



**SHANKAR R JAGDALE AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

CA SHANKAR JAGDALE Mob: 8208871704/  
8180815379 Email: cashankar0@gmail.com



**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF ANEKAA CARE FOUNDATION, PUNE**

**Report on the Audit of the Financial Statements**

**Opinion**

We, Shankar R Jagdale & Associates, Chartered Accountants have audited the financial statements of Anekaa Care Foundation ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Income & Expenditure for the period then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the relevant provisions and rules of the Companies Act, 2013, as amended and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Company 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 Companies Act, 2013 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.

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the



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Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company'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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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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 Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

**Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, is not applicable to the Company.
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 Company so far as it appears from our examination of those books.
  - (c) The Balance Sheet, 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 the relevant provisions and rules of the Companies Act, 2013, as amended.
  - (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.



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With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, is not applicable vide notification no. 583(E) dated 13th June 2017 read with General Circular no.8 dated 25th July 2017.

- (g) With respect to the other matters to be included in the Auditor' Report in accordance with the requirements of section 197(16) of the Act, as amended:

Being a Section 8 company, section 197 of Companies Act 2013 is not applicable to the company.

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

- i. The Company does not have any pending litigations 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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 Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company 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") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.



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- v. The Company has not declared and paid dividend during the year.
- vi. The reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable from 1st April 2023, based on our examination which included test check basis and information provided by the management, the Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility. Further, the audit trail has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Shankar R Jagdale & Associates.  
Chartered Accountants  
Firm's Registration No. 158167W

*SR Jagdale*

**Shankar Jagdale**  
Proprietor  
Membership No. 615284  
Date: 28/09/2024



Place: Pune.

UDIN: 24615284BKACTA9847

**ANEKAA CARE FOUNDATION**

CIN : U88900PN2023NPL224945

**Balance Sheet as at 31 March 2024**

		(Amount in INR )
	Notes	31 March 2024
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's funds</b>		
Share capital	3	5,000.00
Reserves and surplus	4	76,994.99
<b>Total shareholder's funds</b>		<b>81,994.99</b>
<b>Current liabilities</b>		
Trade payables	5	
(a) total outstanding dues of micro enterprises and small enterprises;		30,000.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		-
Short-term provisions		-
Other current liabilities	6	5,000.00
<b>Total current liabilities</b>		<b>35,000.00</b>
<b>Total</b>		<b>1,16,994.99</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Trade receivables	7	-
Cash and cash equivalents	8	1,16,994.99
Other current assets	9	-
<b>Total current assets</b>		<b>1,16,994.99</b>
<b>Total</b>		<b>1,16,994.99</b>

As per our report of even date

For M/s. SHANKAR R JAGDALE &amp; ASSOCIATES.

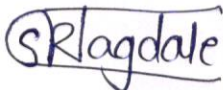
Chartered Accountants

Firm Registration No.: 158167W

For and on behalf of the Board of Directors of

ANEKAA CARE FOUNDATION

CIN : U88900PN2023NPL224945



SHANKAR JAGDALE  
Proprietor  
Membership No:615284  
Place: Pune  
Date: 28/09/2024



ASHISH KUMAR  
Director  
DIN: 10008216  
Place : Pune  
Date: 28/09/2024



NIDHI PUSHPAM  
Director  
DIN: 10008215  
Place : Pune  
Date: 28/09/2024

UDIN- 24615284BKACTA9847



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**ANEKAA CARE FOUNDATION**

CIN : U88900PN2023NPL224945

**Income and Expenditure account for the period 17th October 2023 to 31 March 2024**

(Amount in INR )

	Notes	17th October 2023 to 31 March 2024
<b>INCOME:</b>		
Revenue from operations	10	3,89,340.98
Other income	11	5.00
<b>Total income</b>		<b>3,89,345.98</b>
<b>EXPENDITURE:</b>		
Other expenses	12	3,12,350.99
<b>Total expenditure</b>		<b>3,12,350.99</b>
<b>Surplus/(Deficit) of income over expenditure before tax</b>		<b>76,994.99</b>
Tax expense:		
Current tax		-
Deferred tax		-
Taxation in respect of earlier period		-
		-
<b>Surplus/(Deficit) for the period</b>		<b>76,994.99</b>
<b>Earnings per equity share</b>		
Equity Shares of par value of Rs.10 each		
Basic	13	153.99
Diluted		153.99

As per our report of even date  
For M/s. SHANKAR R JAGDALE & ASSOCIATES.  
Chartered Accountants  
Firm Registration No.: 158167W

For and on behalf of the Board of Directors of  
ANEKAA CARE FOUNDATION  
CIN : U88900PN2023NPL224945

*SR Jagdale*



SHANKAR JAGDALE  
Proprietor  
Membership No:615284  
Place: Pune  
Date: 28/09/2024

*Ashish*

ASHISH KUMAR  
Director  
DIN: 10008216  
Place : Pune  
Date: 28/09/2024

*Nidhi Pushpam*

NIDHI PUSHPAM  
Director  
DIN: 10008215  
Place : Pune  
Date: 28/09/2024

UDIN - 2461S284BKACTA9847



## ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 17 April 2023 to 31 March 2024

### 1 Background

ANEKAA CARE FOUNDATION, was incorporated under section 8 of the Companies Act, 2013 of India on 17 October 2023. Registered office is situated in Pune, Maharashtra, India.

The company's primary objective is to carry Charity work of Relief for poor, Orphanage Support, Child Education, Medical Emergency Support, Sanitation & Hygiene Programme etc.

### 2 Significant accounting policies

#### • Basis of preparation of financial statements

The financial statements have been prepared and presented under the historical cost convention as a going concern, on the accrual basis and to comply in all material aspects with all the applicable accounting principles in India including the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Amendment Rules, 2021. The financial statements are presented in Indian rupees and rounded off to the nearest hundreds. The accounting policies adopted in the presentation of financial statements are consistent with those of the previous year.

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Amendment Rules, 2021 (as amended from time to time). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

#### • Use of accounting estimates

The preparation of the financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make judgments, estimates and assumptions that affect application of accounting principles and the reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

#### • Current/ non-current classification

All assets and liabilities are classified into current and non-current.

##### Assets

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is expected to be realised within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.





## ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 17 April 2023 to 31 March 2024

### Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- (a) it is expected to be settled in the Company normal operating cycle;
- (b) it is held primarily for the purpose of being traded;
- (c) it is due to be settled within 12 months after the reporting date; or
- (d) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current.

### Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. The Company's operating cycle is less than 12 months.

- **Property, plant and equipment and depreciation**

Property, plant and equipment are carried at cost of acquisition or construction less accumulated depreciation and impairment loss, if any. The cost of an item of Property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price. The Company has charged/credited foreign exchange fluctuations on imported assets to the Income and Expenditure account.

The Company has adopted Schedule II to the Act which prescribes useful lives for Property, plant and equipment to be considered for determining depreciation.

Property, plant and equipment costing individually Rs. 5,000 or less are depreciated at the rate of hundred percent.

Property, plant and equipment under construction are disclosed as capital work-in-progress.

- **Intangible assets and amortisation**

Intangible assets are recognised when the asset is identifiable, is within the control of the Company, it is probable that the future economic benefits that are attributable to the asset will flow to the Company and cost of the asset can be reliably measured. Acquired intangible assets representing website are recorded at their acquisition price and are amortized over its estimated useful life on a straight-line basis, commencing from the date the assets are available for its use.

Any impairment is recognised immediately in the Income and Expenditure account. The useful life of the intangible assets is reviewed by the management at each Balance Sheet date.

- **Impairment of Assets**

In accordance with Accounting Standard 28 - Impairment of Assets (AS 28), the carrying amounts of the Company's assets including intangible Property, plant and equipment are reviewed at each Balance Sheet date to determine whether there is any indication of impairment. If any such indications exist, the asset's recoverable amount is estimated, as the higher of the net selling price and the value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the assets and from its disposal at the end of its useful life.



## ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 17 April 2023 to 31 March 2024

An impairment loss is recognised whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount.

For the purpose of impairment testing, assets are grouped together into the smallest group of assets (cash generating unit or CGU) that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or CGUs. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets in the CGU on a pro rata basis.

If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is re-assessed, and the asset is assessed at the recoverable amount subject to a maximum of depreciable historical cost.

Impairment losses are recognised in the Income and Expenditure account.

- **Borrowing costs**

Borrowing costs are interest and other costs (including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs) incurred by the Company in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of those tangible Property, plant and equipment which necessarily take a substantial period of time to get ready for their intended use are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

- **Inventories**

Inventories are valued at cost or net realisable value whichever is lower. Cost is determined on the basis of weighted average method and includes all costs incurred in bringing the inventories to their present location and condition. Finished goods and work in progress include appropriate proportion of costs of conversion determined based on absorption costing method.

Obsolete, defective and unserviceable inventories including slow moving and near expiry stocks are provided based on technical evaluation.

Net realizable value is the estimated selling price in the ordinary course of the business, less the estimated costs of completion and selling expenses.

Raw material and other supplies held for use in production of inventories are not written down below cost, except in cases where material price have declined, and it is estimated that the cost of the finished products will exceed their net realizable value.

- **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

- **Revenue recognition**

Revenue from sale of goods is recognised when significant risks and rewards of ownership of the products are transferred to the customer. Revenue from rendering of services is recognized based on the basis of the completed services.

Revenue is recognised to the extent, that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from product sales is net of returns and excludes sales tax and applicable trade discounts and allowances.

Income from interest on deposits is recognised on the time proportionate method.



## ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 17 April 2023 to 31 March 2024

- **Employee benefits**

Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are recognised in the period in which the employee renders the related service.

- **Foreign exchange transactions**

Foreign exchange transactions are recorded at the exchange rate prevailing on the date of the transaction. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the Income and Expenditure account.

Monetary assets and liabilities denominated in foreign currencies as at the Balance Sheet date are translated at the closing exchange rates on that date; the resultant exchange differences are recognised in the Income and Expenditure account.

- **Government grants**

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received, and the Company will comply with all attached conditions.

Government grants relating to income are deferred and recognised in the income or expenditure over the period to match them with the costs that they are intended to compensate and presented within other income.

Grants related to depreciable assets are either treated as deferred income and transferred to the Income and Expenditure account in proportion to the depreciation; or deducted from the cost of the asset.

- **Income taxes**

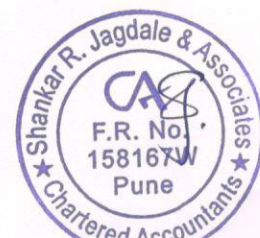
Income-tax comprises current tax (i.e. amount of tax for the year determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the year).

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the asset can be realised in future; however, where there is unabsorbed depreciation and carried forward losses under taxation laws, deferred tax assets are recognised only if there is a virtual certainty of realisation of the assets. Deferred tax assets are reviewed at each Balance Sheet date and written down or written-up to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realised.

- **Contingent liabilities, contingent assets and provisions**

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions but are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognised nor disclosed in the financial statements.



## ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 17 April 2023 to 31 March 2024

- **Provisions**

A provision is recognized in the Balance Sheet, when the Company has a present obligation as a result of a past event and it is probable that an outflow of economic resources will be required to settle the obligation. Provisions are recognised at the best estimate of the expenditure required to settle the obligation at the Balance Sheet date. The provisions are measured on an undiscounted basis. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

- **Small and Medium Sized Company (SMC)**

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Amendment Rules, 2021. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

**3 Share capital**

31 March 2024

Authorised

5,000 equity shares of Rs. 10 each

50.00

**Total**

**50.00**

Issued, subscribed and paid up

500 equity shares of Rs. 10 each fully paid

5.00

**Total**

**5.00**

**(a) Reconciliation of shares outstanding at the beginning and at the end of the year**

31 March 2024

Outstanding at the beginning of the year

-

-

Issued during the year

500

5

Outstanding at the end of the year

**500.00**

**5.00**

**(b) Rights, preferences and restrictions attached to shares**

The company has only one class of equity shares having par value of Rs. 10 per share. Each shareholder is entitled to one vote per share held. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company**

31 March 2024

Name of the shareholder	31 March 2024	
	Number of shares	% of holding in the class
Ashish Kumar	250.00	50%
Nidhi Pushpam	250.00	50%
<b>Total</b>	<b>500.00</b>	<b>100%</b>

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

**(d) Disclosure of shareholdings of promoters**

Name of the promoter	31 March 2024		
	Number of shares	% of holding in the class	% change
Ashish Kumar	250.00	50%	-
Nidhi Pushpam	250.00	50%	-
	<b>500.00</b>	<b>100%</b>	<b>-</b>



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

<b>4</b>	<b>Reserves and surplus</b>	<u>31 March 2024</u>
	Surplus/(deficit) in the Income & Expenditure account	
	Opening balance	-
	Add: Surplus/(deficit) for the period	76.99
	<b>Closing balance</b>	<u>76.99</u>
	<b>Total reserves and surplus</b>	<u>76.99</u>
<b>5</b>	<b>Trade payables</b>	<u>31 March 2024</u>
	(a) total outstanding dues of micro enterprises and small enterprises	30.00
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-
	<b>Total trade payables</b>	<u>30.00</u>
	<b>Ageing of trade payables</b>	<u>31 March 2024</u>
	(i) MSME	
	Less than 1 year	30.00
	1-2 years	-
	2-3 years	-
	More than 3 years	-
		<u>30.00</u>
	(ii) Others	
	Less than 1 year	-
	1-2 years	-
	2-3 years	-
	More than 3 years	-
		<u>-</u>
	(iii) Disputed dues - MSME	
	Less than 1 year	-
	1-2 years	-
	2-3 years	-
	More than 3 years	-
		<u>-</u>
	(iv) Disputed dues - Others	
	Less than 1 year	-
	1-2 years	-
	2-3 years	-
	More than 3 years	-
		<u>-</u>
	<b>Total</b>	<u>30.00</u>
<b>6</b>	<b>Other current liabilities</b>	<u>31 March 2024</u>
	Duties and taxes	-
	Advance from Directors	5.00
	<b>Total other current liabilities</b>	<u>5.00</u>

<b>7</b>	<b>Trade receivables</b>	<u>31 March 2024</u>
	(Unsecured, considered good, unless stated otherwise)	
	Outstanding for a period exceeding six months	-
	Outstanding for a period not exceeding six months	-



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

Total trade receivables

-



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

Ageing of trade receivables	
(i) Undisputed trade receivables - considered good	
Less than 6 months	-
6 months - 1 year	-
1-2 years	-
2-3 years	-
More than 3 years	-
	<hr/>
	<hr/>
(ii) Undisputed trade receivables - considered doubtful	
Less than 6 months	-
6 months - 1 year	-
1-2 years	-
2-3 years	-
More than 3 years	-
	<hr/>
	<hr/>
(iii) Disputed trade receivables - considered good	
Less than 6 months	-
6 months - 1 year	-
1-2 years	-
2-3 years	-
More than 3 years	-
	<hr/>
	<hr/>
(iv) Disputed trade receivables - considered doubtful	
Less than 6 months	-
6 months - 1 year	-
1-2 years	-
2-3 years	-
More than 3 years	-
	<hr/>
	<hr/>
<b>8 Cash and cash equivalents</b>	<b>31 March 2024</b>
Balances with banks	
On current accounts	116.99
<b>Total cash and cash equivalents</b>	<b>116.99</b>
	<hr/>
	<hr/>
<b>9 Other current assets</b>	<b>31 March 2024</b>
Balance with government authorities	-
<b>Total other current assets</b>	<b>-</b>
	<hr/>
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**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

	17th October 2023 to 31 March 2024
<b>10 Revenue from operations</b>	
Donation received	389.34
<b>Total revenue from operations</b>	<b>389.34</b>
<b>11 Other income</b>	<b>17th October 2023 to 31 March 2024</b>
Interest Income	0.01
<b>Total other income</b>	<b>0.01</b>
<b>12 Other expenses</b>	<b>17th October 2023 to 31 March 2024</b>
<b>Expenditure towards objects of the trust</b>	
Food Distribution Activity	79.40
Orphanage Support Program	45.33
Child Education Program	16.94
Medical Emergency Support	10.00
Sanitation & Hygien Program	4.20
Awariness Campaigning Expenses	44.69
Legal and professional fees	30.00
Office Rent	48.00
Office expenses	8.25
Website Development	22.50
Other Expenses	3.04
<b>Total other expenses</b>	<b>312.36</b>
<b>13 Earnings per Share (EPS)</b>	<b>17th October 2023 to 31 March 2024</b>
Profit after tax	76.99
<b>Net loss for calculation of basic and diluted EPS</b>	<b>76.99</b>
Weighted average number of equity shares in calculating basic and diluted EPS	500.00
Basic EPS	153.98
Diluted EPS	153.98
Reconciliation of weighted average number of equity shares in calculating basic and diluted EPS	
No. of equity shares issued	500.00
<b>Weighted average number of equity shares in calculating basic and diluted EPS*</b>	<b>500.00</b>

\*Earnings per share is not annualised.



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

**14 Related Party Disclosures**

In accordance with the requirement of Accounting Standard (AS)- 18 on "Related Party Disclosures" the names of the related parties where control exists/able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

**(a) Names of the related parties and related party relationship**

Relationship	Name of party
<b>Key Management Personnel:</b>	
Director	Ashish Kumar
Director	Nidhi Pushpam
<b>Companies/firms in which director can exercise significant influence:</b>	
LLP owned by director - Ashish Kumar & Nidhi Pushpam	ANAYRA CONSULTANCY SERVICES LLP

**(b) Transactions with the related parties**

Particulars	17th October 2023 to 31 March 2024
1 ANAYRA CONSULTANCY SERVICES LLP Purchase of goods	-

**(c) Outstanding balances**

Particulars	31 March 2024
1 Ashish Kumar Advance received from Directors	2.50
2 Nidhi Pushpam Advance received from Directors	2.50

15 The company has no contingent liabilities and capital/other commitments.



**ANEKAA CARE FOUNDATION**

Notes forming part of the financial statements from 17th October 2023 to 31 March 2024

(Amount in INR thousands)

**16 Additional Regulatory Information**

**Details of Benami Property held**

The company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

**Details of Loans and advances**

The company has not granted any loans and advances to promoters, directors, key managerial personnel (KMPs) and related parties which are repayable on demand or without specifying any terms or period of repayment.

**Wilful Defaulter from bank or financial institution**

The company has no borrowings from any bank or financial institution as at the date of Balance Sheet.

**Relationship with Struck off Companies**

The Company do not have any transactions with companies struck off.

**Registration of charges or satisfaction with Registrar of Companies (ROC)**

The company has no pending charges or satisfaction which are yet to be registered with the ROC beyond the statutory period.

**Compliance with number of layers of companies**

The company is in compliance with the provision of the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

**Compliance with approved Scheme(s) of Arrangements**

There were no schemes of arrangements that has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 in the current or previous year.

**Discrepancy in utilization of borrowings**

The company has no borrowings from any bank or financial institution as at the date of Balance Sheet.

**17 Additional Information**

**Undisclosed income**

The Company has no transaction that 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).

**Details of Crypto Currency or Virtual Currency**

The company has not traded or invested in crypto currency or virtual currency.



Particulars	31 March 2024
Current Ratio	3.34
Debt-Equity Ratio	Not applicable as no debt
Debt Service Coverage Ratio	Not applicable as no interest expense
Return on Equity Ratio	Not relevant for Section 8 company
Inventory turnover ratio	Not applicable as no inventory
Trade receivables turnover ratio	Not applicable as no trade receivable
Trade payables turnover ratio	Not applicable as no purchase
Net capital turnover ratio	Not relevant for Section 8 company
Net profit ratio	19.77%
Return on Capital employed	Not relevant for Section 8 company
Return on investment	Not relevant for Section 8 company

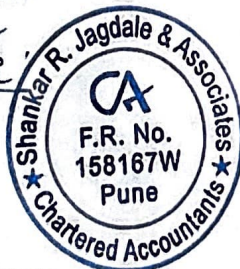
Ratios	Numerator	Denominator	31 March 2024	
			Numerator	Denominator
Current Ratio	Current assets	Current liabilities	116.99	35.00
Debt-Equity Ratio	Debt :- long term borrowings + short term borrowings	Equity :- Total Equity	-	-
Debt Service Coverage Ratio	Earning available for debt services	Interest + Installment	-	-
Return on Equity Ratio	Total Profit/(loss) for the year	Total Equity	-	-
Inventory turnover ratio	Cost of goods sold	Average Inventory	-	-
Trade Receivables turnover ratio	Revenue from operations	Average Trade Receivables	-	-
Trade payables turnover ratio	Total Purchase	Average Trade Payables	-	30.00
Net capital turnover ratio	Revenue from operations	Working Capital	-	-
Net profit ratio	Profit/(loss) after tax	Revenue from operations	76.99	389.34
Return on Capital employed	Earning before interest & taxes (EBIT)	Capital Employed	-	-
Return on Investment	Total profit/(loss) after tax	Equity shareholders' fund	-	-

Since the company is incorporate in financial year 2023-24, comparative are not available for disclosure.

19 Previous year figures have been regrouped/reclassified where necessary, to conform to this year's classification.

As per our report of even date  
For M/s. SHANKAR R JAGDALE & ASSOCIATES.  
Chartered Accountants  
Firm Registration No.: 158167W

SHANKAR JAGDALE  
Proprietor  
Membership No:615284  
Place: Pune  
Date: 28/09/2024



For and on behalf of the Board of Directors of  
ANEKAA CARE FOUNDATION  
CIN : U88900PN2023NPL224945

ASHISH KUMAR  
Director  
DIN: 10008216  
Place : Pune  
Date: 28/09/2024

Nidhi Pushpam  
NIDHI PUSHPAM  
Director  
DIN: 10008215  
Place : Pune  
Date: 28/09/2024

VDIN - 24615284BKACTA9847

