					
(b) Cash and cash equivalents	4	50,000		50,000	
(c) Other current assets	5	1,000,000	1,050,000	1,000,000	1,050,000
<b>Total Assets</b>			<b>1,050,000</b>		<b>1,050,000</b>

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

*Tejas Nadkarni*

Tejas Nadkarni  
Proprietor  
Membership No : 122993



UDIN: 2312299313GWZFP9327  
Place : Mumbai  
Date : 03.09.2023

*Mr Rajgopalan Iyengar*

Mr Rajgopalan Iyengar  
(Partner)

*Mr Vinod Shinde*

Mr Vinod Shinde  
(Partner)

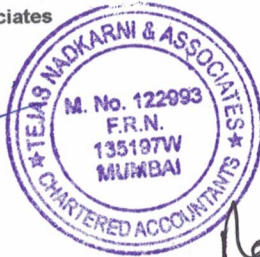
**EMPOWER E-VENTURES LLP**

**Statement of Profit and Loss for the year ended 31st March, 2023**

Particulars	Note No	As at	As at
		31.03.2023	31.03.2022
		Rs.	Rs.
I. Revenue from Operation		-	
<b>Total Revenue from Operations</b>		-	-
II. Expenses:			
Employee benefit expense		-	
Depreciation and amortization expense		1,500	1,500
Other expenses	6	1,500	1,500
<b>Total Expenses</b>		<b>(1,500)</b>	<b>(1,500)</b>
III. Loss before tax			
IV. Tax expense:			
a) Current Tax			
b) Deferred Tax			
V. Profit/(Loss) after tax		<b>(1,500)</b>	<b>(1,500)</b>

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

*Tejas Nadkarni*  
Tejas Nadkarni  
Proprietor  
Membership No : 122993  
UDIN



*Raj Lyengar*  
Mr Rajgopalan Iyengar  
(Partner)

*Vinod Shinde*  
Mr Vinod Shinde  
(Partner)

Place : Mumbai  
Date : 03.09.2023

UDIN: 23122993 BGWZFP9327

<b>EMPOWER E-VENTURES LLP</b>			
<b>NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2023</b>			
<b>Note No.1</b>	<b>PARTNERS CAPITAL ACCOUNT</b>	<b>(Rs) AS AT 31.03.2023</b>	<b>(Rs) AS AT 31.03.2022</b>
	Capital	1,000,000	1,000,000
	Add: Remuneration	-	-
	<b>Total capital</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Note No.2</b>	<b>RESERVES &amp; SURPLUS</b>	<b>AS AT 31.03.2023</b>	<b>AS AT 31.03.2022</b>
	<b>Surplus Profit and Loss</b>		
	Balance as per the profit & loss account	(9,500)	(8,000)
	Add: Profit/(Loss)	(1,500)	(1,500)
	<b>Total reserves and surplus</b>	<b>(11,000)</b>	<b>(9,500)</b>
<b>Note No.3</b>	<b>OTHER CURRENT LIABILITIES</b>	<b>AS AT 31.03.2023</b>	<b>AS AT 31.03.2022</b>
(a)	Short Term Borrowings	50,000	50,000
(b)	Auditors Fees	11,000	9,500
		<b>61,000</b>	<b>59,500</b>
<b>Note No.4</b>	<b>CASH &amp; CASH EQUIVALENTS</b>	<b>AS AT 31.03.2023</b>	<b>AS AT 31.03.2022</b>
	Cash in Hand	-	-
	Bank balance in Current Accounts	50,000	50,000
		<b>50,000</b>	<b>50,000</b>
<b>Note No.5</b>	<b>OTHER CURRENT ASSETS</b>	<b>AS AT 31.03.2023</b>	<b>AS AT 31.03.2022</b>
	Project Development Charges	1,000,000	1,000,000
		<b>1,000,000</b>	<b>1,000,000</b>
<b>Note No.6</b>	<b>OTHER EXPENSES</b>	<b>AS AT 31.03.2023</b>	<b>AS AT 31.03.2022</b>
	Auditors Fees	1,500	1,500
		<b>1,500</b>	<b>1,500</b>

*Al*

*Raj Doss*

