

M.R.MATE & ASSOCIATES

(CHARTERED ACCOUNTANTS)

1166, Budhwar Peth, Shanipar-Mandai Road, Opposite Jilbya

Maruti, Pune - 411002

Tele No. 020-24455080

E-mail:-info@mrmate.in /abhaymrmca@gmail.com

Name :- Sankalp Abhinav Bharat Foundation

F.Y. - 2024-25

A.Y. - 2025-26



M R MATE & ASSOCIATES
CHARTERED ACCOUNTANTS

Mate wada, 1166 Budhawar Peth,
Shanipar Mandai Road,
Opposite Jilbya Maruti Mandir,
PUNE 411002. INDIA
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SANKALP ABHINAV BHARAT FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of SANKALP ABHINAV BHARAT FOUNDATION (the "Company") which comprise the Balance Sheet as at March 31, 2025, and the Statement of Income and Expenditure, Statement of Cash flow and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the **surplus**, total comprehensive income, for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Emphasis of Matter

Nothing to Report.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report



including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is no material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. The respective Boards of Directors of the companies included in the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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, which have been used for the purpose of preparation of the financial statements by the Directors of the Company, as aforesaid.

In preparing the financial statements, the respective Boards of Directors of the companies included in the Company are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Company are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities of which we are the independent auditors. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced.

We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements. We communicate with those charged with governance of the Company and such other entities included in the financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since It is company registered under section 8 of the Companies Act, 2013.

2. As required by Section 143(3) of the Act, based on our audit we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books.



c) The Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the financial statements.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act.

e) On the basis of the written representations received from the directors of the Company as on March 31, 2024 taken on record by the Boards of Directors of the Company and its subsidiaries incorporated in India and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Company companies incorporated in India is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us, no remuneration paid by the Company to its directors during the year.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i) As informed to us, there were no litigations on the financial position of the Company.

ii) As informed to us, there was no need for provision to be made in the financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts;

iii) There has been no need for the Company, in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

l) Based on our examination, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility. However, Audit trail was not enabled by the company in its books of accounts.

For M.R. MATE & ASSOCIATES

Chartered Accountants

FRN-140439W

Signature

MADHAV R. MATE

PROPRIETOR

M.NO. 037186

Place of Signature: PUNE

Date: 01-09-2025

UDIN : 25037186BMICBK2993



Sankalp Abhinav Bharat Foundation

CIN :- U85300PN2021NPL198001

S NO 14, PN 20 FLAT NO 101 ASHOK RESIDENCY, NEAR AKASHDEEP SOC, Pune City, Maharashtra, 411041

Balance Sheet as at 31.03.2025

Particulars	Note No	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
EQUITY AND LIABILITIES			
Shareholder'S Funds			
Share Capital	<u>Note 2</u>	135.00	135.00
Reserves And Surplus	<u>Note 3</u>	320.05	-100.23
Non-Current Liabilities			
Long-Term Borrowings	<u>Note 4</u>	49.49	49.49
Long-Term Provision			
Current Liabilities			
Other Current Liabilities	<u>Note 5</u>	4.45	0.00
Short-Term Provisions	<u>Note 6</u>	15.93	14.75
Total		524.93	99.01
Assets			
Non-Current Assets			
(I) Property, Plant and Equipment		0.00	0.00
(ii) Intangible assets		0.00	0.00
Current Assets			
Inventories	<u>Note 7</u>	0.00	0.00
Cash And Cash Equivalents	<u>Note 8</u>	504.28	85.85
Other Current Assets	<u>Note 9</u>	20.64	13.16
Total		524.93	99.01
Significant Accounting Policies & Notes on Accounts	<u>Note 1</u>	0.00	0.00

0.00

As per my report of even date

M.R. MATE AND ASSOCIATES

Chartered Accountants

FRN :- 140439W

MADHAV R. MATE

PROPRIETOR

MRN :- 037186

UDIN :- 25037186BMICBK2993

Date :- 01-09-2025

Place :- PUNE

For & on behalf of the Board of
Sankalp Abhinav Bharat Foundation

INDRAJEET ARJUN DESHMUKH

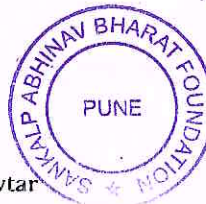
Director

DIN :- 9040910

Address of the 1st Director : Shivtar
Road, Bhavani Rice Mill, Khed
(Bhadgaon) Ratnagiri 415709

Date :- 01-09-2025

Place :- PUNE





NIDHI NAGESH KULKARNI

Director

DIN :- 9040909

Address of the 2nd Director : FL.No.101
Ashok Residency, NrAakash Deep
Paranjape Soc, GaneshNagar Lane No.30
Dhayari Pune 411041

Sankalp Abhinav Bharat Foundation CIN :- U85300PN2021NPL198001 S NO 14, PN 20 FLAT NO 101 ASHOK RESIDENCY, NEAR AKASHDEEP SOC, Pune City, Maharashtra, 411041 Statement of Profit & Loss for the year ended 31.03.2025			
Particulars	Note No	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Income:			
I. Revenue From Operations	Note 10	0.00	0.00
II. Other Income	Note 11	1043.65	179.96
III. Total Income (I +II)		1043.65	179.96
IV. Expenses:			
Cost of materials consumed	Note 12	0.00	0.00
Employee Benefit Expense	Note 13	243.82	55.00
Finance Costs	Note 14	0.00	0.21
Depreciation And Amortization Expense		0.00	0.00
Other Expenses	Note 15	379.54	263.34
IV. Total Expenses		623.37	318.55
V. Profit Before Exceptional And Extraordinary Items And Tax (III - IV)		420.28	-138.59
VI. Exceptional Items		0.00	0.00
VII. Profit Before Extraordinary Items And Tax (V - VI)		420.28	-138.59
VIII. Extraordinary Items		0.00	0.00
IX. Profit Before Tax (VII- VIII)		420.28	-138.59
X. Tax Expense:			
(1) Current Tax	Note 16	0.00	5.26
(2) Deferred Tax		0.00	0.00
(3) Taxation For Earlier Years		0.00	0.00
XI. Profit (Loss) For The Period From Continuing Operations		420.28	-143.85
XII. Profit/(Loss) From Discontinuing Operations			
XIII. Tax Expense Of Discontinuing Operations			
XIV. Profit/(Loss) From Discontinuing Operations (After Tax)		0.00	0.00
XV. Profit (Loss) For The Period		420.28	-143.85
XVI. Earning Per Equity Share:	Note 17		
(1) Basic		31.13	-10.66
(2) Diluted		31.13	-10.66
Significant Accounting Policies & Notes on Accounts	Note 1		
<div> <div> <p>As per my report of even date</p> <p>M.R. MATE AND ASSOCIATES</p> <p>Chartered Accountants</p> <p>FRN :- 140439W</p> </div> <div> <p>For & on behalf of the Board of</p> <p>Sankalp Abhinav Bharat Foundation</p> </div> </div> <div> <div>  <p>MADHAV R. MATE PROPRIETOR MRN :- 037186 UDIN : 25037186BMICBK2993</p> <p>Date :- 01-09-2025 Place :- PUNE</p> </div> <div>  <p>INDRAJEET ARJUN DESHMUKH Director DIN :- 9040910 Address of the 1st Director : Shivtar Road, Bhavani Rice Mill, Khed (Bhadgaon) Ratnagiri 415709</p> <p>NIDHI NAGESH KULKARNI Director DIN :- 9040909 Address of the 2nd Director : Fl. No.101 Ashok Residency, NrAakash Deep Paranjape Soc, GaneshNagar Lane No.30 Dhayari</p> </div> </div>			

Sankalp Abhinav Bharat Foundation CIN :- U85300PN2021NPL198001 S NO 14, PN 20 FLAT NO 101 ASHOK RESIDENCY, NEAR AKASHDEEP SOC, Pune City, Maharashtra, 411041 CASH FLOW STATEMENT			
Sr. No.	Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
A	<u>Cash Flow From Operating Activities</u>		
	Net Profit Before Tax	420.28	-138.59
	<u>Adjustments For</u>		
	Depreciation	0.00	0.00
	Finance Cost	0.00	0.21
	Operating Profit Before Working Capital Changes	420.29	-138.38
	<u>Adjustments For</u>		
	(Increase) / Decrease In Trade Receivables	0.00	0.00
	(Increase) / Decrease In Other Current Assets	-7.48	12.56
	(Increase) / Decrease In Other Non-Current Assets	0.00	0.00
	Increase / (Decrease) In Other Long Term Liabilities	0.00	0.00
	Increase / (Decrease) In Trade Payables	0.00	0.00
	Increase/ (Decrease) In Other Current Liabilities	4.45	-13.00
	Increase/ (Decrease) In Long Term Provisions	0.00	0.00
	Increase/ (Decrease) In Short Term Provisions	1.18	0.00
	(Increase) / Decrease In Inventories	0.00	0.00
	Cash Generated From Operations	418.44	-138.82
	Less: Taxes Paid / (Refund) - Net	0.00	5.26
	Net Cash Inflow / (Outflow) From Operating Activities	418.44	-144.08
B	<u>Cash Flow From Investing Activities</u>		
	(Purchase) / Sale Of Fixed Assets	0.00	0.00
	(Increase) / Decrease In Short Term Loans & Advances	0.00	0.00
	(Increase) / Decrease In Long Term Loans & Advances	0.00	0.00
	(Increase) / Decrease In Non- Current Investment	0.00	0.00
	(Increase) / Decrease In Current Investment	0.00	0.00
	Net Cash Flows From Investing Activities	0.00	0.00
C	<u>Cash Flow From Financing Activities</u>		
	Increase/ (Decrease) In Long-Term Borrowings	0.00	0.00
	Increase/ (Decrease) In Short-Term Borrowings	0.00	26.00
	Issue of Shares For Cash	0.00	0.00
	Finance Costs Paid	0.00	-0.21
	Increase/ (Decrease) In Reserve and Surplus	0.00	0.00
	Net Cash Flows From Financing Activities	0.00	25.79
D	Net Changes In Cash & Cash Equivalents (A+B+C)	418.43	-118.29
	Cash & Cash Equivalents At The Beginning Of The Year	85.85	204.14
	Cash & Cash Equivalents At The End Of The Year	504.28	85.85
	Components Of Cash And Cash Equivalents		
	Balances with banks	504.28	85.85
	Total of Cash & Cash Equivalents :	504.28	85.85
		0.00	0.00
<p>As per my report of even date M.R. MATE AND ASSOCIATES Chartered Accountants FRN :- 140439W</p> <p>MADHAV R. MATE PROPRIETOR MRN :- 037186 UDIN : 25037186BMICBK2993 Date :- 01-09-2025 Place :- PUNE</p> <p>For & on behalf of the Board of Sankalp Abhinav Bharat Foundation :- U85300PN2021NPL198001</p> <p>INDRAJEET ARJUN DESHMUKH Director DIN :- 9040910</p> <p>NIDHI NAGESH KULKARNI Director DIN :- 9040909</p>			

Note 1 :- SIGNIFICANT ACCOUNTING POLICIES & NOTES

Corporate Information

The Company was incorporated on 23-01-2021 under the provisions of Companies Act 2013.

The Company is section 8 Company.

A. ACCOUNTING POLICIES AND BASIS OF PREPARATION

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed by the Companies (Accounting Standards) Rules, 2006, the provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

B. USE OF ESTIMATES

The preparation of the financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Although these estimates are based on management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

C BORROWING COST

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Statement of Profit and Loss.

D INVESTMENTS

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. All investments are usually measured at cost.

Current investments are carried in the financial statements at lower of the cost and fair value determined in on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the Investments.

E REVENUE RECOGNITION

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

F INCOME TAXES

Tax expenses comprise current and deferred tax. Current tax comprises Company's tax liability for the current financial year as well as additional tax paid, if any, during the year in respect of earlier years on receipt of demand from the authorities. For computation of taxable income under the Income Tax Act, 1961, accrual basis of accounting has been adopted and consistently followed by the Company. Deferred tax assets and liabilities are computed on the basis of timing differences at the Balance Sheet date using the tax rate and tax laws that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized based on management estimates of reasonable certainty that sufficient taxable income will be available against which such deferred tax assets can be realized. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain that future taxable income will be available against which such deferred tax assets can be realized.



G PROVISIONS & CONTINGENT LIABILITIES

The Company recognized a provision when there is a present obligation as a result of past event, and a reliable estimate can be made of the amount of the obligation. Provisions are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. The liabilities or obligations, which cannot be crystallized but loom in horizon, are disclosed as contingent liabilities.

H RETIREMENT AND EMPLOYEE BENEFITS

- I. Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of Profit & Loss of the year in which the related service is rendered.
- II. Post employment and other long term employee benefits are recognized as an expense in the Profit and Loss account for the year in which the employee has rendered services. The expense is recognized at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long term benefits are charged to the Statement of Profit and Loss.

I EARNING PER SHARE

Basic and diluted earnings per share are computed by dividing the net profit attributable to equity shareholders for the year, by the weighted average number of equity shares outstanding at the end of the year.
There are no diluted potential equity shares.



Note 2 :- Share Capital		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Authorized Share Capital 13500(P.Y. 13500) equity shares of Rs.10 and for(P.Y10)	135.00	135.00
Total	135.00	135.00
Issued, Subscribed and Paid up capital 13500(P.Y. 13500) equity shares of Rs.10 and for(P.Y10)	135.00	135.00
Total	135.00	135.00

Disclosure pursuant to Note no. 6(A)(d) of Part I of Schedule VI to the Companies Act, 2013

Particulars	Equity Shares	
	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Issued, Subscribed and Paid up capital Shares outstanding at the beginning of the year 13500(P.Y 13500) equity shares of Rs.10 and for (P.Y10)	135.00	135.00
Shares Issued during the year 0(P.Y 0) equity shares of Rs.10 and for (P.Y10)	0.00	0.00
Shares bought back during the year 0(P.Y 0) equity shares of Rs.10 and for (P.Y10)	0.00	0.00
Shares outstanding at the end of the year 13500(P.Y 13500) equity shares of Rs.10 and for (P.Y10)	135.00	135.00

TERMS / RIGHTS ATTACHED TO SHARES

i. Equity Shares

The Company has only one class of Equity shares having a par value of 10/-. Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividends in Indian rupees.

Disclosure pursuant to Note no. 6(A)(g) of Part I of Schedule III to the Companies Act, 2013

Details of shares held by each shareholder holding more than 5% shares.

Particulars	As at 31.03.2025		As at 31.03.2024	
	No of Shares	% of Holding	No of Shares	% of Holding
Issued Share Capital				
2.1 Class1				
Indrajeet Deshmukh	1,500.00	11%	1,500.00	11%
Madhav Yashwant Karandikar	1,500.00	11%	1,500.00	11%
Nidhi Nagesh Kulkarni	1,500.00	11%	1,500.00	11%
Saheli Daswani	1,500.00	11%	1,500.00	11%
Sameer Pradipkumar Nagadwala	1,500.00	11%	1,500.00	11%
Santosh Vishwanath	1,500.00	11%	1,500.00	11%
Sushma Milind Joshi	1,500.00	11%	1,500.00	11%
Trupti Sumedh Kale	1,500.00	11%	1,500.00	11%
Vaibhav Gera	1,500.00	11%	1,500.00	11%
Total	13,500.00	1.00	13,500.00	1.00

Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')	% change
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3. Promoters Share			
Promotor1 Name:-Indrajeet Deshmukh			
3.1 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor2 Name:-Madhav Yashwant Karandikar			
3.2 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor3 Name:-Nidhi Nagesh Kulkarni			
3.3 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor4 Name:-Saheli Daswani			
3.4 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor5 Name:-Sameer Pradipkumar Nagadwala			
3.5 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor6 Name:-Santosh Vishwanath			
3.6 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor7 Name:-Sushma Milind Joshi			
3.7 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%
Promotor8 Name:-Trupti Sumedh Kale			
3.8 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.0	15.0	
Percentage of holding	11%	11%	0.00%
Promotor9 Name:-Vaibhav Gera			
3.9 Class1			
1500(P.Y. 1500) equity shares of Rs.10 and			
for (P.Y 10)/- each	15.00	15.00	
Percentage of holding	11%	11%	0.00%

Shares reserved for issue under options;

There are no shares reserved for issued under options.

There are no Forfeited Shares.



Indrajeet



Note 3 :- Reserves and Surplus		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Opening Balance	-100.23	43.62
Add :-Addition During The Year	420.28	-143.85
Less :-Deletion During the Year	0.00	0.00
Closing Balance	320.05	-100.23
Grand Total	320.05	-100.23

Note 4 :- Long Term Borrowings		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Unsecured		
Loan From Nidhi Kulkarni	9.00	9.00
Loan From Indrajeet Deshmukh	40.49	40.49
Out of the Above Loans Guaranteed by Directors & Others	0.00	0.00
Grand Total	49.49	49.49

Note 5 :- Current Liabilities		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Other Current Liabilities		
Other payables		
Duties and Taxes		
TDS Payable		
TDS on professional fees	4.45	0.00
Grand Total	4.45	0.00

Note 6 :- Short Term Provisions		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Short Term Provisions		
Provisions for Expenses		
For Auditors Remuneration		
Audit Fees Payable	15.93	14.75
Less MAT credit Utilised	0.00	0.00
MAT Payable		
MAT Payable	0.00	0.00
Grand Total	15.93	14.75

Note 7 :- Inventories		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Stock-in-trade (in respect of goods acquired for trading)		
Stock-in-hand	0.00	0.00
Changes_in_inventories closing stock	0.00	0.00
Grand Total	0.00	0.00

Note 8 :- Cash and cash equivalents		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Balances with banks		
Central Bank of India 3896962137	504.28	85.85
Grand Total	504.28	85.85



Indrajeet



Note 9 :- Current Assets		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Other Current Asset		
Company Incorporation expenses	0.00	12.86
Razorpay	20.64	0.00
Thakurdesai & Co	0.00	0.30
MAT Credit Receivable		
MAT Credit Receivable	0.00	0.00
Less MAT credit Utilised	0.00	0.00
Grand Total	20.64	13.16

Note 10 :- Revenue From Operations		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Other Operating Revenue	0.00	0.00
Others		
Grand Total	0.00	0.00

Note 11 :- Other Income		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Other non-operating income		
Other Income - Donations	1043.65	179.96
Grand Total	1043.65	179.96

Note 12 :- Cost Of Material Consumed		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')

Note 13 :- Employee benefits expense		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Salaries and Wages		
Teachers Remuneration	243.82	55.00
Grand Total	243.82	55.00

Note 14 :- Finance Cost		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Other Finance Cost		
Bank Charges	0.00	0.07
Razorpay Charges	0.00	0.14
Grand Total	0.00	0.21



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Note 15 :- Other Expenses		
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Administrative Expenses		
for Audit		
Audit Fees	15.93	14.75
Expenses for Incorporation of Company		
Incorporation Expenses	12.86	12.86
Printing and Stationery		
Printing and Stationary	13.24	0.00
Professional charges		
Professional Fees	48.70	25.20
Particulars	Figures as at 31.03.2025 (Amounts in 000')	Figures as at 31.03.2024 (Amounts in 000')
Repairs and Maintenance expenses – Furniture and fixtures		
Repairs and Maintainance Training Center	7.75	0.00
Rent		
Training Center Rent	22.50	0.00
Miscellaneous expenses		
Website Expenses	28.02	0.00
Direct Expenses		
BOOKS AND STATIONERY	21.79	4.11
PROJECT LAKSHYA- GROUND EXP	10.50	10.55
PROJECT LAKSHYA- STUDENT EXP	101.25	32.72
Project Lakshya Expense	85.09	0.00
Other Expenses		
DSC Renewal Fees	2.60	0.00
Marathon Expenses	6.02	0.00
Trip Exp	3.30	0.00
Sports Kit Distribution	0.00	11.05
WOMEN EMPOWERMENT	0.00	152.11
Grand Total	379.54	263.34

Note 17 :-EPS			
Calculation of Basic Earning Per Share & Diluted Earning Per Share			
Particulars	Date of Allotment	As at 31.03.2025	As at 31.03.2024
		No. Shares Outstanding	No. Shares Outstanding
Equity Shares			
Opening Balance		13,500.00	13,500.00
Add :-Issue of Shares		0.00	0.00
Less :-Bought Back		0.00	0.00
Total		13,500.00	13,500.00

Computation of weighted average		2024-2025	2023-2024
a. Number of Shares Outstanding during Year			
i Equity Shares		13,500.00	13,500.00
ii Convertible shares		0.00	0.00
b Profit for the Year		420.28	-143.85
c Basic Earnings per share (b/i)		31.13	-10.66
d Diluted Earnings per share (b/(i+ii))		31.13	-10.66

Since there are no potential equity shares, t



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Note 18 :-Related Party Transaction

a.The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the company is as under:

Name of the Related Party	Nature of Relationship
INDRAJEET ARJUN DESHMUKH	Director
NIDHI NAGESH KULKARNI	Director

b.The details of the related party transactions entered into by the Company

Nature of Transaction	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Capital Transactions	NIL	NIL
REVENUE TRANSACTIONS	NIL	NIL
Loan Taken		
INDRAJEET ARJUN DESHMUKH	40.49	40.49
NIDHI NAGESH KULKARNI	9.00	9.00
Grand Total	49.49	49.49

c. The details of amounts due to or due from

NIL

Note 19 :-Ratio Analysis

Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Current Ratio	25.76	6.71
Debt Equity Share Ratio	0.11	1.42
Debt Service Coverage Ratio	0.00	0.00
Returns On Equity Ratio	0.92	-4.14
Trade Receivables Turn Over Ratio	0.00	0.00
Trade Payable Turn Over Ratio	0.00	0.00
Net Capital Turn Over Ratio	0.00	0.00
Net Profit Ratio	0.40	-0.80
Return On Capital Employed	0.83	-1.64
Return On Equity	0.92	-4.14

Formulae:

Current Ratio = Current Assets / Current Liability

Debt Equity Share Ratio = (Long term Borrowings + Short term borrowings) / Shareholders Funds

Debt Service Coverage Ratio = EBITDA/ Total Debt Service

Returns On Equity Ratio = PAT/ Share Holder's Funds

Inventory Turn Over Ratio = Material Consumed / ((Opening Stock+Closing Stock)/2)

Trade Receivables Turn Over Ratio = Total Revenue / ((Opening Receivables + Closing Receivables)/ 2)

Trade Payable Turn Over Ratio = Total Credit Purchases / ((Opening Payables + Closing Payables)/ 2)

Net Capital Turn Over Ratio = Total Turnover / (Total Assets - Total Current and Non Current Liabilities)

Return on investments Ratio- (Income from Investments total)/ (current total investment +Noncurrent Investment)

Net Profit Ratio = PAT / Total Revenue

Return On Capital Employed = PBIT / Avg Capital Employed

Return On Equity = PAT / Share Holder's Funds

Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
Total Credit Purchases	0.00	0.00
Total Credit Sale	0.00	0.00
Total Interest Paid	0.00	0.00
Total Principal Paid	0.00	0.00

Note 20 :-Earnings in foreign currency

Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
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NIL

Note 21 :-Imports

Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
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NIL



Note 22 :-Tax Expenses		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')
The Tax Expenses for the year comprises of		
Income Tax	0.00	5.26
Less : MAT Credit Entitlement Net Current Tax	0.00	0.00
Net Current Tax	0.00	5.26
Deferred Tax	0.00	0.00

Note 23 :-Obligations towards leases		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

* The future minimum lease rental obligation under non-cancellable operating leases in respect of these assets is on account of lock-in period and notice period in some of the lease agreements entered by the company for operating at the premises

Note : The Company is not having any Finance Lease arrangements

Note 24 :-SEGMENT REPORTING		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

a.Identification of Segments

NIL

b.Segment Information

Note 25 :-Contingent Liabilities		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

Note 26 :-Benami Property Transactions		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

No proceedings have been initiated during the year or are pending against the company as at March 31, 2024 for holding any benami property under Benami Property Transactions (prohibition) Act, 1988

Note 27 :-Struck off company balances/transactions		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

Transactions and balances with companies which have been removed from register of Companies [struck off companies] as at the above reporting periods is Nil

Note 28 :-Crypto/ virtual currency		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

The Company has not traded / invested in Crypto currency or virtual currency. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities(Intermediaries) with the understanding that the Intermediary shall:

Note 29 :-Foreign entities (Intermediaries),(Ultimate Beneficiaries) Transaction		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

(i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ujtime Beneficiaries; The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding(whether recorded in writing or otherwise) that the Company shall



Note 30 :-foreign entities Funding		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party(Ultimate Beneficiaries) or (ii) provide any guarantee,security or the like on behalf of the ultimate Beneficiaries,

Note 31 :-Income disclosed under assessments		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

The Company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

Note 32 :-Loans and advances to directors and promoters		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

The Company has not granted any loans or advances in the nature of loans to promoters, directors,KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.

Note 33 :-Realisable value of current assets		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

In the opinion of the Board, current assets, loans and advances are stated at a value, which could be realized in the ordinary course of business The provision for all known liabilities made is adequate and not in excess of the amount reasonably necessary.

Note 34 :-Balance Confirmation		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

Some of the balances in Sundry Debtors, Sundry Creditors, Advances and Deposits are subject to confirmation, reconciliations and adjustments, if any, which in the opinion of the management will not be significant.

Note 35 :-Regrouping and Reclassification		
Particulars	As at 31.03.2025 (Amounts in 000')	As at 31.03.2024 (Amounts in 000')

NIL

The prior year figures have been re-grouped and re-classified, where necessary, to align with the current year's classification. This adjustment ensures comparability between reporting periods and reflects a consistent presentation of financial information.

