

**M/S ASPIRE ASSOCIATES, NAGPUR**  
**BALANCE SHEET AS ON 31ST MARCH, 2023**

LIABILITIES		AMOUNT (RS.)	ASSETS		AMOUNT (RS.)
<b>PARTNER'S CAPITAL</b> (As per Schedule 'A')		50,37,805	<b>FIXED ASSETS</b> (As per Schedule 'E')		16,46,287
<b>LOANS LIABILITY</b>		-	<b>DEPOSITS</b> CPBG Deposit		13,80,000
<b>CURRENT LIABILITY</b>			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
Sundry Creditors (As per Schedule 'B')	42,547	13,56,705	Stock In Trade (As taken, Valued & Certified by Firm)		-
Provisions and Other Current Liabilities (As per Schedule 'C')	13,14,159		<b>SUNDRY DEBTORS</b> GMR Warora Energy Limited		26,50,300
			<b>ADVANCES</b> TDS Receivable		2,42,460
			<b>CASH IN HAND &amp; BANK BALANCE</b>		2,54,819
			Cash in Hand		
			<b>BANK BALANCE</b>		2,20,644
			Axis Bank	1,95,644	
			ICICI Bank	25,000	
<b>Total</b>		<b>63,94,510</b>	<b>Total</b>		<b>63,94,510</b>

For M/s Aspire Associates

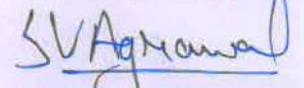
  
(Partner)

Place: Nagpur  
Date: 11.08.2023

UDIN: 23161458BGVOIW5678



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

  
CA Savinay V. Agrawal  
(Partner)  
M. No. 161458

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

**Partner's Capital Account**

**Schedule - A**

Sr. No.	Name	Opening Balance	Addition	Withdrawal	Remuneration	Interest	Net Profit/ (Loss)	Closing Balance
1	Ashok Goyal	-	13,95,000	2,00,000	4,00,000	-	67,602	16,62,602
2	Piyush Agrawal	-	13,95,000	2,00,000	4,00,000	-	67,602	16,62,602
3	Sai Urja Indo Ventures	-	17,70,000	5,25,000	4,00,000	-	67,602	17,12,602
<b>Total</b>		-	<b>45,60,000</b>	<b>9,25,000</b>	<b>12,00,000</b>	-	<b>2,02,805</b>	<b>50,37,805</b>

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**M/S ASPIRE ASSOCIATES, NAGPUR**  
**SCHEDULES FORMING PART OF ANNUAL ACCOUNTS**  
**FIXED ASSETS AS ON 31.03.2023**

**SCHEDULE 'E'**

Name of Asset	Dep. Rate	Opening W.D.V. 01.04.2022	Additions Before 03.10.2022	Additions After 03.10.2022	Sales/ Adj. during the year	Gross Total upto 31.03.2023	Dep. for the year	Closing W.D.V. as on 31.03.2023
Tools and Equipments	15%	-	14,90,815	3,99,480	-	18,90,295	2,53,583	16,36,712
Computer & Printer	40%	-	15,959	-	-	15,959	6,384	9,576
<b>Total</b>		-	<b>15,06,775</b>	<b>3,99,480</b>	-	<b>19,06,254</b>	<b>2,59,967</b>	<b>16,46,287</b>

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

**SUNDRY CREDITORS**

**SCHEDULE 'B'**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
1	JYOTI GRUH UDYOG	13,727
2	M/S HEMANT TRADERS	5,634
3	RAHUL TRADING	5,573
4	S. F. TRADERS	1,234
5	SONA ENTERPRISES	16,379
<b>Total</b>		<b>42,547</b>

**PROVISIONS**

**SCHEDULE 'C'**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
1	Labour Charges Payable	7,08,358
2	Labour ESIC Payable	32,047
3	Labour PF Payable	1,55,110
4	GST Payable	4,07,094
5	Profession Tax Payable	11,550
<b>Total</b>		<b>13,14,159</b>

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**M/S ASPIRE ASSOCIATES, NAGPUR**  
**SCHEDULES FORMING PART OF ANNUAL ACCOUNTS**  
**AS ON 31ST MARCH, 2023**

**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.

