M/S ASPIRE ASSOCIATES, NAGPUR

BALANCE SHEET AS ON 31ST MARCH, 2026

LIABILITIES		AMOUNT (RS.)	ASSETS		AMOUNT (RS.)
PARTNER'S CAPITAL		13,50,233	**FIXED ASSETS**		10,14,808
(As per Schedule 'A')			(As per Schedule 'B')		
Partner's Permanent Capital	1,00,000				
Partner's Current Capital	12,50,233		**CURRENT ASSETS, LOANS & ADVANCES**		
UNSECURED LOANS		2,65,676			
Piyush Agrawal			Stock In Trade		-
			(As taken, Valued & Certified by Firm)		
CURRENT LIABILITY		77,277	**SUNDRY DEBTORS**		
Sundry Creditors	-		Chandrapur Super Thermal Power Station		1,29,753
GST Payable	65,625				
Income Tax Payable	11,464				
PF and ESIC Payable	188				
			CASH IN HAND & BANK BALANCE		
			Cash in Hand		2,65,965
			BANK BALANCE		2,82,660
			Axis Bank	51,535	
			ICICI Bank	2,31,125	
Total		**16,93,186**	**Total**		**16,93,186**

For M/s Aspire Associates

ASPIRE ASSOCIATES ★ NAGPUR ★

(Partner)

Place: Nagpur

Date: 01.06.2026

As per our report of even date

For Agrawal Damani and Associates

Chartered Accountants

Agrawal Damani and Associates ★ NAGPUR ★ Chartered Accountants

CA Savinay V. Agrawal

(Partner)

M. No. 161458

UDIN: 26161458LHQPJC5010

M/S ASPIRE ASSOCIATES, NAGPUR
PROFIT & LOSS ACCOUNT
FOR THE PERIOD ENDED ON 31.03.2026

	AMT (Rs.)	PARTICULARS	AMT (Rs.)
To Purchases	63,678	By Sales / Gross Receipts	6,09,960
To Labour Charges	1,203		
To Gross Profit c/d	**5,45,079**		
Total	**6,09,960**	**Total**	**6,09,960**
To Accounting Charges	20,000	By Gross Profit b/d	5,45,079
To Bank Commission & Charges	1,200	By Interest on Income Tax	90
To Certification Fee	5,000		
To Conveyance	74,800		
To Depreciation	1,81,289		
To Office Expense	10,499		
To Repair and Maintenance	1,08,600		
To Travelling Expense	71,400		
To Transport Charges	6,000		
To Income Tax	21,464		
Net Profit Trf. To Partner's Capital A/c.	**44,917**		
Total	**5,45,169**	**Total**	**5,45,169**

As per our report of even date
For Agrawal Damani and Associates
Chartered Accountants

For M/s Aspire Associates

ASPIRE ASSOCIATES * NAGPUR *

(Partner)

Agrawal Damani and Associates * NAGPUR * Chartered Accountants

CA Savinay V. Agrawal
(Partner)
M. No. 161458
UDIN: 26161458LHQPJC5010

Place: Nagpur
Date: 01.06.2026

M/S ASPIRE ASSOCIATES, NAGPUR
SCHEDULES FORMING PART OF ANNUAL ACCOUNTS

Partner's Capital Account — **Schedule - A**

Particulars	Amount (Rs.)
Schedule A : Partner's Capital Account	
1. Sai Urja Indo Ventures Private Limited	
A. Permanent Capital	
Opening Capital	33,340
Add: Capital Introduction	16,660
Less: Drawings	-
Total	**50,000**
B. Current Capital Account	
Opening Capital	6,81,478
Add: Capital Introduced	-
Add: Profit for the year	33,409
Less: Income Tax	640
Less: Drawings	-
Total	**7,14,247**
Total A+B	**7,64,247**
2. Mr Ashok Goyal	
A. Permanent Capital	
Opening Capital	33,330
Add: Capital Introduction	16,670
Less: Drawings	-
Total	**50,000**
B. Current Capital Account	
Opening Capital	4,53,217
Add: Capital Introduced	50,000
Add: Profit for the year	33,409
Less: Income Tax	640
Less: Drawings	-
Total	**5,35,986**
Total A+B	**5,85,986**
3. Mr Piyush Agrawal	
A. Permanent Capital	
Opening Capital	33,330
Add: Capital Introduction	-
Less: Drawings	33,330
Total	-
B. Current Capital Account	
Opening Capital	4,53,217
Add: Capital Introduced	-
Less: Loss upto the date of retirement	21,902
Less: Income Tax	640
Less: Transfer to Unsecured loan account	4,30,675
Total	-
Total A+B	-

ASPIRE ASSOCIATES ★ NAGPUR ★

Agrawal Damani and Associates Chartered Accountants NAGPUR

M/S ASPIRE ASSOCIATES, NAGPUR

SCHEDULES FORMING PART OF ANNUAL ACCOUNTS

FIXED ASSETS AS ON 31.03.2026

SCHEDULE 'B'

Name of Asset	Dep. Rate	Opening W.D.V. 01.04.2025	Additions Before 03.10.2025	Additions After 03.10.2025	Sales/ Adj. during the year	Gross Total upto 31.03.2026	Dep. for the year	Closing W.D.V. as on 31.03.2026
Tools and Equipments	15%	11,82,524	-	-	-	11,82,524	1,77,379	10,05,145
Computer & Printer	40%	3,447	-	-	-	3,447	1,379	2,068
Software	25%	10,125	-	-	-	10,125	2,531	7,594
Total		**11,96,097**	**-**	**-**	**-**	**11,96,097**	**1,81,289**	**10,14,808**

ASPIRE ASSOCIATES * NAGPUR *

Agrawal Damani and Associates * NAGPUR Chartered Accountants

M/S ASPIRE ASSOCIATES, NAGPUR
SCHEDULES FORMING PART OF ANNUAL ACCOUNTS
AS ON 31ST MARCH, 2026

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(A) BASIS OF ACCOUNTING

The Accounts are prepared on historical cost basis. Accounting Policies not referred to otherwise are consistent with generally accepted accounting policies.

(B) RECOGNITION OF INCOME & EXPENDITURE

The concern has followed generally, mercantile system of accounting and recognises significant items of Income & Expenditure on Accrual Basis. For Income & Expenditure Items, accounting policies are consistent.

(C) FIXED ASSETS

Fixed Assets are recorded at cost of Acquisition inclusive of Freight, duties, taxes & other incidental charges related to acquisition.

(D) DEPRECIATION

Depreciation on Fixed Assets have been provided during the year on WDV method. Details as per item no. 18 of Form 3CD annexed.

(E) INVESTMENTS

Investments are stated at cost.

(F) STOCK IN TRADE

Stock in Trade is taken by authorised person and valued at cost or market value whichever is lower.

ASPIRE ASSOCIATES * NAGPUR *

NAGPUR