

ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 01 April 2024 to 31 March 2025

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.



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Liabilities

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

- It is expected to be settled in the Company normal operating cycle;
- It is held primarily for the purpose of being traded;
- it is due to be settled within 12 months after the reporting date; or
- 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 on 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.

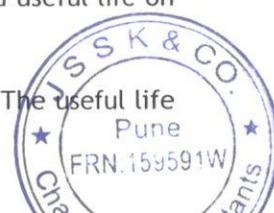
Property, plants and equipment under construction are disclosed as capital work-in-progress.

Assets	Useful lives estimated by the management (years)
Furniture and Fixtures	10
Computers	3
Office Equipment's	3

- Intangible assets and amortisation**

Intangible assets are recognized 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 recognized immediately in the Income and Expenditure account. The useful life of the intangible assets is reviewed by the management at each Balance Sheet date.



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 01 April 2024 to 31 March 2025

- **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 their disposal at the end of its useful life.

An impairment loss is recognized 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 recognized 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 recognized 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 recognized as an expense in the period in which they are incurred.

- **Inventories**

Inventories are valued at cost or net realizable 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.



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 01 April 2024 to 31 March 2025

- **Revenue recognition**

a) Donations / grants, Delegate Registration Fees and Sponsorship Fees are recognised on accrual basis upon compliance with the significant conditions, if any, and where it is reasonable to expect ultimate collection. Conditional project specific grant received is recognised as income to the extent of expenditure incurred in that financial year, while unspent balances are carried forward as liability for future utilisation and disclosed as “Unspent Funds for Assisted Projects” under Other Liabilities in the Balance Sheet.

Amounts received with a specific direction from donors that those amounts shall form part of the Corpus of the Foundation, are credited to the Corpus Fund.

Donations received in Kind in the form of Fixed Assets are accounted at a Notional Value of Rupee One with corresponding Donation Income in the Income and Expenditure Account. The fair value of the Fixed Asset is separately disclosed in the Notes to Accounts.

b) Dividend income is recognised when the Company’s right to receive dividend is established by the reporting date.

c) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head “Other Income” in the statement of income and expenditure.

- **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.



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 01 April 2024 to 31 March 2025

- **Income taxes**

Provisions for taxation has not been made in the books of accounts in view of the exemption of income of the Foundation u/s 11 read with section 2(15) of the Income Tax Act, 1961.

- **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.

- **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

CIN : U88900PN2023NPL224945

Balance Sheet as at 31 March 2025

(Amount in INR thousands)

Notes	31 March 2025	31 March 2024	
EQUITY AND LIABILITIES			
Shareholder's funds			
Share Capital	3	5.00	5.00
Reserves and surplus	4	(122.86)	76.99
Total shareholder's funds		(117.86)	81.99
Current liabilities			
Short-term borrowings	6	57.15	5.00
Trade payables	5		
(a) total outstanding dues of micro enterprises and small enterprises;		608.86	30.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Short-term provisions			-
Other current liabilities	7	38.11	-
Total current liabilities		704.12	35.00
Total		586.26	116.99
ASSETS			
Non-Current assets			
Property, Plant and Equipment	8	87.18	-
Total Non-Current assets		87.18	-
Current assets			
Trade receivables	9	-	-
Cash and cash equivalents	10	499.08	116.99
Other current assets	11	-	-
Total current assets		499.08	116.99
Total		586.26	116.99

As per our report of even date
For M/s. J S S K & Co.
Chartered Accountants
Firm Registration No.: 159591W

Krishna Shinde

Krishna Shinde
Partner
Membership No: 609848
Place: Pune
Date: 01/09/2025



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

Ashish Kumar
ASHISH KUMAR
Director
DIN: 10008216
Place : Pune
Date: 01/09/2025



Nidhi Pushpam
NIDHI PUSHPAM
Director
DIN: 10008215
Place : Pune
Date: 01/09/2025



ANEKAA CARE FOUNDATION

CIN : U88900PN2023NPL224945

Income and Expenditure account for the period 1 April 2024 to 31 March 2025

(Amount in INR thousands)

	Notes	For the year ended March 2025	For the period ended March 2024
INCOME:			
Revenue from operations	12	3,771.99	389.34
Other income	13	-	0.01
Total income		3,771.99	389.35
EXPENDITURE:			
Employee Benefit Expenses	14	92.01	-
Depreciation and amortisation expense	8	9.51	-
Other expenses	15	3,870.32	312.35
Total expenditure		3,971.84	312.35
Surplus/(Deficit) of income over expenditure before tax		(199.85)	76.99
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Taxation in respect of earlier period		-	-
Surplus/(Deficit) for the period		(199.85)	76.99
Earnings per equity share			
Equity Shares of par value of Rs.10 each	16		
Basic		(399.71)	153.99
Diluted		(399.71)	153.99

As per our report of even date
For M/s. J S S K & Co.
Chartered Accountants
Firm Registration No.: 159591W

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

Krishna Shinde

Krishna Shinde
Partner
Membership No: 609848
Place: Pune
Date: 01/09/2025



Ashish
ASHISH KUMAR
Director
DIN: 10008216
Place : Pune
Date: 01/09/2025



Adhi Pushpam
ADHI PUSHPAM
Director
DIN: 10008215
Place : Pune
Date: 01/09/2025



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

(Amount in INR thousands)

3 Share capital

Authorised

5,000 equity shares of Rs. 10 each

50.00 50.00

Total

50.00 50.00

Issued, subscribed and paid up

500 equity shares of Rs. 10 each fully paid

5.00 5.00

Total

5.00 5.00

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

	31 March 2025		31 March 2024	
	Number of shares	Amount	Number of shares	Amount
Outstanding at the beginning of the year	-	-	-	-
Issued during the year	500	5.00	500	5.00
Outstanding at the end of the year	500.00	5.00	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

Name of the shareholder	31 March 2025		31 March 2024	
	Number of shares	% of holding in the class	Number of shares	% of holding in the class
Ashish Kumar	250.00	50%	250.00	50%
Nidhi Pushpam	250.00	50%	250.00	50%
Total	500.00	100%	500.00	100%

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 2025		31 March 2024		% change
	Number of shares	% of holding in the class	Number of shares	% of holding in the class	
Ashish Kumar	250.00	50%	250.00	50%	-
Nidhi Pushpam	250.00	50%	250.00	50%	-

Name of the promoter	31 March 2024		% change
	Number of shares	% of holding in the class	
Ashish Kumar	250.00	0%	-
Nidhi Pushpam	250.00	0%	-

4 Reserves and surplus

	31 March 2025	31 March 2024
Surplus/(deficit) in the Income & Expenditure account		
Opening balance	76.99	-
Add: Surplus/(deficit) for the period	(199.85)	76.99
Closing balance	(122.86)	76.99
Total reserves and surplus	(122.86)	76.99



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

(Amount in INR thousands)

5 Trade payables	31 March 2025	31 March 2024
(a) total outstanding dues of micro enterprises and small enterprises	608.86	30.00
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total trade payables	608.86	30.00

Ageing of trade payables

	31 March 2025	31 March 2024
(i) MSME		
Less than 1 year	608.86	30.00
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	608.86	30.00
(ii) Others		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
(iii) Disputed dues - MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
(iv) Disputed dues - Others		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
	-	-
Total	608.86	30.00

6 Short-term borrowings

	31 March 2025	31 March 2024
Loan from Ashish Kumar*	17.84	5.00
HDFC Credit Card**	39.31	-
Total Short-term borrowings	57.15	5.00
*Loan repayable on demand		
**Repayable in 12 equal installments		

7 Other current liabilities

	31 March 2025	31 March 2024
Duties and taxes	38.11	-
Total other current liabilities	38.11	-



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

8 Property, Plant & Equipment

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1st April 2024 Rs	Addition during the year Rs	Deduction during the year Rs	As at 31st March 2025 Rs	As at 1st April 2024 Rs	Addition during the year Rs	Deduction during the year Rs	As at 31st March 2025 Rs	As at 31st March 2025	As at 31st March 2024
Furniture and Fixtures	-	14.70	-	14.70	-	0.02	-	0.02	14.68	-
Computers	-	65.99	-	65.99	-	7.84	-	7.84	58.15	-
Office Equipments	-	16.00	-	16.00	-	1.65	-	1.65	14.35	-
Current Year	-	96.69	-	96.69	-	9.51	-	9.51	87.18	-
Previous Year	-	-	-	-	-	-	-	-	-	-



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

(Amount in INR thousands)

	For the year ended March 2025	For the period ended March 2024
12 Revenue from operations		
Donation received	3,771.99	389.34
Total revenue from operations	3,771.99	389.34
13 Other income		
Interest Income	-	0.01
Total other income	-	0.01
14 Employee benefit expenses		
Salaries and Allowances	92.01	-
	92.01	-
15 Other expenses		
Expenses for projects and activities		
Food Distribution Activity	140.75	79.40
Orphanage Support Program	128.81	45.33
Child Education Program	96.46	16.94
Educational Support	95.00	-
Payment Gateway Fees	21.51	-
Telecalling Expenses	1,010.33	-
Medical Emergency Support	164.96	10.00
Sanitation & Hygien Program	7.75	4.20
Campaigning Expenses	1,628.68	44.69
Staff Welfare Expenses	54.22	-
Profession Tax	5.00	-
Professional fees	66.50	30.00
Office Rent	216.00	48.00
Admin Charges	11.44	8.25
Website Development	76.14	22.50
Other Expenses	141.79	3.04
Interest On Loan	3.26	-
Finance Charges	1.71	-
Total other expenses	3,870.32	312.35



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

(Amount in INR thousands)

16 Earnings per Share (EPS)	For the year ended March 2025	For the period ended March 2024
Profit after tax	(199.85)	76.99
Net loss for calculation of basic and diluted EPS	<u>(199.85)</u>	<u>76.99</u>
Weighted average number of equity shares in calculating basic and diluted EPS	500.00	500.00
Basic EPS	(399.71)	153.99
Diluted EPS	(399.71)	153.99
Reconciliation of weighted average number of equity shares in calculating basic and diluted EPS		
No. of equity shares issued	500.00	500.00
Weighted average number of equity shares in calculating basic and diluted EPS*	<u>500.00</u>	<u>500.00</u>

*Earnings per share is not annualised.



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

(Amount in INR thousands)

17 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****Key Management Personnel:**

Ashish Kumar (Director)
Nidhi Pushpam (Director)

Companies/firms in which director can exercise significant influence:

LLP owned by director - Ashish Kumar & Nidhi Pushpam

ANAYRA CONSULTANCY SERVICES LLP

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

	For the year ended March 2025	For the period ended March 2024
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Repayment of Loan	2.50	-
Reimbursement of Expenses	25.00	-
Loan Taken from Director	29.94	-
Loan repaid to Director	14.60	-

(c) Outstanding balances**Particulars**

	31 March 2025	31 March 2024
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1 Ashish Kumar Advance received from Directors	17.84	2.50
2 Nidhi Pushpam Advance received from Directors	-	2.50

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



ANEKAA CARE FOUNDATION

Notes forming part of the financial statements from 1 April 2024 to 31 March 2025

19 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)

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.



20 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.

21 Ratios analysis & it's elements

Particulars	31 March 2025	31 March 2024
Current Ratio	0.71	3.34
Debt-Equity Ratio	Not applicable as no debt	Not applicable as no debt
Debt Service Coverage Ratio	Not applicable as no interest expense	Not applicable as no interest expense
Return on Equity Ratio	Not relevant for Section 8 company	Not relevant for Section 8 company
Inventory turnover ratio	Not applicable as no inventory	Not applicable as no inventory
Trade receivables turnover ratio	Not applicable as no trade receivable	Not applicable as no trade receivable
Trade payables turnover ratio	Not applicable as no purchase	Not applicable as no purchase
Net capital turnover ratio	Not relevant for Section 8 company	Not relevant for Section 8 company
Net profit ratio	-5.30%	19.78%
Return on Capital employed	Not relevant for Section 8 company	Not relevant for Section 8 company
Return on investment	Not relevant for Section 8 company	Not relevant for Section 8 company

Ratios	Numerator	Denominator	31 March 2025		31 March 2024	
			Numerator	Denominator	Numerator	Denominator
Current Ratio	Current assets	Current liabilities	499.08	704.13	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	-	608.86	-	30.00
Net capital turnover ratio	Revenue from operations	Working Capital	-	-	-	-
Net profit ratio	Profit/(loss) after tax	Revenue from operations	-199.85	3,771.99	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.

- 22 The Foundation was incorporated in October 2023; hence, previous year figures are not comparable
- 23 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. J S S K & Co.
Chartered Accountants
Firm Registration No.: 159591W

Krishna Shinde

Krishna Shinde
Partner
Membership No: 609848
Place: Pune
Date: 01/09/2025



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

Ashish Kumar
ASHISH KUMAR
Director
DIN: 10008216
Place: Pune
Date: 01/09/2025



Nidhi Pushpam
NIDHI PUSHPAM
Director
DIN: 10008215
Place: Pune
Date: 01/09/2025

