



Independent Auditor's Report

To the Members of **PREMANSH FOUNDATION**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of **PREMANSH FOUNDATION** ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies 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 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 Company as at 31st March, 2025 and its profit/loss for the year ended on that date.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	NIL	

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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 financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 and financial performance of the Company 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 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 management 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the **Annexure A** statement on the matters specified in paragraphs 3 and 4 of the Order.
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 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 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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 it's knowledge and belief, no funds 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(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 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 it's knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and
(c) Based on such 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 mis-statement.

- v. No dividend have been declared or paid during the year by the company.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 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. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

S R S G & Associates
Chartered Accountants
FRN-023279C



CA Sachin Gupta
Partner
M.No.-538669
Date: 01/09/2025
Place: Noida
UDIN: 25538669BMIWUC2310

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in paragraph 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of M/s. Premansh Foundation on the financial statements as of and for the year ended March 31, 2025

- (i) In respects of its fixed Assets :
 - a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
 - b) Some of the fixed assets were physically verified during the year by management in accordance with a program of verification, which in our opinion provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on such verification.
 - c) The company does not have any immovable properties of freehold or leasehold land and building and hence reporting under clause (i) (c) of the CARO 2016 is not applicable.
- (ii) As explained to us, the inventories were physically verified during the year by the management at reasonable intervals and no material discrepancies were noticed on physical verification.
- (iii) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under Section 189 of the Act. Accordingly, the provisions of clause 3(iii) (a), (b) and (c) of the Order are not applicable to the Company and hence not commented upon.
- (iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of Section 185 and 186 of the Act are applicable and hence not commented upon.
- (v) The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.
- (vi) The central government has not prescribed the maintenance of the cost records under section 148 (1) of the Act.



(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including income tax, provident fund, employees' state insurance, Goods & service tax, duty of customs and other material statutory dues, as applicable to the Company, have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of outstanding statutory dues were in arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of income tax, Goods & service tax and customs duty which have not been deposited on account of any dispute.

- (viii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to a financial institution, bank, government or debenture holders.
- (ix) During the year Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments).
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations given by the management, we report that no fraud by the company or on the company by the officers and employees of the Company has been noticed or reported during the year.
- (xi) The provisions of Section 197 read with Schedule V to the Act are applicable only to public companies. Accordingly, the provisions of Clause 3(xi) of the Order are not applicable to the Company.
- (xii) Company is not a nidhi company hence the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- (xiii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations given by the management, transactions with the related parties are in compliance with Section 188 of the Act where applicable and the details have been disclosed in the notes to the Financial Statements, as required by the applicable accounting standards. The provisions of Section 177 of the Act are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to Section 177 of the Act is not applicable to the Company and hence not commented upon.
- (xiv) According to the information and explanations given to us and on an overall examination of the balance sheet, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(xiv) are not applicable to the company and, not commented upon.



- (xv) Based on our audit procedures performed for the purpose of reporting the true and fair view of the Financial Statements and according to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him.

According to the information and explanations given to us, the provisions of Section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

S R S G & Associates
Chartered Accountants
FRN-023279C



CA Sachin Gupta
Partner
M.No.-538669
Date: 01/09/2025
Place: Noida
Udin: 25538669BMIWUC2310

PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

1. Corporate information:

PREMANSH FOUNDATION ('the Company') was established as a **Section 8 Private Limited Company** under the Indian Companies Act and incorporated on 07 April 2023.

The principal business of the company is to carry out charitable activities for poor people. Business of the Company includes to promote the study, Practice and knowledge of music, art, science and to give or to invite writers, speakers, poets, composers, philosophers, religious preachers and to purchase and distribute copyrights, books, pamphlets, articles, magazines and to give prizes and awards, to provide education in academic and vocational courses and to conduct examinations and to award degrees, diplomas, scholarship, prizes and cash assistance in such form and manner as may be decided by the Company.

Significant Accounting Policies

Basis of preparation

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2 Summary of significant accounting policies

a) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in accordance with the requirements of the respective accounting standard.

b) Property, Plant and Equipment

Property, plant & equipment (Fixed assets) are carried at the cost of acquisition or construction less accumulated depreciation. The cost of property, plant & equipment (fixed assets) includes non-refundable taxes, duties, freight and other incidental expenses related to the acquisition and installation of the respective assets.

Subsequent expenditure related to an item of property, plant & equipment (fixed asset) is capitalized only if it increases the future benefits from the existing assets beyond its previously assessed standards of performance.

Advances paid towards acquisition of property, plant & equipment (fixed assets) outstanding at each balance sheet date are shown under long term loans and advances. Cost of assets not ready for intended use, as on the balance sheet date, is shown as capital work-in-progress.

PREMANSH FOUNDATION


Director

PREMANSH FOUNDATION


Director



PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

Depreciation on property, plant & equipment (fixed assets) is provided using the written down value method based on the useful life of the assets as specified in Schedule II to the Companies Act, 2013. Depreciation is calculated on a pro-rata basis from the date of installation till the date the assets are sold or disposed.

c) **Impairment**

The carrying amounts of assets are reviewed at each balance sheet date whether 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 assets net selling price and value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

d) **Leases**

Where the Company is the lessee

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Operating lease payments are recognized as an expense in the Statement of Profit and Loss on straight line basis over the lease term.

Where the Company is the lessor

Assets subject to operating leases are included in fixed assets. Lease income is recognised in the Statement of Profit and Loss on a straight-line basis over the lease term. Costs, including depreciation are recognised as an expense in the Statement of Profit and Loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognised immediately in the Profit and Loss Account.

e) **Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Sale of Goods

Revenue from sale of goods to customers is recognized on dispatch of goods from the Company premises and upon the passage of significant risks and rewards of ownership of the goods to the customers. Sales are recorded at invoice value, net of sales tax, trade discount and sales returns.

Sale of Services

Service income is recognized as per the terms of contracts with customers when the related services are performed, or the agreed milestones are achieved.

f) **Operating Cycle**

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and noncurrent.

PREMANSH FOUNDATION


Director

PREMANSH FOUNDATION


Director



PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

g) Retirement and other employee benefits

All employee benefits payable/available within twelve month of rendering service are classified as short term employee benefits. Benefits such as salaries, wages, and bonus etc. are recognized in profit and loss in the period in which the employee renders the service.

As the provisions of the Employees Provident Fund and Miscellaneous Act, 1952, contribution to provident is deposited with the regional provident commissioner and charged to the statement of profit and loss.

h) Inventories

Inventories are valued as lower of cost or net realizable value. The basis of determination of cost is weighted average basis. Finished goods are valued at raw material cost plus appropriate share of labor and production overhead. Work in progress goods are valued at raw material cost plus appropriate share of labor and production overhead depending upon stage of completion wherever applicable.

i) Investment

Investments that are readily realizable and are intended to be held for not more than 12 months from the date, on which such investments are made, are classified as current investments. All other investments are classified as non-current investments. Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investment. Currently Company do not have any invest.

j) Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available to realize such assets. In other situations, deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance taxes paid and income tax provisions arising in the same tax jurisdiction and where the Company intends to settle the asset and liability on a net basis.

k) Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

l) Provisions

A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not

PREMANSH FOUNDATION


Director

PREMANSH FOUNDATION


Director



PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

m) **Contingent liabilities and contingent assets**

A disclosure for 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.

Contingent assets are not recognized in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

n) **Cash and cash equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term investments with an original maturity of one year or less.

PREMANSH FOUNDATION
A. Shukla
Director

PREMANSH FOUNDATION
Shukla
Director



PREMANSH FOUNDATION
CIN-U88900UP2023NPL179557
Balance Sheet as at 31st March 2025

(All amounts are in hundreds)

	Note	As at 31-Mar-25	As at 31-Mar-24
Equity and Liabilities			
Shareholder's Funds			
(a) Share Capital	3	1000.00	1000.00
(b) Reserves and Surplus	4	1131.69	732.93
Non-Current Liabilities	5	0.00	0.00
Current Liabilities			
(a) Trade payables	6	59.00	50.00
(b) Other Current Liabilities	7	250.00	250.00
Total		2440.69	2032.93
ASSETS			
Non Current Assets			
(a) Property, Plant & Equipment & intangible assets			
(i) Property, Plant & Equipments	8	128.62	335.31
(b) Other Non Current Assets		0.00	0.00
Current Assets			
(a) Cash and cash equivalents	9	2212.07	1532.62
(b) Other Current Asset	10	100.00	165.00
Total		2440.69	2032.93

Significant accounting policies

1

Notes to the financial statements

2

The notes referred to above form an integral part of these financial statements

As per our report of even date attached.

For S R S G & Associates

Chartered Accountants

Firm Registration No. 023279C



Sachin Gupta

Membership No: 538669

UDIN: 25538669BMIWUC2310

Place : Noida

Date : 01/09/2025

**For and on behalf of the Board of Directors of
Premansh Foundation**

PREMANSH FOUNDATION

A. Shukla
Director

Anurag Shukla

Director

DIN : 02341348

PREMANSH FOUNDATION

Shukla
Director

Shikha Shukla

Director

DIN : 07842253

PREMANSH FOUNDATION
CIN-U88900UP2023NPL179557
Statement of Income & Expenditure for the year ended 31st March 2025

(All amounts are in hundreds)

Particulars		Note	For the year ended 31-Mar-25	For the year ended 31-Mar-24
I	Donation Received	11	13,87,301	5,17,402
II	Other Income	12	73.01	86.91
III	Total Revenue		13946.02	5260.93
IV	Expenses :			
	Project/Programs expenses	13	9883.57	3420.56
	Employee benefit expense	14	1473.40	100.00
	Financial costs	15	0.00	0.00
	Depreciation	8	206.68	4.69
	Other expenses	16	1983.60	1002.75
	Total Expenses		13547.25	4528.00
V	Surplus/(Deficit) for the period		398.77	732.93

Significant accounting policies - 1

Notes to the financial statements - 2

The notes referred to above form an integral part of these financial statements

As per our report of even date attached.

For S R S G & Associates

Chartered Accountants

Firm Registration No. 023279C

Sachin Gupta



Sachin Gupta

Membership No: 538669

UDIN: 25538669BMIWUC2310

Place : Noida

Date : 01/09/2025

For and on behalf of the Board of Directors of
Premansh Foundation

PREMANSH FOUNDATION

Anurag Shukla
Director

Anurag Shukla

Director

DIN : 02341348

PREMANSH FOUNDATION

Shikha Shukla
Director

Director

Shikha Shukla

Director

DIN : 07842253

PREMANSH FOUNDATION
CIN-U88900UP2023NPL179557
Statement of Profit and Loss for the year ended 31st March 2025

(All amounts are in hundreds)

Particulars		Note	For the year ended 31-Mar-25	For the year ended 31-Mar-24
I	Revenue from operations			
	Voluntary Contribution/Donation	11	13873.01	5174.02
II	Other Income	12	73.01	86.91
III	Total Revenue		13946.02	5260.93
IV	Expenses :			
	Project/Programs expenses	13	9883.57	3420.56
	Employee benefit expense	14	1473.40	100.00
	Financial costs	15	0.00	0.00
	Depreciation	8	206.68	4.69
	Other expenses	16	1983.60	1002.75
	Total Expenses		13547.25	4528.00
V	Profit before exceptional and extraordinary items and tax (III-IV)		398.77	732.93
VI	Exceptional items		0.00	0.00
VII	Profit / (Loss) before extraordinary items and tax (V+VI)		398.77	732.93
VIII	Extraordinary items		0.00	0.00
IX	Profit before tax (VI (+/-) VIII)		398.77	732.93
X	Tax Expense			
	1. Current tax expense for current year		0.00	0.00
	2. Deferred Tax Assets / (Deferred Tax Liability)		0.00	0.00
XI	Profit / (Loss) from continuing operations (IX+X)		398.77	732.93
XII	Profit V(loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discontinuing operations		0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		0.00	0.00
XV	Profit (Loss) for the period (XI + XIV)		398.77	732.93
XVI	Earning per equity share			
	No. of Shares		10,000	10,000
	EPS Basic & Diluted		3.99	7.33

Significant 1
Notes to th 2

The notes referred to above form an integral part of these financial statements
As per our report of even date attached.

For S R S G & Associates
Chartered Accountants
Firm Registration No. 023279C

Sachin Gupta
Membership No: 538669
UDIN: 25538669BBIWUC2310
Place : Noida
Date : 01/09/2025



For and on behalf of the Board of Directors of
Premansh Foundation

PREMANSH FOUNDATION

Anurag Shukla
Director
DIN : 02341348

PREMANSH FOUNDATION

Shikha Shukla
Director
DIN : 07842253

Director

PREMANSH FOUNDATION

Notes referred to and forming part of Financial Statements

Amount in hundreds except number of shares

3: Share Capital

Authorised share capital

10000 Equity Shares of Rs. 10/- each,

As at
March 31, 2025

As at
March 31, 2024

100,000

100,000

1000.00

100,000

Issued, Subscribed and Paid Up

10000 Equity Shares of Rs. 10/- each,

100,000

100,000

1000.00

100,000

(a) Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period:

	March 31, 2025		March 31, 2024	
	No. of Shares	Amount (Rs.)	No. of Shares	Amount (Rs.)
At the beginning of the period	-	-	-	-
Issued during the period	10,000	100,000	10,000	100,000
Outstanding at the end of the period	10,000	100,000	10,000	100,000

b) Terms/ rights attached to equity shares :

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the Annual General Meeting. Company has not declared any dividend in the current period.

(c) Details of Shareholders holding more than 5% shares in the company :

Name of Shareholders	March 31, 2025		March 31, 2024	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Shikha Shukla	5,000	50.00	5,000	50.00
Anurag Shukla	5,000	50.00	5,000	50.00

(d) Share held by holding Company

March 31, 2025		March 31, 2024	
No. of Shares	% of Holding	No. of Shares	% of Holding
-	-	-	-

PREMANSH FOUNDATION

A. Shukla
Director

PREMANSH FOUNDATION

Shukla
Director



4 : Reserves and SurplusSurplus

Opening Balance

Surplus transferred from Statement of Profit & Loss

Closing Balance

As at March 31, 2025	As at March 31, 2024
732.93	-
398.77	732.93
1131.69	732.93

5 : Non-Current Liability

As at March 31, 2025	As at March 31, 2024
-	-
-	-

6 : Trade Payables

Total outstanding dues of Micro enterprise and Small enterprises

Total outstanding dues of creditors other than Micro enterprise and Small enterprises

As at March 31, 2025	As at March 31, 2024
-	-
59.00	50.00
59.00	5,000

7 : Other Current Liabilities

Provision for Audit fees

As at March 31, 2025	As at March 31, 2024
250.00	250.00
250.00	250.00

9 : Cash and Cash Equivalents

Cash in hand

Balances with banks-

Axis Bank

Indusand Bank

As at March 31, 2025	As at March 31, 2024
155.63	2.44
1587.12	1530.18
469.32	
2212.07	1532.62

10 : Other Current Asset

NSDL Security Deposit

TDS Receivables

As at March 31, 2025	As at March 31, 2024
100.00	100.00
0.00	65.00
100.00	165.00

PREMANSH FOUNDATION


 Director

PREMANSH FOUNDATION


 Director


PREMANSH FOUNDATION**Notes referred to and forming part of Financial Statements**

11	Revenue from operations	For the year ended 31-Mar-25	For the year ended 31-Mar-24
	Voluntary Contribution/Donation	13873.01	5174.02
		13873.01	5174.02
12	Other Income	For the year ended 31-Mar-25	For the year ended 31-Mar-24
	Interest from Bank	73.01	86.91
		73.01	86.91
13	Project Expenses	For the year ended 31-Mar-25	For the year ended 31-Mar-24
	Education & Empowerment	413.57	1067.00
	Environment	199.93	0.00
	Health Programs	8664.26	1545.56
	Nutrition & Food Assistance	440.50	308.00
	Project Salary	0.00	500.00
	Skill Building & Livelihood	165.31	0.00
		9883.57	3420.56
14	Employee benefits expense	For the year ended 31-Mar-25	For the year ended 31-Mar-24
	Salaries, wages, Staffwelfare and bonus	1473.40	100.00
		1473.40	100.00
15	Finance Costs	For the year ended 31-Mar-25	For the year ended 31-Mar-24
		-	-
16	Other Expenses	For the year ended 31-Mar-25	For the year ended 31-Mar-24
	Audit Fees	250.00	250.00
	Legal & Professional Charges	170.00	286.00
	Printing & Stationery Exp	105.90	130.80
	Website Expenses	209.00	196.20
	Conveyance Exp	87.83	139.75
	Others	1160.87	0.00
		1983.60	1002.75

PREMANSH FOUNDATION


 Director

PREMANSH FOUNDATION


 Director


PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

17. Related Party Disclosures:

1) Names and description of related parties where control exists irrespective of whether transactions have occurred or not		Name
1.	Key Managerial Personnel	a) Anurag Shukla b) Shikha Shukla
2.	Holding Company	NA
3.	Enterprises under common control	

Particulars		Holding / Ultimate holding company		Enterprise under common control		Key management personnel	
		31st March 2025	31st March 2024	31st March 2025	31st March 2024	31st March 2025	31st March 2024
A	<u>Transactions during the year</u>						
	<u>Salary as project director</u>						
	Shikha Shukla					1,00,000	50,000
B	<u>Outstanding Balances at Year End</u>						
	<u>Balances Payables</u>						
	<u>Balances Receivables</u>						

PREMANSH FOUNDATION

A. Shukla
Director

PREMANSH FOUNDATION

Shukla
Director



PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

18. Details of Dues to Micro and Small Enterprises as Defined under the MSMED Act, 2006

The Company has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at March 31, 2025 together with interest paid / payable under this Act has not been given.

19. Other Statutory Information

1	The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
2	The Company do not have any transactions with companies struck off.
3	The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
4	The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
5	There are no loans or advances in the nature of loans that are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are repayable on demand or without specifying any terms or period of repayment.
6	<p>The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:</p> <p>(a) 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</p> <p>(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries</p>
7	<p>The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:</p> <p>(a) 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</p> <p>(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,</p>
8	The Company have not 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
9	The Company is not a declared willful defaulter by any bank or financial Institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on willful defaulters issued by the Reserve Bank of India.

PREMANSH FOUNDATION


 Director

PREMANSH FOUNDATION


 Director


PREMANSH FOUNDATION

Notes to financial statements for the year ended March 31, 2025

20. Previous Year Figures

Previous year figures have been regrouped /rearranged wherever considered necessary to correspond to current year classifications.

As per our report of even date

**For S R S G & Associates
Chartered Accountants**

Firm Registration No. 023279C



Sachin Gupta

Partner

Membership No: 538669

Place – Noida

Date – 01/09/2025

For Premansh Foundation

PREMANSH FOUNDATION


Director

Anurag Shukla

Director

DIN: 02341348

PREMANSH FOUNDATION


Director

Shikha Shukla

Director

DIN: 07842253

Premansh Foundation
Depreciation as per Companies Act as on 31st March 2025

(All amounts are in hundreds)														
Particulars		Rate	Gross Block				Depreciation					Net Block		
			Value at the beginning	Addition during the year	Scrap Consideration	Value at the end	Accumulated balance of Depreciation at the beginning of year	Date of Purchase	Days for which the asset was in use	Depreciation during the year	Deduction during the year	Accumulated Depreciation at the end of year	WDS as on 31.03.2025	WDS as on 31.03.2024
Computer		6.3 (6%)	0.00	340.00	0.00	340.00	4.69	23/03/2024	365	206.68		211.38	128.62	335.31
			0.00	340.00	0.00	340.00	4.69			206.68	0.00	211.38	128.62	335.31



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PREMANSH FOUNDATION

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Director

PREMANSH FOUNDATION

[Signature]

Director