Independent Auditor's Report

To,

The Members,

Bharat Gyan Vigyan Foundation

Pune

I. Report on the Audit of the Financial Statements

1. Opinion

A. We have audited the accompanying standalone Financial Statements of M/s. Bharat Gyan Vigyan Foundation, having registered office at Sr.No. 90/2, Plot no. 20, Dhayarkar Colony, Mundhwa, Pune, MH, India- 411036, (CIN: U85499MH2024NPL424218) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements")

B. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the Profit, changes in equity and its cash flows for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibility for the audit of the standalone 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 independence requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and Rules made there under, and we have fulfilled our other ethical responsibilities in

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accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone Financial Statements.

3. Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statement as a whole, and in forming our opinion thereon, and WE do not provide a separate opinion on these matters.

4. Other Information - Board of Director's Report:

A. The Company's Board of Directors are responsible for the preparation of other information and presentation of its report (hereinafter called as "Board report") which comprises various information required under section 134(3) of the Companies Act, 2013. However, our opinion on the financial statements does not cover the other information and WE do not express any form of assurance conclusion thereon.

B. 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 a material misstatement of this other information; WE are required to report that fact. WE have nothing to report in this regard.

5. Management's Responsibility for the Financial Statements:

A. The Company's Board of Directors are responsible for the maters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India including the Indian Accounting Standards prescribed under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting

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B. In preparing the financial statement, management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to gong concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

6. Auditor's Responsibility for the Audit of the Financial Statement:

A. Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, WE have considered the provisions of the Act; the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.

B. 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.

C. As part of an audit in accordance with SAs, WE exercise professional judgment and maintain professional skepticism throughout the audit.

WE also:

(i) 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

G N Mantri & Associates FRN:140965W Chartered Accountants 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.

(ii) Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control systems.

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

(iv) 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 Company's ability to continue as 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.

(v) 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.

D. 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.

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E. WE communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any

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significant deficiencies in internal control that audit findings, including any significant deficiencies in internal control that WE identify during our audit.

F. 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.

G. 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.

II. Report on Other Legal and regulatory Requirements:

i. Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, the same is not applicable to the company.

ii. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules,2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, the company has used accounting software for maintaining its books of accounts, which has a feature of recording audit trail (edit log) facility. Further, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Our examination of the audit trail was in the context of an audit of financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.

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iii. 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.

B. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

C. The Balance Sheet, the Statement of Profit and Loss, Statement of Changes in Equity and Cash Flow Statements dealt with by this Report are in agreement with the Books of account.

D. In our opinion, the aforesaid standalone Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

E. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of section 164(2) of the Act.

F. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same is not applicable to the company.

G. With reference to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, as amended in our opinion and to the best of our information and according to the explanation given to me:

   (i) The company does not have any pending litigation which would impact its financial position.

   (ii) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

   (iii) There has been no delay in transferring amounts, required to be transferred, to the Investors Education and Protection Fund by the Company.

For G N Mantri and Associates
Chartered Accountants
FRN: 140865W

G N Mantri & Associates * Chartered Accountants * FRN:140865W

Arpit Chudiwale
Partner
M.No. 161501
Place: Pune

Date: 10 March 2026

UDIN: 26161501EWASHP8770

Bharat Gyan Vigyan Foundation
Balance Sheet as at 31st March 2025
CIN NO U85499MH2024NPL424218

Amount in '00

	Particulars	Note	31 March 2025
I	**EQUITY AND LIABILITIES**		
1	**Owners' Funds**		
(a)	Owners' Capital Account	3	1000.00
(b)	Reserves and surplus	4	4002.89
			5002.89
2	**Non-current liabilities**		
(a)	Long-term borrowings	5	200.00
(b)	Deferred tax liabilities (Net)	6	-
(c)	Other long-term liabilities	7	-
(d)	Long-term provisions	8	-
			200.00
3	**Current liabilities**		
(a)	Short-term borrowings	5	-
(b)	Trade payables		
(c)	Other current liabilities	10	-
(d)	Short-term provisions	8	-
			-
	Total		**5202.89**
II	**ASSETS**		
1	**Non-current assets**		
(a)	Property, Plant and Equipment and Intangible assets		
(i)	Property, Plant and Equipment	11	-
(ii)	Intangible assets	11	-
(iii)	Capital work in progress	11	-
(iv)	Intangible asset under development	11	-
(b)	Non-current investments	12	
(c)	Deferred tax assets (Net)	6	-
(d)	Long Term Loans and Advances	13	-
(e)	Other non-current assets	14	-
			-
2	**Current assets**		
(a)	Current investments	12	-
(b)	Inventories	15	-
(c)	Trade receivables	16	-
(d)	Cash and bank balances	17	4102.89
(e)	Short Term Loans and Advances	13	1100.00
(f)	Other current assets	18	-
			5202.89
	Total		**5202.89**
	Brief about the Entity	1	
	Summary of significant accounting policies	2	
	The accompanying notes are an integral part of the financial statements		

As per our report on even date,

For G N Mantri and Associates
FRN NO -140865W
Chartered Accountants

G N Mantri & Associates * Chartered Accountants * FRN:140865W

CA Arpit Chudiwale
(Partner) (M.N. :161501)
Place: Pune
Date: 10 March 2026
UDIN: 26161501EWASHP8770

For and On Behalf of the Board of Directors of
Bharat Gyan Vigyan Foundation

Sagar Sanghvi
Director
DIN No : 03064545

Asif Abdul Jamadar
Director
DIN No: 11366579

Bharat Gyan Vigyan Foundation
Statement of Profit and Loss for the year ended 31st March
CIN NO U85499MH2024NPL424218

(Amount in '00)

	Particulars	Note	31 March 2025
I	Revenue from operations	19	4431.58
II	Other Income	20	-
III	**Total Income (I+II)**		4431.58
IV	**Expenses:**		
(a)	Cost of goods sold	21	-
(b)	Employee benefits expense	22	-
(c)	Finance costs	23	-
(d)	Depreciation and amortization expense	24	-
(e)	Other expenses	25	428.70
	Total expenses		**428.70**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		4002.89
VI	Exceptional items (specify nature & provide note/delete if none)		-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		4002.89
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-
IX	**Profit before,tax (VII-VIII)**		4002.89
X	Partners' remuneration*		
XI	Profit before tax (IX- X)		
XII	Tax expense:		
(a)	Current tax		-
(b)	Excess/ Short provision of tax relating to earlier years		
(c)	Deferred tax charge/ (benefit)	6	-
			-
XIII	**Profit/(Loss) for the period from continuing operations (IXI-XII)**		4002.89
XIVII	Profit/(loss) from discontinuing operations		-
XVIII	Tax expense of discontinuing operations		-
XIVI	**Profit/(loss) from discontinuing operations (after tax) (XIVII-XVIII)**		-
XVII	**Profit/(Loss) for the year (XIII+XIVI)**		4002.89
	The accompanying notes are an integral part of the financial statements		

As per our report on even date,

For G N Mantri and Associates
FRN NO -140865W
Chartered Accountants

G N Mantri & Associates FRN:140865W Chartered Accountants

CA Arpit Chudiwale
(Partner) (M.N. :161501)
Place: Pune
Date: 10 March 2026
UDIN: 26161501EWASHP8770

For and On Behalf of the Board of Directors of
Bharat Gyan Vigyan Foundation

Sagar Sanghvi
Director
DIN No : 03064545

Asif Abdul Jamadar
Director
DIN No: 11366579

Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Brief abount the entity

Name of Entity: BHARAT GYAN VIGYAN FOUNDATION

Legal Status:
A company registered under Section 8 of the Companies Act, 2013 (not-for-profit organization).

Date of Incorporation: 26 April 2024

Registered Office: Pune, Maharashtra

Nature of Entity:
The foundation is a non-profit organization established with the objective of promoting education, skill development, research, health awareness, and social welfare activities.

Key Characteristics:

No dividend distribution to members
Surplus, if any, is applied only towards charitable objectives Operates on a non-commercial basis

Main Objects (as per MOA):

Provide educational and training services, Promote skill development and technological learning,Conduct health camps and social welfare programs, Support research, publications, and community development initiatives,Collaborate with schools, institutions, and government bodies

Note - 2 Significant Accounting Policies

Clause No.	Accounting Policy
1	Basis of Preparation of Financial Statements – The financial statements are prepared in accordance with the Companies Act, 2013 and Indian GAAP, under historical cost convention and on accrual basis.
2	Use of Estimates – Preparation of financial statements requires management estimates and assumptions affecting reported amounts. Actual results
3	Revenue Recognition – Donations recognized on receipt basis; corpus donations to Corpus Fund. Grants recognized on reasonable assurance.
4	Property, Plant & Equipment – Recorded at cost including attributable expenses. Donated assets recorded at fair value.
5	Depreciation – Provided on WDV/SLM method as per useful life under Schedule II of Companies Act, 2013.
6	Intangible Assets – Recorded at cost and amortized over useful life.
7	Investments – Stated at cost; provision for permanent diminution made.
9	Employee Benefits – Short-term benefits expensed; statutory contributions recognized as per laws.
10	Fund Accounting – Classified into Corpus Fund, Restricted Fund, Unrestricted Fund.
12	Provisions & Contingent Liabilities – Recognized when probable and measurable; contingent liabilities disclosed.
13	Cash & Cash Equivalents – Includes cash in hand, bank balances and short-term deposits.
14	Prior Period Items – Material items disclosed separately.
15	Taxes on Income – Exemption available subject to compliance; provision made where not applicable.
16	Going Concern – Financial statements prepared on going concern basis.

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Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 Owners' Capital Account

(Amount in Rs.)

Sr. No.	Name of Partner/ Proprietor/ Owner	Share of profit/ (loss) (%)	As at 1st April 2024 (Opening Balance)	Capital Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2025 (Closing Balance)
1	Deenal Shah	50.00%	0	50,000					50,000.00
2	Sagar Sanghvi	50.00%		50,000					50,000.00
3									-
4									-
		100.00%	-	**1,00,000**	-	-	-	-	**1,00,000**
Previous Year (PY)			-	-	-	-	-	-	-

G N Mantri & Associates
FRN:140865W
* Chartered Accountants *

Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended, 31st March, 2025

11 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars / Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 2024								
Additions								
Deductions/Adjustments								
At 1 April 2025								
Additions								
Deductions/Adjustments								
At 31 March 2024								
At 31 March 2025								
Depreciation/Adjustments								
At 1 April 2024								
Additions								
Deductions/Adjustments								
At 1 April 2025								
Additions								
Deductions/Adjustments								
At 31 March 2024								
At 31 March 2025								
Net Block								
At 31 March 2024								
At 31 March 2025								

(Amount in Rs.)

Particulars / Assets	INTANGIBLE ASSETS									
	Goodwill	Brands/trade marks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights/patents	Recepie/formulae/model/design prototype	Liscense and franchise	Others (specify nature)	Total
Gross Block										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2025										
Additions										
Deductions/Adjustments										
At 31 March 2024										
At 31 March 2025										
Amortization/Adjustment										
At 1 April 2024										
Additions										
Deductions/Adjustments										
At 1 April 2025										
Additions										
Deductions/Adjustments										
At 31 March 2024										
At 31 March 2025										
Net Block										
At 31 March 2024										
At 31 March 2025										

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Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
CIN NO U85499MH2024NPL424218

4	**Reserves and surplus**	**31 March 2025**
(a)	Capital Reserve	-
(b)	Revaluation Reserve	-
(c)	Other Reserve (Please specify)	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	**4002.89**
	Total	**4002.89**

		Long Term	Short Term
5	**Borrowings**	**31 March 2025**	**31 March 2025**
	Secured		
(a)	**Term loans**		
	from banks	-	-
	from other parties	-	-
(b)	**Loans repayable on demand**		
	from banks	NA	-
	from other parties	NA	-
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	200.00	-
(e)	Long term/current maturitites of finance lease obligation	-	
(f)	Other loans advances (specify nature)	-	-
	Total (A)	200.00	-
	Unsecured		
(a)	**Term loans**		
	from banks	-	-
	from other parties	-	-
(b)	**Loans repayable on demand**		
	from banks	NA	-
	from other parties	NA	-
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturitites of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	Total (B)	-	-
	Total (A) + (B)	200.00	-

Foot Note:
(i) Nature of the Security to be specified separately.
(ii) Terms of repayment of terms loans and other loans shall be stated.
(iii) Where loans guranteed by partners/proprietors/owners aggregate of such amount under each head shall be disclosed.

6	**Deferred tax liabilities/(asset) (Net)**	**31 March 2025**
	Deferred tax asset	
	Expenses provided but allowable in Income Tax on payment basis	-
	Provision for doubtful debts	-
	Difference between book depreciation & tax depreciation	-
	Others (please specify)	-
	Gross deferred tax asset (A)	-
	Deferred tax liability	
	Difference between book depreciation & tax depreciation	-
	Others (please specify)	-
	Gross deferred tax liability (B)	-
	Net deferred tax liability/(asset) (B-A)	-

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Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended, 31st March, 2025
CIN NO U85499MH2024NPL424218

7	**Other long-term liabilities**		**31 March 2025**
	Advance from customers		-
	Others (please specify)		-
	Total Other long-term liabilities		**-**
8	**Provisions**	**Long Term**	**Short Term**
		31 March 2025	**31 March 2025**
(a)	**Provision for employee benefits**		
	Provision for gratuity	-	-
	Provision for leave Encashment	-	-
(b)	**Other provisions**	-	-
	Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.)		
	Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-
	Other (specify nature)	-	-
	Total Provisions	**-**	**-**

###	**Trade payables**	**31 March 2025**
(a)	Total outstanding dues of micro, small and medium enterprises	-
(b)	Total outstanding dues of creditors other than micro, small and medium enterprises	-
	Total Trade payables	**-**
	Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:	
	Particulars	**31 March 2025**
	(a) Amount remaining unpaid to any supplier at the end of each accounting year:	
	Principal	-
	Interest	-
	Total	**-**
	(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED	-
	(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-
	(d) The amount of interest accrued and remaining unpaid at the end of each	-
	(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-
10	**Other current liabilities**	**31 March 2025**
(a)	Current maturities of finance lease obligations	-
(b)	Interest accrued but not due on borrowings	-
(c)	Interest accrued and due on borrowings	-
(d)	Income received in advance	-
(e)	Unearned revenue	-
(f)	Goods and Service tax payable	-
(g)	TDS payable	-
(h)	Other payables (specify nature)	-
	Total Other current liabilities	**-**

G N Mantri & Associates
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Chartered Accountants

Bharat Gyan Vigyan Foundation
Notes forming part of the Financial Statements for the year ended 31st March, 2025

CIN NO U85499MH2024NPL424218 **(Amount in Rs.)**

12	**Investments - Non Current and Current**		**As at 31 March 2025**	
	(valued at historical cost unless stated otherwise)	**Face Value**	**Numbers/ Units/ Shares**	**Book Value**
	Trade Investments -Quoted			
(a)	Investments in Other Entities			
	Less: Provision for diminution in value of investments			-
(b)	Investments in partnership firm (Refer footnote 1)			-
	Other Investments			
(c)	Investments in preference shares			-
(d)	Investments in equity instruments			-
(e)	Investments in government or trust securities			-
(f)	Investments in debentures or bonds			-
(g)	Investments in mutual funds			-
(h)	Investments property			-
(i)	Other non-current investments (specify nature)			-
	Total Investments			-
	Trade Investments - Unquoted			
(a)	Investments in Other Entities			-
	Less: Provision for diminution in value of investments			-
(b)	Investments in partnership firm (Refer footnote 1)			-
	Other Investments			
(c)	Investments in preference shares			-
(d)	Investments in equity instruments			-
(e)	Investments in government or trust securities			-
(f)	Investments in debentures or bonds			-
(g)	Investments in mutual funds			-
(h)	Other non-current investments (specify nature)			-
(i)	Investments property			-
	Total Investments			-
	Aggregate market value as at the end of the year:			
	Aggregate amount of quoted investments and market value thereof.			-
	Aggregate amount of Un-quoted investments.			-
	Aggreagte Provision for diminution in value of investments.			
	Footnote 1: Details of investment in partnership firm			
	Name of partner with % share in profits of such firm			
	ABC			-
	XYZ			-
	Mr. A			-
	Total capital of the firm (Amount in Rs.)			-
	Current Investments		**As at 31 March 2025**	
		Face Value	**Numbers/ Units/ Shares**	**Book Value**
	Trade (valued at lower of cost or market value) - Quoted			
(a)	Current maturities of long-term investments			-
(b)	Investments in equity instruments			-
(c)	Investments in preference shares			-
(d)	Investments in government or trust securities			-
(e)	Investments in debentures or bonds			-
(f)	Investments in mutual funds			-
(g)	Other Short-term investments (specify nature)			-
	Net current investments			-
	Trade (valued at lower of cost or market value) - Unquoted			
(a)	Current maturities of long-term investments			
(b)	Investments in equity instruments			-
(c)	Investments in preference shares			-
(d)	Investments in government or trust securities			-
(e)	Investments in debentures or bonds			-
(f)	Investments in mutual funds			-
(g)	Other Short-term investments (specify nature)			-
	Net current investments			-
	Grand Total			-
	Aggregate value of quoted investments and market value thereof.			-
	Aggregate value of quoted investments.			-
	Aggregate Provision for diminution in value of investments.			-

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

			Long Term	Short Term
13	**Loans and advances**		**31-03-2025**	**31-03-2025**
A	**(Secured)**			
(a)	**Capital advances**			
	Considered good		-	-
	Doubtful		-	-
	Less: Provision for doubtful advances		-	-
		(a)	-	-
(b)	Loans advances to partners or relative of partners		-	-
(c)	Other loans and advances (specify nature)		1100.00	-
	Prepaid expenses		-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]		-	-
	GST input credit receivable			
	Security Deposits			
	Balance with government authorities			
		(b)	**1100.00**	**-**
	Total (a)+(b) (A)		**1100.00**	**-**
			Long Term	**Short Term**
B	**Loans and advances**		**31-03-2025**	**31-03-2025**
	(Unsecured)			
(a)	**Capital advances**			
	Considered good		-	-
	Doubtful		-	-
	Less: Provision for doubtful advances		-	-
		(a)	-	-
(b)	Loans advances to partners or relative of partners		-	-
(c)	Other loans and advances (specify nature)		-	-
	Prepaid expenses		-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]		-	-
	GST input credit receivable			
	Security Deposits			
	Balance with government authorities			
		(b)	-	-
	Total (a)+(b) (B)		-	-
	Total (A + B)		**1100.00**	**-**

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

		31-03-2025
14	**Other non-current assets**	
(a)	Security Deposits	-
(b)	Prepaid expenses	-
(c)	Others (Specify nature)	-
	Total other non-current other assets	-

		31-03-2025
15	**Inventories**	
(a)	Raw materials	-
(b)	Work-in-progress	-
(c)	Finished goods	-
(d)	Stock-in-trade	-
(e)	Stores and spares	-
(f)	Loose Tools	-
(g)	Others (Specify nature)	-
	[Goods in transit to be disclosed under relevant sub-head of inventories]	
	Total	-

		31-03-2025
16	**Trade receivables**	
	Outstanding for a period less than 6 months from the date they are due for receipt	
(a)	Secured Considered good	-
(b)	Unsecured Considered good	-
(c)	Doubtful	-
	Less: Provision for doubtful receivables	-
		-
	Outstanding for a period exceeding 6 months from the date they are due for receipt	
(a)	Secured Considered good	-
(b)	Unsecured Considered good	-
(c)	Doubtful	-
	Less: Provision for doubtful receivables	-
	Unbilled receivables	-
		-
	Total	-

			31-03-2025
17	**Cash and Bank Balances**		
A	**Cash and cash equivalents**		
(a)	On current accounts		4002.89
(b)	Cash credit account (Debit balance)		-
(c)	**Fixed Deposits**		
	Deposits with original maturity of less than three months		-
(d)	Cheques, drafts on hand		-
(e)	Cash on hand		100.00
	Total	**(I)**	4102.89
B	**Other bank balances**		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits		-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date		-
(iii)	Margin money or deposits under lien		-
(iv)	Others (specify nature)		-
	Total other bank balances	**(II)**	-
	Total Cash and bank balances	**(I+II)**	**4102.89**

		31-03-2025
18	**Other current assets**	
	(Specify nature)	
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)	
(a)	Interest accrued but not due on deposits	-
(b)	Interest accrued and due on deposits	-
	Total	-

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Notes forming part of the Financial Statements for the year ended 31st March, 2025
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19	**Revenue from operations**		**31 March 2025**
(a)	Sale of products		500.00
(b)	Sale of services		-
(c)	Grants or donations received		3931.58
(d)	Other operating revenue		-
	Revenue from operations (Gross)		4431.58
	Less: Excise duty		-
	Revenue from operations (Net)		**4431.58**
20	**Other income**		**31 March 2025**
(a)	Interest income		-
(b)	Dividend income		-
(c)	Net gain on sale of investments		-
(d)	Other non-operating income (Please specify)		-
	Total other income		-
21	**Cost of goods sold (Delete whatever is not applicable)**		**31 March 2025**
(A)	**Cost of raw material consumed**		
	Raw material consumed		
(i)	Inventory at the beginning of the year		-
(ii)	Add : Purchases during the year		-
(iii)	Less: Inventory at the end of the year		-
	Cost of raw material consumed	**(I)**	-
	Packing material consumed (if considered as part of raw material)		
(i)	Inventory at the beginning of the year		-
(ii)	Add : Purchases during the year		-
(iii)	Less: Inventory at the end of the year		-
	Cost of packing material consumed	**(II)**	-
	Other materials (purchased intermediates and components)		
(i)	Inventory at the beginning of the year		-
(ii)	Add : Purchases during the year		-
(iii)	Less: Inventory at the end of the year		-
	Cost of other material consumed	**(III)**	-
	Total raw material consumed (A)	**(I+II+III)**	-
B	**Purchases of stock-in-trade**		**31 March 2025**
(i)	...		-
(ii)	...		-
(iii)	...		-
	Total (B)		-
C	**Changes in inventories of finished goods, work in progress and stock-in trade**		**31 March 2025**
	Inventories at the beginning of the year:		
(i)	Stock-in-trade		-
(ii)	Work in progress		-
(iii)	Finished goods		-
		(I)	-
	Inventories at the end of the year:		
(i)	Stock-in-trade		-
(ii)	Work in progress		-
(iii)	Finished goods		-
		(II)	-
	(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-		-
	Total (A+B+C)		-
22	**Employee benefits expense**		**31 March 2025**
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances		-
(b)	Contribution to provident and other funds		-
(c)	Gratuity expenses		-
(d)	Staff welfare expenses		-
	Total Employee benefits expense		-

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Notes forming part of the Financial Statements for the year ended 31st March, 2025

23	**Finance cost**	**31 March 2025**
(a)	Interest expense (other than interest on partners' capital/member' capital)	
(i)	On bank loan	-
(ii)	On assets on finance lease	-
(b)	Interest on partners' capital/member' capital	
(c)	Other borrowing costs	-
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-
	Total Finance cost	**-**
24	**Depreciation and amortization expense**	**31 March 2025**
(a)	on tangible assets (Refer note 11)	-
(b)	on intangible assets (Refer note 11)	-
	Total Depreciation and amortization expense	**-**
25	**Other Expenses**	**31 March 2025**
(a)	Consumption of stores and spare parts	-
(b)	Power and fuel	-
(c)	Rent	-
(d)	Repairs and maintenance - Buildings	-
(e)	Repairs and maintenance - Machinery	-
(f)	Insurance	-
(g)	Rent, Rates and taxes, excluding, taxes on income	70.31
(h)	Labour charges	-
(i)	Travelling expenses	-
(j)	Auditor's remuneration	-
(k)	Printing and stationery	-
(l)	Communication expenses	-
(m)	Legal and professional charges	280.00
(n)	Advertisement and publicity	-
(o)	Business promotion expenses	-
(p)	Commission	-
(q)	Clearing and forwarding charges	-
(r)	Loss on sale of Property, Plant and Equipment	-
(s)	Loss on foreign exchange transactions (net)	-
(t)	Loss on cancellation of forward contracts	-
(u)	Loss on sale of investments (net)	-
(v)	Provision for diminution in value of investments	-
(w)	Provision for doubtful debts	-
(x)	Miscellaneous expenses	78.39
	Total	428.70

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