

JULEKHA FOUNDATION

CIN: U88900JH2023NPL020744

ANNUAL REPORT 2024-25



Education



Healthcare



Empowerment

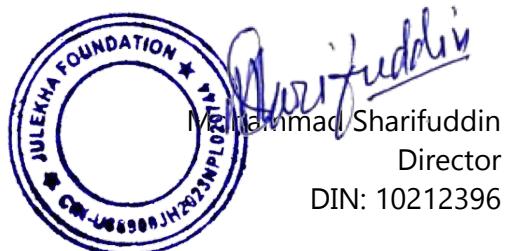
Notice is hereby given that the 2nd Annual General Meeting (AGM) of the Members of Julekha Foundation, CIN- U88900JH2023NPL020744 will be held on Tuesday, the 30th September 2025 at 10:00 A.M. (IST) at House No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Madrasa Road, Chas- 827013, Bokaro, Jharkhand to transact the following business:

ORDINARY BUSINESS

1. To consider and adopt the audited financial statements of the Company for the financial year ended 31st March, 2025 and the reports of the Board of Directors and Auditors thereon; and in this regard, to consider and if thought fit, pass the following resolutions as **Ordinary Resolutions**:

RESOLVED THAT the audited financial statements of the Company for the financial year ended 31st March, 2025 and the reports of the Board of Directors and the Auditors thereon, as circulated to the members, be and are hereby considered and adopted.

By order of the Board of Directors



Place: Bokaro

Date: 27th, August 2025

Registered office:

House No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Madrasa Road, Chas- 827013, Bokaro, Jharkhand

Notes:

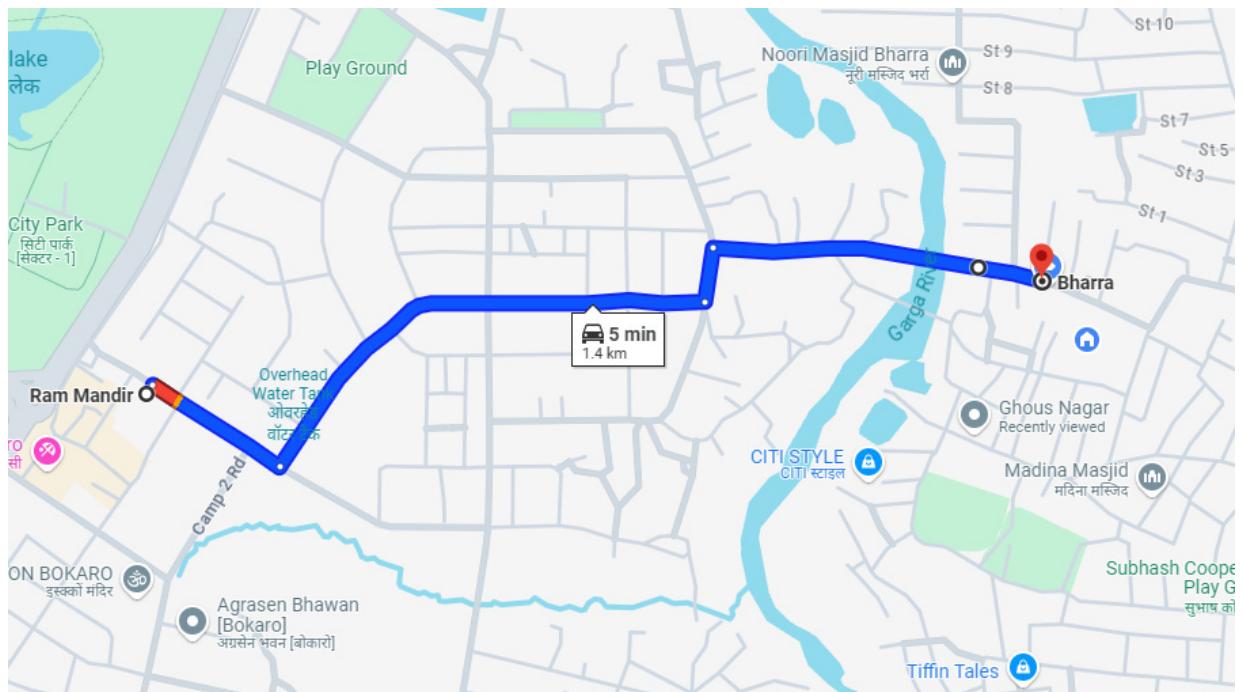
A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF ON A POLL ONLY AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. INSTRUMENT OF PROXIES, IN ORDER TO BE EFFECTIVE, SHOULD BE DULY STAMPED, COMPLETED, SIGNED AND DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

1. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company, provided a member holding more 10%, of the total share capital may appoint a single person as proxy and such person shall not act as proxy for any other shareholder.

2. Members/proxies are requested to kindly take note of the following:
 - a. Copies of the Annual Report will not be distributed at the venue of the meeting;
 - b. Attendance Slip, as sent herewith, is required to be produced at the venue duly filled-in and signed, for attending the meeting;
 - c. In all correspondence with the Company Folio No. must be quoted;
 - d. No gift or gift coupons will be distributed at the meeting;
 - e. In case of joint holders, only such joint holder who is named first in the order of names will be entitled to vote;
3. Members who would like to ask any question on the accounts are requested to send their questions to Company at least 7 days before the Annual General Meeting to enable the management to answer their queries at the meeting satisfactorily.
4. The Register of Director and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, and Register of Contracts or Arrangements in which directors are interested under Section 189 will be made available for inspection by members of the Company at the AGM.
5. Electronic Copy of the Notice convening the 2nd AGM of the Company, Annual Report along with the Attendance Slip and Proxy Form are being sent to all the Members who have registered their e-mail ids with the Company.
6. The Companies Act, 2013 has indirectly mandated the submission of Permanent Account Number (PAN) by every shareholder. Members holding shares can submit/re-submit their PAN to the Company. For registration of transfer of securities, the transferee(s) as well as transferor(s) shall furnish a copy of their PAN card to the Company registration of transfer of securities.
7. The Ministry of Corporate affairs (MCA) has taken a "Green Initiative in Corporate Governance" vide General Circular No. 18/2011 allowing paperless compliances by companies through electronic mode. Companies have been permitted to send various notices/ documents to its shareholders through electronic mode to the registered e-mail addresses of shareholders. Keeping in view the underlying theme and circular issued by MCA, we have sent, as required under Section 136 of the Companies Act, 2013, A.G.M Notice, Audited Financial Statements, Director's Report and Auditor's Report to the e-mails available with us. We request other members to register their e-mail address with the Company.

8. Route map to reach the venue for the Second Annual General Meeting is attached with this Notice.

Route-map of the Venue



Dear Members,

Julekha Foundation

The Board of Directors is pleased to present the Second Annual Report of Julekha Foundation, along with the Audited Financial Statements, for the financial year ended 31st March 2025.

Julekha Foundation, a Section 8 company (CIN: U88900JH2023NPL020744) incorporated in 2023 and based in Jharkhand, is committed to empowering marginalized communities through skill development, livelihood support, healthcare, and education initiatives aimed at fostering an inclusive and equitable society.

1. FINANCIAL SUMMARY:

The Company's financial performance for the financial year ended March 31, 2025:

For the year ended on 31st March	2025 (Rupees)	2024 (Rupees)
Revenue from operations and Other Income	9,16,024	7,904
Less: Direct Expenses & Operating Cost	79,470	15,152
Operating Profit/ PBDIT	8,36,554	(7,248)
Less: Interest	0.00	0.00
Less: Depreciation & Amortization	0.00	0.00
Profit/(Loss) before tax & exceptional items	8,36,554	(7,248)
Less: Provision for Income Tax		
Current Year	0	0
Previous Year	0	0
Add: Deferred Tax Liabilities (Assets)	0	0
	0.00	0.00)
Less: Exceptional Items		
Loss on theft	0	0
Net Loss from discontinuing optn (Net of tax)	0	0
Extra ordinary items	0	00
Loss after Tax and Expectational items	8,36,554	(7,248)

2. STATE OF AFFAIRS / HIGHLIGHTS:

The Foundation continued to focus on informal education and grassroots community development activities. Efforts are underway to build partnerships with government agencies, corporates, philanthropic individuals, and sectoral organisations under a PPP model.

A key proposal for the coming years is the establishment of a Library-cum-Study Hall in the Gomoh region of Dhanbad District, planned to accommodate 50–70 students.

During FY 2024-25, the Foundation secured ₹ 8.58 lakhs from Eaglex Technology LLP and ₹ 0.45 lakhs from promoter-director Mr. Mohammad Sharifuddin.

The Foundation is currently running a study group in Chaurapatti village with 57 enrolled beneficiaries, as reflected in *Annexure-1*. No structural progress has been made yet towards constructing the proposed Library-cum-Study Hall.

3. MAJOR ACTIVITIES:

During the year, the Foundation continued its efforts to promote learning and community welfare. In FY 2025-26, it supplied 50 bed/floor study tables to support students studying in limited home spaces and distributed 25 Bhargava Anglo-Hindi Dictionaries to students from Chaurapatti, Hariharpur and nearby villages to strengthen their English proficiency.

Further, in FY 2024-25, the Foundation donated seven B-Type, 15-litre oxygen cylinders to the clinic of Dr. Abhishek Choudhury in Hariharpur, Dhanbad, to provide essential respiratory support to patients.

These initiatives reflect the Foundation's ongoing commitment to educational upliftment and community health.

4. WEB LINK OF ANNUAL RETURN, IF ANY:

As required, pursuant to section 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, every company shall place the copy of annual return on the website of the Company, if any and shall provide the web-link of the same in this report.

The Company have placed the copy of the annual report on website www.julekhafoundation.com.

5. MEETINGS OF BOARD OF DIRECTORS:

The Board convened **three meetings** during the financial year ended March 31, 2025, held on 31st August, 2024, 17th February, 2025, and 27th March, 2025. The time gap between consecutive meetings complied with the prescribed requirement of being less than six months.

Attendance of each Director at the Board Meetings is set out in the following table.

Attendance of each Director at the Board Meetings and the last Annual General Meeting

Directors	Number of Board Meetings		Attendance at the last Annual General Meeting held
	Held	Attended	
Mohammad Sharifuddin	03	03	Yes
Noor-e-Zeba	03	03	No
Md. Irfan Ansari	03	03	Yes

6. DETAILS IN RESPECT OF FRAUD:

No information or comment relating to fraud has been reported by the Auditor in the Auditor's Report.

7. BOARD'S COMMENT ON THE AUDITORS' REPORT:

The remarks of the Statutory Auditors, along with the accompanying notes to the accounts and accounting policies, adequately explain the matters and therefore need no additional comments.

8. MATERIAL CHANGES AND COMMITMENTS:

The Company confirms that, from the end of the financial year up to the date of this Report, no material changes or significant commitments have arisen that could impact its financial results or overall position. The management has reviewed all relevant developments during the intervening period and found no matters requiring reporting under this section.

9. CHANGE IN DIRECTORSHIP:

During the financial year, the Company did not witness any change in its Board composition. The directorship remained unchanged, and the existing structure continued without alteration.

10. SHARE CAPITAL:

The Authorised Share Capital of the Company, as on 31st March 2025, is ₹ 10,00,000, divided into 1,00,000 Equity Shares of ₹ 10 each. The Company maintains only one class of share, being Equity Shares of face value ₹ 10 per share.

No additional shares were issued or allotted during the financial year. Accordingly, the Paid-up Share Capital remains unchanged at ₹ 15,000.

11. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

The Board reports that no significant or material orders have been passed by any regulatory authority, court, or tribunal which may affect the Company's going concern status or its operations going forward.

12. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

There are materially significant related party transactions entered into by the Company with its Promoters, Directors, or other designated persons during the financial year that could have a potential conflict with the interests of the Company at large. Accordingly, disclosure in Form AOC-2 is not applicable.

However, the related party transactions undertaken during the year, as required under Accounting Standard (AS)-18 – Related Party Disclosures, have been duly disclosed in Note No. 19 to the Balance Sheet as at March 31, 2025.

13. COMPLIANCE WITH SECRETARIAL STANDARD:

The Company has been exempted to comply with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013 vide MCA notification dated 5th June, 2015, except that, the minutes may be recorded within thirty days of the conclusion of every meeting in case of companies where the articles of association provide for confirmation of minutes, by circulation.

However, we have adhered to Secretarial Standards to the extent possible which helps us in raising Governance standards and faith of stakeholders

14. PARTICULARS OF LOANS AND INVESTMENT:

The Board confirms that no investments were made, nor were any guarantees or securities provided during the year, apart from transactions permissible under Section 11(5) of the Income Tax Act, 1961. Consequently, the requirements of Section 186 of the Companies Act, 2013 do not arise.

15. INFORMATION PURSUANT TO RULE-5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION) OF MANAGERIAL PERSON, RULE, 2014 OF THE COMPANIES ACT, 2013:

During the year under review there were no employees drawing remuneration covered under the Section 197 read with rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 [as amended and enforced from time to time], as remuneration of none of the employees was in excess of Rs. 8,50,000/- Per Month, if employed for the part of year or Rs. 1,20,00,000/- Per Annum during the financial year 2024-25. Hence, no particulars in this regard are furnished in the report.

16. TRANSFER TO RESERVE:

The Foundation has been established to carry out charitable activities strictly on a not-for-profit basis, and during the financial year under review, it did not undertake any revenue-generating operations. The activities carried out were solely supported through voluntary contributions.

For the year, the expenditure incurred was lower than the donations received, resulting in a surplus of income over application. In accordance with the provisions of the Income Tax Act, 1961, this surplus has been validly set-aside and carried forward for application in subsequent years. The Foundation has duly complied with the statutory requirement by filing Form 10 under Rule 17(2), specifying the purpose and period for which the accumulated amount will be utilized.

17. DIVIDEND:

As the company is a non-profit organization, it is not allowed to propose or declare any dividend under Section 8 of the Companies Act, 2013.

18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**A. Conservation of Energy, Technology Absorption**

The disclosure required under Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption is not applicable to the company considering the nature of business of the Company, but wherever possible, necessary energy conservation measures have been taken.

- Steps taken by company for utilizing alternate sources of energy: NIL
- Capital investment on energy conservation equipment's: NIL

B. Foreign Exchange earnings and Outgo

Earnings	NIL
Outgo	NIL

19. RISK MANAGEMENT POLICY

Risk Management refers to the structured approach of recognizing, assessing, and prioritizing risks, followed by efforts to mitigate or control their potential effects.

In line with the requirements of Section 134(3)(n) of the Companies Act, 2013, the Company has not adopted a formal Risk Management Policy, considering that the scope of operations during the year is limited and the overall risk exposure remains insignificant, with no identified threats to the Company's continuity.

20. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]:

The Company is committed to maintaining a safe, respectful, and harassment-free workplace for all individuals associated with it. We continuously strive to foster an environment that upholds dignity, equality, and non-discrimination, in line with the objectives of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").

In accordance with Section 4 of the POSH Act, an Internal Complaints Committee ("ICC") is required to be constituted only where the workplace employs 10 or more employees. As the Company has fewer than the prescribed number of employees, the requirement for constitution of an ICC is not applicable during the year under review.

Further, in compliance with Section 22 of the POSH Act, the Board hereby confirms that no complaint or allegation of sexual harassment was reported during the financial year.

21. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:

As on March 31, 2025, Company doesn't have any Subsidiary & Joint Venture and Associate Companies at the end of the year.

22. INTERNAL FINANCIAL CONTROL:

The Company maintains adequate internal financial controls with reference to its financial statements, appropriate to its operational scale and complexity. The Board also ensures that all financial transactions are conducted strictly through banking channels.

The internal controls were evaluated during the year, and no reportable material weaknesses were detected in their design or functioning.

23. AUDITOR:

Statutory Auditors

Pursuant to the provisions of Sections 139 and 141 of the Companies Act, 2013, the Company had appointed M/s H R M & Associates, Chartered Accountants (Firm Registration No. 027020N) as its Statutory Auditors at the first Annual General Meeting held for the financial year 2023-24. The Auditors have been appointed to hold office from the conclusion of that AGM until the conclusion of the 6th Annual General Meeting, to be held in the financial year 2029-30.

The Company has received from the Statutory Auditors the requisite written consent and certificate confirming that their appointment is in compliance with the provisions of the Companies Act, 2013, and that they meet the eligibility criteria as prescribed under Section 141 of the Act.

In accordance with the provisions of Section 139(1) of the Companies Act, 2013 and the MCA Notification dated 7th May 2018, the requirement of annual ratification of

auditors by members has been dispensed with. Accordingly, no ratification of the auditor's appointment is required for the financial year under review.

The Board notes that the appointment of the Statutory Auditors remains valid and effective for the duration of the approved term, and no further action is required in this regard for FY 2024-25.

Secretarial Auditors

The foundation being section 8 company, not meeting the parameters specified in section 204 of the Companies Act, 2013. Therefore, the provisions of Section 204 (Secretarial Audit) of the Companies Act, 2013 is not applicable to the Company.

Cost Auditors

The company has not fallen in a class of Companies specified in section 148(2) of the Companies Act, 2013. Therefore, the appointments of Cost Accountants, as Cost Auditors for the financial year ending March 31, 2025 is not required.

24. DIRECTOR'S RESPONSIBILITY STATEMENT:

The Directors report that the Audited Financial Statements for the financial year ended 31st March 2025 have been prepared in complete accordance with the provisions of the Companies Act, 2013. The accounts have been duly audited by M/s H R M & Associates, Chartered Accountants (FRN 027020N). The Directors also confirm that:

- a. In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the profit of the Company for the year ended on that date.
- c. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.
- d. The Directors have prepared the annual accounts on a 'going concern' basis.
- e. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.

- f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

25. DEPOSITS:

The company has not accepted any deposits during the financial year under review. However, loan from directors/ Relative of Directors taken during the year are as follows:

Name of Director	Loan taken during the year (Rs.)	Loan remaining at the end of the year (Rs.)
Mohammad Sharifuddin	10,000	10,000
Noor-e-Zeba	Nil	Nil
Md. Irfan Ansari	Nil	Nil

26. CORPORATE SOCIAL RESPONSIBILITY:

The Company's net worth is below than Rs. 500 Crore, Turnover is less than Rs. 1000 Crore and Net Profit (Before Tax) is less than Rs. 5 Crore, hence the Company doesn't fall under the criteria of Section 135(1) of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, and other applicable provisions.

Therefore, the Company is not required to constitute a Corporate Social Responsibility Committee.

27. COST RECORD:

The provision of Cost audit as per section 148 doesn't applicable on the Company.

28. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE,2016:

During the financial year 2024-25, no application was filed either by or against the Company for initiation of the Corporate Insolvency Resolution Process under Section 10 of the Insolvency and Bankruptcy Code, 2016 before the National Company Law Tribunal.

As on the date of this Report, there are no applications or proceedings pending against the Company under the provisions of the Insolvency and Bankruptcy Code, 2016.

29. DIFFERENCE IN VALUATION:

The company has never made any one-time settlement against the loans obtained from Banks and Financial Institution during the financial year. Hence this clause is not applicable.

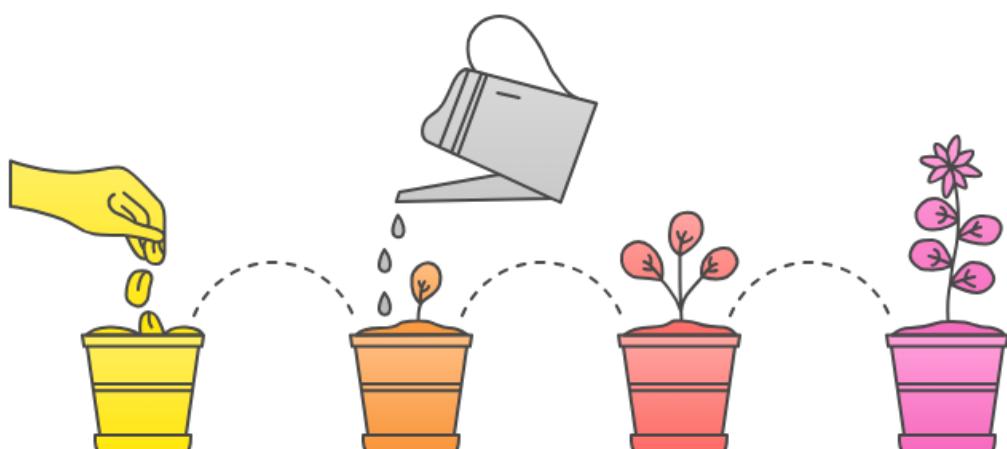
30. INDIA'S NON-PROFIT SECTOR:

Social sector spending has increased, but funding gaps persist

- India's social sector funding grew at approximately 13% CAGR over the past five years. By the end of FY 2024, it is estimated to have reached ~INR 25 lakh crore (\$300 billion; 8.3% of GDP), with public spending accounting for 95% of total public expenditure. Going forward, social sector funding is projected to reach INR 45 lakh crore (\$550 billion, 9.6% of GDP) in FY 2029.
- Despite robust funding growth, a significant shortfall remains. The sector is approximately INR 14 lakh crore (\$170 billion) short of NITI Aayog's estimates. This shortfall is expected to increase to ~INR 16 lakh crore (\$195 billion) by FY 2029.
- In FY 2024, public spending is estimated to have increased to ~INR 23 lakh crore (\$280 billion) or 7.9% of GDP, up from 6.8% in FY 2019, with healthcare being the fastest growing segment, driven by higher post-COVID-19 pandemic allocations. Education spending is expected to grow moderately.
- In FY 2024, private spending reached ~INR 131,000 crore (\$16 billion), demonstrating moderate 7% growth over FY 2023. However, private spending is expected to accelerate to 10%–12% growth over the next five years, driven by family philanthropy among UHNIs, HNIs, and affluent individuals.

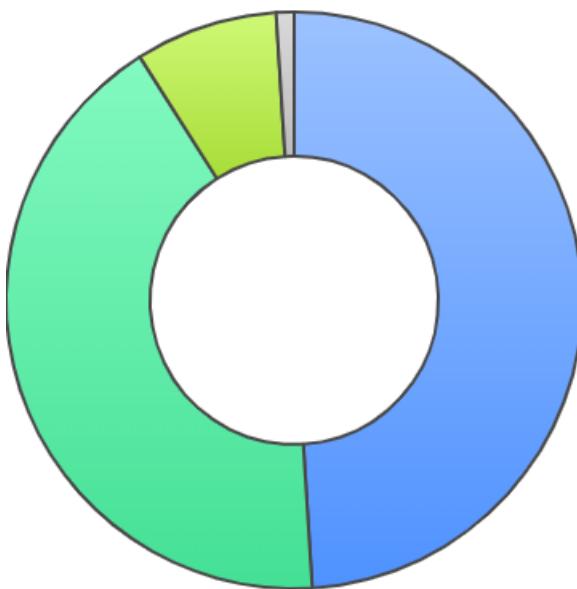
source: report- dasra / bain & company, inc.

India's Social Sector Funding



Funding Gap	Public Spending	Private Spending	Projected Growth
INR 14 lakh crore shortfall	Increased to INR 23 lakh crore	Moderate growth, expected acceleration	INR 45 lakh crore by FY 2029

Distribution of Active NGOs in India (December 2024)



- 49% Registered Societies**
Organizations registered under the Societies Registration Act
- 42% Trusts**
Entities established for charitable purposes
- 8% Section 8 Companies**
Non-profit companies under the Companies Act
- 1% Other Entities**
Miscellaneous NGO structures

31. MEANS OF COMMUNICATION:

Since the number of members and stakeholders is limited, the Company maintains direct and timely communication through phone calls, e-mails, and text messages, except where formal communication is specifically required under the provisions of the Companies Act, 2013. This approach enables efficient dissemination of information while ensuring compliance with statutory requirements wherever applicable.

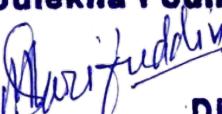
ACKNOWLEDGMENT

The Directors place on record their sincere appreciation for the support, cooperation, and encouragement extended to the Foundation by Eaglex Technologies LLP, Mr. Mujeeb-ur-Rahmaan, Chartered Accountant, the donors, and all professional associates, friends, and well-wishers who have contributed to and supported the objectives of the Foundation.

The Board also gratefully acknowledges the guidance and assistance received from various Central and State Government departments, as well as the continued trust and support of its members, stakeholders, and beneficiaries.

Once again, the Directors extend their heartfelt thanks to all contributors and supporters for their support to the Foundation's mission.

For Julekha Foundation


Mohammad Sharifuddin
Director
DIN- 10212396

By Order of the Board for Julekha Foundation


Md. Irfan Ansari
Director
DIN- 10245991



ATTENDANCE SLIP

2nd Annual General Meeting held on Tuesday, 30th September, 2025 at 10.00 A.M.

Day & Date	Tuesday, 30 th September, 2025	Time	10.00 A.M.
Venue- House No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Madrasa Road, Chas- 827013, Bokaro, Jharkhand			

Regd. Folio/Membership No. ((If not dematerialized)	
Name of the Shareholder/Member	
Number of Shares	

I hereby record my presence at the 2nd Annual General Meeting of the Company on Tuesday, 30th September, 2025 at 10.00 A.M. at House No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Madrasa Road, Chas- 827013, Bokaro, Jharkhand, India.

Name of the Member

Signature of the Member

(Please fill in the Attendance Slip and hand it over at the entrance of the meeting hall)

JULEKHA FOUNDATION

CIN- U88900JH2023NPL020744

Registered Address, Haji- Idu Miyan, House No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Madrasa Road, Chas, Bokaro- 827013, Jharkhand, India

Julekha Learning Hub- (informal education)

Sl. No.	Name	Father's Name	Father's Occupation	Mobile No.	Class	School (Government. / Private)	Remarks, if any
1	Tahira	Mohammad Abaad Ansari	Labourer		4	Urdu Prathmik School, Chaurapatti, Gomoh	
2	Mohammad Gulam Mohiuddin	Mohammad Abrar Hussain	Imam Saheb	9661 [REDACTED]	8	Upgraded High School, Hariharpur, Gomoh	
3	Abdul Ahmed	Mohammad Ajij Ansari	Labourer	[REDACTED] 5337	5	Urdu Prathmik School, Chaurapatti, Gomoh	
4	Aadil Ansari	Mohammad Ajij Ansari	Labourer	[REDACTED] 337	5	Urdu Prathmik School, Chaurapatti, Gomoh	
5	Sahiba	Mohammad Ajmat Ansari	Labourer	99055 [REDACTED] 00	7	Upgraded High School, Hariharpur, Gomoh	
6	Mannat Shaba	Mohammad Akhtar Ansari	Driver	6202 [REDACTED] 5	4	Urdu Prathmik School, Chaurapatti, Gomoh	
7	Aayat Perween	Mohammad Alimuddin	Raj Mistry	7 [REDACTED] 82810	7	Upgraded High School, Hariharpur, Gomoh	
8	Tanwees	Mohammad Alimuddin	Raj Mistry	725 [REDACTED] 810	7	Upgraded High School, Hariharpur, Gomoh	
9	Riayyan	Mohammad Fareed Ansari	Private Service	997 [REDACTED] 9245	8	Upgraded High School, Hariharpur, Gomoh	
10	Abdullah	Mohammad Fareed Ansari	Private Service	9 [REDACTED] 69245	6	Upgraded High School, Hariharpur, Gomoh	
11	Aaliya	Mohammad Firoz	Tailor	[REDACTED] 20248	10	Upgraded High School, Hariharpur, Gomoh	
12	Mohammad Faiz	Mohammad Firoz Ansari	Tailor	912 [REDACTED] 248	6	Upgraded High School, Hariharpur, Gomoh	
13	Aafeen Shaba	Mohammad Gulam Ansari	Raj Mistry		5	Urdu Prathmik School, Chaurapatti, Gomoh	
14	Khusboo	Mohammad Gulam Ansari	Raj Mistry		6	Urdu Prathmik School, Chaurapatti, Gomoh	
15	Suhana	Mohammad Gulam Ansari	Raj Mistry		7	Upgraded High School, Hariharpur, Gomoh	
16	Fiza	Mohammad Hakim Ansari	Teacher	754 [REDACTED] 759	4	Private- St. Mary School	
17	Aahil Raza	Mohammad Hasan Raja	Tractor Driver	620 [REDACTED] 41	6	Upgraded High School, Hariharpur, Gomoh	
18	Mohammad Hashmat	Mohammad Hasan Raja	Tractor Driver	62 [REDACTED] 1241	7	Urdu Prathmik School, Chaurapatti, Gomoh	
19	Mohammad Israr	Mohammad Ibrar Ansari	Painter		4	Little Flower School	
20	Nikhhat Perween	Mohammad Irshad Ansari	Raj Mistry		5	Urdu Prathmik School, Chaurapatti, Gomoh	
21	Shabina Perween	Mohammad Jiyauddin Ansari	Raj Mistry	84 [REDACTED] 796	10	Upgraded High School, Hariharpur, Gomoh	
22	Mohammad Sahid	Mohammad Kalam Ansari	Labourer		6	Upgraded High School, Hariharpur, Gomoh	
23	Faizan	Mohammad Mahmood Ansari	Raj Mistry		7	Upgraded High School, Hariharpur, Gomoh	
24	Afshana	Mohammad Mahtab	Centring			Urdu Prathmik School, Chaurapatti, Gomoh	
25	Haina	Mohammad Mubarak Ansari	Labourer		7	Upgraded High School, Hariharpur, Gomoh	
26	Mohammad Jishan Raja	Mohammad Mubarak Ansari	Private Service	9 [REDACTED] 3812	4	Private School	
27	Mohammad Ehsan-ul-Haque	Mohammad Nasim Ansari	Labourer		7	Upgraded High School, Hariharpur, Gomoh	
28	Khusi Perween	Mohammad Nasim Ansari	Labourer		3	Urdu Prathmik School, Chaurapatti, Gomoh	

For Julekha Foundation


 Director

29	Menhaz	Mohammad Nasim Ansari	Labourer		8	Upgraded High School, Hariharpur, Gomoh	
30	Kayinaat Parween	Mohammad Nausad Alam	Kirana Store	████████615	9	Upgraded High School, Hariharpur, Gomoh	
31	Aafat Noori	Mohammad Naushad Alam	Kirana Store	840 █████615	4	Urdu Prathmik School, Chaurapatti, Gomoh	
32	Alaiah	Mohammad Nayeeem Ansari	Labourer	7903 █████29	5	Urdu Prathmik School, Chaurapatti, Gomoh	
33	Aafreen Perween	Mohammad Rajan Ansari	JCB Operator	6 █████6161	3	Urdu Prathmik School, Chaurapatti, Gomoh	
34	Aayuat Parween	Mohammad Rajan Ansari	JCB Operator	62 █████61	4	Urdu Prathmik School, Chaurapatti, Gomoh	
35	Mohammad Aahil	Mohammad Saddik Ansari	Painter	620 █████34	4	Urdu Prathmik School, Chaurapatti, Gomoh	
36	Asjad	Mohammad Saddik Ansari	Raj Mistry	91 █████257	6	Upgraded High School, Hariharpur, Gomoh	
37	Sahzadi	Mohammad Sageer Ansari	Labourer		6	Upgraded High School, Hariharpur, Gomoh	
38	Kayinaat	Mohammad Salim Ansari	Private Service		3	Urdu Prathmik School, Chaurapatti, Gomoh	
39	Sumaiyya Shaba	Mohammad Sanaullah	Labourer		8	Upgraded High School, Hariharpur, Gomoh	
40	Nusrat	Mohammad Shabbir Ansari	Private Service				
41	Sufi Parween	Mohammad Shabbir Ansari	Centring Mistry	6 █████592	7	Urdu Prathmik School, Chaurapatti, Gomoh	
42	Aasifa	Mohammad Shabbir Ansari	Centring Mistry		3	Urdu Prathmik School, Chaurapatti, Gomoh	
43	Shifa	Mohammad Shabbir Ansari	Centring Mistry	62 █████8592	4	Urdu Prathmik School, Chaurapatti, Gomoh	
44	Salmaan	Mohammad Shamim Ansari	Mechanic	700 █████08	8	Upgraded High School, Hariharpur, Gomoh	
45	Shabana	Mohammad Sharif Ansari	Tailor		10	Upgraded High School, Hariharpur, Gomoh	
46	Sibtain	Mohammad Sharif Ansari	Tailor		7	Upgraded High School, Hariharpur, Gomoh	
47	Sanjida	Mohammad Sharif Ansari	Tailor		6	Upgraded High School, Hariharpur, Gomoh	
48	Aiyasha	Mohammad Tamim Ansari	Kirana Store	9576 █████30	8	Upgraded High School, Hariharpur, Gomoh	
49	Sufiyaan	Mohammad Taukeer Ansari	Raj Mistry		9	Upgraded High School, Hariharpur, Gomoh	
50	Aashiya	Saddik Ansari	Raj Mistry	9 █████257	6	Upgraded High School, Hariharpur, Gomoh	
51	Nafia					Urdu Prathmik School, Chaurapatti, Gomoh	
52	Sana Parween						
53	Shahnaz					Upgraded High School, Hariharpur, Gomoh	

For Julekha Foundation


Director



Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		ARYAN THAKUR	02/06/96	M.	VILL & P.O. GARHARPUR	-	STUDENT	COST-TO COST
2								
3								
4								
5								
6								
Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any		Attending Doctor / Clinic Staff Signature & Stamp	Dr. Abhishek Choudhury
1	PNEUMONIA	13/05/25	2.5 HOUR	IMPROVED	-			
2								
3								
4								
5								
6								

Dr. Abhishek Choudhury
BANS
Reg. No.- 470/24 (JSAMC) 19
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
--------	------------------------	-----------	---------------------	--------	---	-------------------------------	--	---

1		NOORJAHAN KHATOON 717R		R	HARSHAPUR DIST - JHARKHAND	-	HOUSEWIFE	COST-TO-COST
2								
3								
4								
5								
6								

	Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any	Attending Doctor / Clinic Staff Signature & Stamp
1	HYPERTENSION	DIFFICULTY IN BREATHING	13/05/25	3 HOURS	REFERRED TO HOSPITAL	-	Abhishek Choudhury
2		CHF & HYPOXIA	02/07/25	2 HOURS	REFERRED TO HOSPITAL	-	Abhishek Choudhury.
3							
4							
5							
6							

Dr. Abhishek Choudhury

BAMS

Reg. No.- 470/24 (JSAM 20
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		TARA DEVI	58YRS	R	HARIHARPUR DELT-DHANRAJ JHARKHAND	-	HOUSEWIFE	COST-7000/-
2								
3								
4								
5								
6								
Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any		Attending Doctor / Clinic Staff Signature & Stamp	
1	T2DM RAS 441 SUDOMI UNCONSCIOUSNESS & HYPOXIA	19/03/25	1 HOUR	REFERRED	-		Abhishek Choudhury	
2								
3								
4								
5								
6								

Dr. Abhishek Choudhury
BAMS
Reg. No.- 470/24 (JSAMC) 21
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		TARANNUM PARWARIY	5YR	F	HARSHAPUR DEIT- DHANISH JHARKHAND	-	-	COST-TO-COST
2								
3								
4								
5								
6								
Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any	Attending Doctor / Clinic Staff Signature & Stamp		
1	HYPOTENSION DIFFICULTY IN BREATHING	20/05/25	2 HOURS	REFERRED TO HOSPITAL	-	Abhishek Choudhury		
2	COPD. + RESPIRATORY DISTRESS	09/06/25	3 HOURS	IMPROVED	-	Abhishek Choudhury		
3	RESPIRATORY DISTRESS	11/06/25	1 HOUR	REFERRED TO HOSPITAL	-	Abhishek Choudhury		
4								
5								
6								

Dr. Abhishek Choudhury
BAMS
Reg. No.- 470/24 (JSAM) 22
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		NEHA KUMARI	01/01/2002	F	VILL-P.O.- HARIMAPUR DIST- DHANRAJ JHARKHAND	-	HOUSEWIFE	COST-TO-COST
2								
3								
4								
5								
6								
	Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any		Attending Doctor / Clinic Staff Signature & Stamp
1		C.O.P.D.	28/06/25	2 HOURS	IMPROVED			Abhishek Choudhury
2			02/07/25	1 HOUR	REFERRED TO HOSPITAL			Abhishek Choudhury.
3								
4								
5								
6								

Dr. Abhishek Choudhury
BAMS
Reg. No.- 470/24 (JSAMC)
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		JITENDRA PRASAD	55YR	M	HARSHARUR, DIST- DHANBAD JHARKHAND	-		COST-TO-COST
2								
3								
4								
5								
6								
	Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any		Attending Doctor / Clinic Staff Signature & Stamp
1	COPD.	DIFFICULTY IN BREATHING.	07/06/25	3 HOURS	IMPROVED	-		Abhishek Choudhury
2		DIFFICULTY IN BREATHING & FEVER	11/06/25	2 HOURS	REFERRED TO HOSPITAL	-		Abhishek Choudhury
3								
4								
5								
6								

Dr. Abhishek Choudhury
BAMS
Reg. No.- 470/24 (JSAM) 24
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		HASIBUL ISLAM	76	M	HARSHAPUR DIST - DHANBAD JHARAKHAND	-	RETIRED	COST-TO-COST
2								
3								
4								
5								
6								
Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any	Attending Doctor / Clinic Staff Signature & Stamp		
1	HTN & TIA	DIFFICULTY IN BREATHING	3/07/21	2 HOURS	REFERRED TO HOSPITAL	-	Abhishek Choudhury	
2								
3								
4								
5								
6								

Dr. Abhishek Choudhury
BAMS
Reg. No.- 470/24 (JSA) 25
Mob.- 7004700762

Beneficiary (Patient) Information to Record

Sl No.	Patient Identification	Full Name	Age / Date of Birth	Gender	Address (village/town, ward, block, district)	Contact Number (if available)	Occupation / Source of livelihood (optional, but useful)	Whether treatment provided free or cost-to-cost basis
1		RITU DEVI	68 yr	F	HARLMAR PUR DIST. - BHANRAJ JHARKHAND	-	HOUSEWIFE	cost to cost
2								
3								
4								
5								
6								
	Medical Details	Diagnosis / Reason for Oxygen Support (brief)	Date of Visit	Duration of Oxygen Usage	Outcome (improved, referred to hospital, discharged, etc.)	Remarks, if any		Attending Doctor / Clinic Staff Signature & Stamp
1	SPO ₂ - 86	DIFFICULTY IN BREATHING & HYPOXIA	18/07/21	2 HOURS	IMPROVED.	-		Abhishek Choudhury
2	.							
3								
4								
5								
6								Dr. Abhishek Choudhury BANS

Reg. No. - 470/24 (JSAMC)
 Mob. - 70047007626



INDEPENDENT AUDITORS' REPORT

TO

THE MEMBERS OF JULEKHA FOUNDATION
Report on the Audit of Financial Statements
Opinion

We have audited the accompanying financial statements of **Julekha Foundation** ("the Foundation") which comprises the Balance Sheet as at 31st March 2025, the Statement of Income & Expenditure for the year then ended and notes to the financial statements, including a summary of significant accounting policies, notes forming part of the financial statements and other explanatory information.

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** ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Foundation as at March 31, 2025, and its surplus/(deficit) for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. 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 Foundation in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Foundation as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Foundation's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report 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 standalone 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 on the other information obtained prior to the date of this auditor's report, 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.

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

The Foundation's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Foundation in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Foundation 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Foundation's financial reporting process.

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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Foundation 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 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 Foundation's ability 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 Foundation 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.

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 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 Foundation is registered under Section 8 of the Companies Act 2013 and the provisions of **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 Foundation. We are, therefore not required to report on Paragraph 3 & 4 of Companies (Auditor's Report) Order 2020.



2. As required by Section 143(3) of the Act, 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 Foundation so far as it appears from our examination of those books;
- c) The balance sheet, and the statement of profit and loss, dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the **Companies (Accounts) Rules, 2014**;
- e) On the basis of the 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) Since the Foundation'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 Foundation is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the Foundation and the operating effectiveness of such controls vide notification dated June 13, 2017; and
- g) 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, in our opinion and to the best of our information and according to the explanations given to us;
 - i. The Foundation does not have any pending litigations which would impact its financial position;
 - ii. The Foundation did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Foundation.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds, which are material, have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Foundation to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Foundation ("Ultimate Beneficiaries"), except for the



- entities consolidated with the Foundation, or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management of the Foundation has represented that, to the best of its knowledge and belief, no funds, which are material, have been received by the Foundation from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Foundation shall, whether, 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"), except for the entities consolidated with the Foundation, or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that we have considered reasonable and appropriate in the circumstances; nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) above contain any material mis-statement.
- v. Based on our examination which included test checks, the Foundation has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. During the course of our audit, we did not come across any instance of audit trail feature being tampered with in respect of the accounting software.

For H R M & Associates

Chartered Accountants

Firm Regn. No 027020N

Mujeeb Ur Rehman

Partner, FCA

ICAI Memb. No 528125



Delhi, August 27, 2025

UDIN - 25528125BMKOVU7339

JULEKHA FOUNDATION

BALANCE SHEET

AS AT 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

	Note No	As at 31.03.2025	As at 31.03.2024
A. SOURCES OF FUNDS			
1. Equity			
a. Share Capital	2	150	150
b. Reserves & Surplus	3	8,293	(72)
c. Earmarked Funds		-	-
		<u>8,443</u>	<u>78</u>
2. Share Application Money Pending Allotment		-	-
3. Non-Current Liabilities			
a. Long-Term Borrowings	4	1,100	1,100
b. Deferred Tax Liabilities (net)		-	-
c. Other Long-Term Liabilities		-	-
d. Long-Term Provisions		-	-
		<u>1,100</u>	<u>1,100</u>
4. Current Liabilities			
a. Short-Term Borrowings		-	-
b. Current Liabilities	5	130	80
c. Other Current Liabilities		-	-
d. Short-Term Provisions		-	-
		<u>130</u>	<u>80</u>
TOTAL		<u>9,673</u>	<u>1,258</u>
B. APPLICATION OF FUNDS			
1. Non-Current Assets			
a. Fixed Assets			
i. Property, Plant & Equipment		-	-
ii. Intangible Assets		-	-
iii. Capital Work in Progress		-	-
iv. Intangible assets under development		-	-
v. Fixed Assets held for Sale		-	-
		-	-
b. Non Current Investments		-	-
c. Deferred Tax Assets (net)		-	-
d. Long Term Loans and Advances		-	-
e. Other Non Current Assets		-	-
		-	-
2. Current Assets			
a. Current Investments		-	-
b. Inventories		-	-
c. Trade Receivables		-	-
d. Cash and Cash Equivalents	6	9,668	1,258
e. Short Term Loans and Advances		-	-
f. Other Current Assets	7	5	-
		<u>9,673</u>	<u>1,258</u>
TOTAL		<u>9,673</u>	<u>1,258</u>

The accompanying notes are an integral part of the financial statements

In terms of our report attached

For H R M & ASSOCIATES
Chartered Accountants
(Firm Regn No 027020N)

Mujeeb Ur Rehman
Partner
ICAI Memb No 528125



New Delhi
27th Aug 2025
UDIN-25528125BMKOVU7339



Mohammad Sharifuddin
Director
DINo-10212396
27th Aug 2025

For and on behalf of the board

JULEKHA FOUNDATION
For Julekha Foundation

Md Irfan Ansari
Director
DINo-10245991
27th Aug 2025

JULEKHA FOUNDATION

STATEMENT OF INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

	Note No	Year ended 31.03.2025	Year ended 31.03.2024
Incomes			
1. Revenue from Operations	8	9,155	79
2. Other Income	9	5	-
3. Total Incomes (1+2)		9,160	79
4. Expenses			
a. Employee Benefit Expense		-	-
b. Depreciation and Amortisation Expense		-	-
c. Financial Expenses	10	0	-
d. Other Expenses	11	795	152
Total Expenses		795	152
5. Profit/(Loss) Before Exceptional & Extraordinary Items & Tax (3 - 4)		8,366	(72)
6. Exceptional Items		-	-
7. Profit/(Loss) Before Extraordinary Items & Tax (5 - 6)		8,366	(72)
8. Extraordinary Items		-	-
9. Profit/(Loss) Before Tax (7 - 8)		8,366	(72)
10. Tax Expense			
a. Tax Expense for the current year		-	-
b. Less: MAT Credit		-	-
c. Current Tax Expense relating to Prior years		-	-
d. Net Current Tax Expense		-	-
e. Deferred Tax		-	-
11. Surplus/(Deficit) for the year (9-10)		8,366	(72)

The accompanying notes are an integral part of the financial statements

In terms of our report attached

For H R M & ASSOCIATES
Chartered Accountants
(Firm Regn No 027020N)

Mujeeb Ur Rehman
Partner
ICAI Memb No 528125

New Delhi
27th Aug 2025
UDIN-25528125BMKOVU7339



For and on behalf of the board

JULEKHA FOUNDATION

For Julekha Foundation



Mohammad Sharifuddin
Director
DINo-10212396
27th Aug 2025

Mujeeb Ur Rehman
Director
Md Irfan Ansari
Director
DINo-10245991
27th Aug 2025

NOTES FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

I. Corporate Information

Julekha Foundation (the 'Foundation') was incorporated on June 22, 2023 under the Section 8 of the Companies Act, 2013 and Rule 18 of the Companies (Incorporation) Rules, 2014. The Foundation is a non-profit organization focusing on informal education and allied community development initiatives. The registered office of the Foundation is situated at Ho No. 176, Gaush Nagar, Bharra, Thakur Mohalla, Chas (Bokaro), Bokaro, Jharkhand-827013, India.

II. Basis of Preparation

The financial statements are prepared and presented under the historical cost convention, on the accrual basis of accounting and in accordance with the Generally Accepted Accounting Principles ("GAAP") in India, and comply with the Accounting Standards prescribed by the Companies (Accounting Standards) Rules, 2006, to the extent applicable and in accordance with the relevant provisions of the Companies Act, 2013 read with Rule 4 of the Companies (Indian Accounting Standards) Rules, 2015, as adopted consistently by the Foundation. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year. These financial statements have been prepared for the year ended 31 March, 2025.

III. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management of the Foundation to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of income and expenses during the year. Examples of such estimates includes provision for income tax, future obligations under employment retirement benefit plans, provision for doubtful debts and advances and estimated useful life of tangible and intangible assets.

The management believes that the estimates used in the preparation of financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize. Any revision to accounting estimates is recognized prospectively in the current and future periods.

IV. Cash and Cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

V. Tangible Fixed Assets

Fixed assets are carried at cost net of recoverable taxes, trade discounts and rebates and includes amounts added on revaluation less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes freight, import duties, non-refundable purchase taxes, interest on borrowings



NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH, 2025

attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date.

Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets.

Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

All fixed assets individually costing less than Rs. 5,000/- are fully depreciated in the year of installation.

The carrying amounts of assets are reviewed at each Balance Sheet date to ascertain if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value at the weighted average cost of capital. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

VI. Depreciation & Amortization

Depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less its estimated residual value.

Depreciation on fixed assets has been provided on written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

Intangible assets are amortized over their estimated useful life on written down value method.

VII. Investments

Trade investments are investments made to enhance the Foundation's interests. Investments are classified either as long term or current investments, based on management's intention at the time of purchase.

Long-term investments (excluding investment in properties) are stated at cost less provision for other than temporary diminution in the carrying value, as determined separately for each investment.

Current investments are carried individually, at the lower of cost and fair value. Costs of investments include acquisition charges such as brokerage, fees and duties. The comparison of cost and fair value is done separately in respect of each category of investments.

Investment in properties Investment properties are carried individually at cost less accumulated depreciation and impairment, if any. Investment properties are capitalized and depreciated (where applicable) in accordance with the policy stated for Tangible Fixed Assets. Impairment of investment property is determined in accordance with the policy stated for Impairment of Assets.



NOTES FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH, 2025

VIII. Revenue Recognition

Donations & Grants

Revenue includes donation, government assistance, grants sanctioned from donor agencies for the activities of the foundation.

- a) Donation/Grants are recognized on receipt basis i.e. in the year in which the same are received.
- b) Restricted / Specific Grants are recognized based on fulfillment of conditions as stipulated in the agreement with the donor.
- c) Donations in received in kind are not accounted for in the books of accounts.

Revenue billed but not recognized at the end of year has been disclosed as advance billing under current liabilities.

Other Income

Interest incomes are recognized on time proportion basis taking into account the amount outstanding and rate applicable.

IX. Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange of services rendered by employees is recognized during the period when the employee renders the services. These benefits include salaries, bonus, leave travel allowance and performance incentives.

X. Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Other borrowing costs are charged to the Statement of Profit & Loss in the period in which they are incurred.

XI. Earnings per Share

Since the Foundation is Section 8 Company under the Companies Act 2013, and is prohibited from distribution of profits, EPS details are not applicable.

XII. Taxation

The Foundation is registered under Section 12AB of Income Tax Act. Under the provisions of Income Tax Act, 1961, the income of the Foundation is exempt from tax, subject to compliance of terms and conditions specified under the said Act.

XIII. Impairment of Assets



NOTES FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH, 2025

At each balance sheet date, the Foundation reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use.

In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pretax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Reversal of impairment loss is recognized immediately as income in the Profit & Loss Account.

XIV. Provisions & Contingencies

A provision is recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made.

A disclosure of a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources.

Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

2. SHARE CAPITAL

The authorised, issued, subscribed & fully paid-up share capital comprises of Equity Shares having a par value of INR 10/- each as follows:

	As at 31.03.2025	As at 31.03.2024
Authorised		
100,000 Equity Shares of Rs 10 each with voting rights (Previous Year : 100,000 Equity Shares of Rs 10/- each)	10,000	10,000
Issued		
1,500 Equity Shares of Rs 10 each with voting rights (Previous Year : 1,500 Equity Shares of Rs 10/- each)	150	150
Subscribed & fully paid up		
1,500 Equity Shares of Rs 10 each with voting rights (Previous Year : 1,500 Equity Shares of Rs 10/- each)	150	150
Subscribed but not fully paid-up		
	150	150
	-	-
	-	-

i. Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	Amount	No. of Shares	Amount
Equity Shares with voting rights:				
Opening Balance	1,500	150	-	-
Fresh Issue			1,500	150
Bonus	-	-	-	-
Other Changes	-	-	-	-
Closing Balance	1,500	150	1,500	150

ii. Details of shares held by the Promoters / Promoters Group

	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares with voting rights:				
Mohammad Sharifuddin	5,200	34.67%	5,200	# 34.67%
Noor E Zeba	4,900	32.67%	4,900	# 32.67%
Md Irfan Ansari	4,900	32.67%	4,900	# 32.67%
Total	15,000	100.00%	15,000	# 100.00%

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

	As at 31.03.2025		As at 31.03.2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Equity Shares with voting rights:				
Mohammad Sharifuddin	5,200	34.67%	5,200	34.67%
Noor E Zeba	4,900	32.67%	4,900	32.67%
Md Irfan Ansari	4,900	32.67%	4,900	32.67%
Total	15,000	100.00%	15,000	100.00%



3. RESERVES & SURPLUS

Reserves & Surplus consist of following reserves:

- i. Surplus/(Deficit) in Statement of Income & Expenditure A/c
 - a. Opening Balance
 - b. Add: Surplus/(Deficit) for the year

Reserves and Surplus-Total

As at 31.03.2025	As at 31.03.2024
(72) 8,366	(72)
8,293	(72)

4. LONG TERM BORROWINGS

(i) Long Term Borrowings consist of following:

- (a) Bonds / Debentures

- Secured
- Unsecured

- (b) Term Loans/Loan agst Immovable Property

From Banks

- Secured
- Unsecured

- (c) From Other Parties

- Secured
- Unsecured

- (d) Deposits

- Secured
- Unsecured

- (e) Loans & Advances from Related Parties

- Secured
- Unsecured

Long Term Borrowings-Total

As at 31.03.2025	As at 31.03.2024
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,100	1,100
1,100	1,100
1,100	1,100

5. CURRENT LIABILITIES

Current Liabilities consists of the following:

- i. Trade Payables

- a. Due to Micro and Small Enterprises
- b. Due to Others

- ii. Payable to Employees & Fellows

- iii. Expenses Payable

Current Liabilities-Total

As at 31.03.2025	As at 31.03.2024
-	-
-	-
-	-
-	-
-	-
-	-
130	80
130	80

The Foundation is regular in payment of dues to Micro small and medium enterprises as defined in Micro, Small & Medium Enterprises Development Act, 2006 and to the extent information available with the Foundation, no instance of delay in payment / interest payment has been noticed during the year.



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

6. CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents consists of the following:

- i. Cash on Hand
- ii. Balances with Banks
 - a. In Current Accounts 1,168
 - b. Cheques, Drafts on hand -
 - c. Fixed Deposits 8,500
- iii. Other Bank Balances -
- iv. Margin Money
 - a. Fixed Deposit against Bank Guarantee -
- v. Fixed Deposits pledged with Statutory Authorities -

Cash and Cash Equivalents-Total

	As at 31.03.2025	As at 31.03.2024
	-	-
	1,168	1,258
	-	-
	8,500	-
	-	-
	-	-
	-	-
Cash and Cash Equivalents-Total	9,668	1,258

7. OTHER CURRENT ASSETS

Other Current consists of the following:

- i. Unbilled Revenue
- ii. Unamortised Expenses
 - a. Share Issue Expense -
 - b. Discount on Shares -
 - c. Ancillary Borrowing Costs -
- iii. Interest accrued and due -
- iv. Interest accrued but not due 5
- v. Taxes and Duties Refundable -
- vi. Claims Receivable -
- vii. Others -

Other Current Assets-Total

	As at 31.03.2025	As at 31.03.2024
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Other Current Assets-Total	5	-



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

7. REVENUE FROM OPERATIONS

Revenue from Operations consists of the following:

- i. Grants & Donations
- ii. Other Income from Members

Revenue from Operations

As at 31.03.2025	As at 31.03.2024
9,155	79
9,155	79

8. OTHER INCOME

Other Income consists of the following:

- i. Interest Income
- ii. Dividend Income
- iii. Insurance Claim
- iv. Misc Receipts
- v. Sale of Scrap

Other Income-Total

As at 31.03.2025	As at 31.03.2024
5	-
5	-

9. EMPLOYEE BENEFIT EXPENSE

Employee Benefit Expenses consists of the following:

- i. Salaries, Allowances & Incentives
 - Managerial Remuneration
 - Other
- ii. Staff Welfare Expenses

Employee Benefit Expense-Total

As at 31.03.2025	As at 31.03.2024
-	-
-	-

10. FINANCIAL COST

Financial Costs consists of the following:

- i. Interest Expense On
 - a. Term Loans
 - b. Others
 - Interest on delayed payment of Taxes
- ii. Bank Charges
- iii. Other Borrowing costs

Financial Costs-Total

As at 31.03.2025	As at 31.03.2024
-	-
0	-



11. OTHER EXPENSES

Other expenses consists of the following:

	As at 31.03.2025	As at 31.03.2024
i. Project Expenses	726	90
ii. Rent including lease rentals	-	-
iii. Electricity, Fuel and Water	-	-
iv. Repair and Maintenance to Buildings	-	-
a. Building	-	-
b. Others	-	-
v. Professional Charges	-	-
vi. Conveyance Expense	-	-
vii. Newspaper & Periodicals	-	-
viii. Marketing & Business Promotion	5	12
ix. Legal and Professional Expense	-	-
x. Payment to Auditors (Refer note below)	50	50
xi. ROC Filing Fees	12	-
xi. Loss on fixed assets sold / scrapped / written off	-	-
xii. Miscellaneous expenses	1	-
Other Expenses-Total	795	152

NOTES:

- a. Statutory Audit
- b. Taxation matters
- c. Company law matters

Total

	As at 31.03.2025	As at 31.03.2024
	50	50
	-	-
	-	-
Total	50	50



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH, 2025

All figures in Hundreds except otherwise mentioned

12. DISCLOSURES REQUIRED U/S 22 OF THE MICRO, SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

As at 31.03.2025	As at 31.03.2024
-	-
-	-
-	-

- i. Principal amount remaining payable to any supplier as at the end year
- ii. Interest due thereon remaining payable to any supplier as at the end of year

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Management. This has been relied upon by the auditors.

13. TAXES ON INCOME:

The Foundation is registered under Section 12AB of the Income Tax Act, 1961. As per the provisions of Section 11 of the Income Tax Act, 1961, it has applied 85 percent of its income towards activities mentioned in Section 2(15) of the said Act. Accordingly no current tax liability is required to be recognised.

14. OFF SETTING FINANCIAL ASSETS AND FINANCIAL LIABILITIES

All Financial Assets and Financial Liabilities are disclosed individually and no offsetting has been done between Financial Assets and liabilities.

15. FOREIGN CURRENCY TRANSACTIONS

There are no foreign currency transactions being Receipts of Payments during the Current Year.

16. OTHER STATUTORY INFORMATION

- a) The provisions of Section 135 of the Companies Act 2013 is not applicable on the Foundation.
- b) The Foundation has not traded or invested in Crypto Currency or Virtual Currency during the period.
- c) The Foundation does not hold any immovable property as at the Balance Sheet date.
- d) The Foundation has not provided any loans or advances to its promoters, members, directors or key managerial personnel or other related parties during the period ended on March 31, 2024.
- e) The Foundation does not have any Benami Property, neither any proceedings has been initiated nor pending against the Foundation for holding any Benami Property.
- f) The Foundation does not have any transaction with companies struck off under Section 248 of the Companies Act 2013 or Section 560 of the Companies Act 1956.

17. RATIOS

The Foundation is registered under Section 8 of the Companies Act 2013 and is not for profit organisation. Therefore the requirement of disclosure of financial ratios is not applicable on it.

18. REGROUPING / RECLASSIFICATION

Previous year's figures have been re-grouped / re-classified wherever necessary to conform to the current year's classification.

19. RELATED PARTY TRANSACTIONS

- i) The details of related parties are as under:

S. No	Description of Relationship	Name of Related Parties
a.	Key Management Personnel (KMP)	Mohammad Sharifuddin Noor E Zeba Md Irfan Ansari
b.	Relatives of KMP	NIL
c.	Entities in which KMP / Relatives of KMP can exercise significant influence	NIL



NOTES FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH, 2025

ii. Details of related party transactions during the year ended 31 March, 2025 and balances outstanding as on that date:

All Figures in INR

Figures in bracket relates to the previous year

S. No	Nature of Transactions	KMP	Relatives of KMP	Entities in which KMP/ relatives of KMP have significant influence	Total
(I)	<u>Transactions entered during the year:</u>				
a.	Managerial Remuneration	-	-	-	-
b.	Loan received by the Foundation	10,000	-	-	10,000
c.	Loan repaid by the Foundation	-	-	-	-
d.	Loan/Advance paid by the Foundation	-	-	-	-
e.	Loan/Advance repaid to the Foundation	-	-	-	-
(II)	<u>Balances outstanding at the end of the year</u>				
a.	Trade receivables	-	-	-	-
b.	Loans and advances (assets)	-	-	-	-
c.	Borrowings	10,000	-	-	10,000

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH, 2025**

Note no 20:

Other Statutory Disclosures as per the Companies Act 2013

- a) Title Deeds of all the immovable properties are held in the name of the company.
 - b) There is no change in value of Property, Plant and Equipment due to revaluation.
 - c) The company does not have any Benami property and further no proceeding is pending against the company for holding any such benami property.
 - d) The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.
 - e) No trade or other receivable are due from directors or other officers of the Company either severally or jointly with any other person. No trade or other receivable are due from firm or private companies respectively in which any director is a partner, a director or member.
 - f) The Company has registered charges or satisfactions, as the case may be, on or before the end of statutory period as per the Companies Act, 2013. There are no charges or satisfaction impending registration with RoC.
 - g) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
 - h) The Company does not have any 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).
 - i) The company has not been classified as a willful defaulter by any bank or financial institution or other lender defined under the Companies Act, 2013.
 - j) The company has not given any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties as defined under the companies Act, 2013 except those specified in Note No 22.
- The company has complied with clause (87) of section 2 of the Companies Act, 2013, read with Companies (Restriction on number of Layers) Rules, 2017.

Note no 21:

Other Note

- a) The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.
- b) Contingent liabilities and commitments (to the extent not provided for) as on 31/03/2024 are Nil.
- c) In the opinion of the Management of the Company, the Current Assets and Loans & Advances have value on realization, in the ordinary course of business, at least equal to the amount at which they have been stated in the Balance Sheet.
- d) Based on the information available with the Company, there are no dues outstanding in respect of Micro, Small and Medium Enterprises at the Balance Sheet date. No amounts were payable to such enterprises which were outstanding for more than 45 days Further, no interest during the year has been paid or payable in respect thereof. Above disclosure has been determined to the extent such parties have been identified on the basis of information available with the company.
- e) Based on the information available with the Company, there are no dues outstanding in respect of Micro, Small and Medium Enterprises at the Balance Sheet date. No amounts were payable to such enterprises which were outstanding for more than 45 days Further, no interest during the year has been paid or payable in respect thereof. Above disclosure has been determined to the extent such parties have been identified on the basis of information available with the company.
- f) The accounts of the Trade Receivables, Trade Payables, Loans & Advances are however subject to confirmations/reconciliations and consequent adjustments, if any and These are stated at the Book Value thereof. The management does not expect any material difference affecting the current year's financial statements on such reconciliation/ adjustments consequent adjustments, if any and These are stated at the Book Value thereof The management does not expect any material
- g) The accounts of the Trade Receivables, Trade Payables, Loans & Advances are however subject to confirmations/reconciliations and difference affecting the current year's financial statements on such reconciliation/adjustments
- h) Recoverable amount of assets or the recoverable amount of the cash generating unit to which the asset belongs is not less than the carrying amount, hence no provision is required on account of impairment of assets as on the date of Balance Sheet as per AS 28 issued by ICAI
- i) All known liabilities have been provided for on the basis of available information/estimates.
- j) Previous year figures including those given in brackets have been rearranged where ever necessary to confirm with the current period classification.
- k) Due to Amounts in Hundreds the amounts, some amounts may be shown as blank due to round off effect.

