



INDEPENDENT AUDITOR'S REPORT

To the Members of
ANAYATTA FOUNDATION

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **ANAYATTA FOUNDATION** ("the Company"), which comprise the Balance Sheet as at **March 31, 2025**, the Statement of Profit and Loss Account for the year ended, and 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:

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2025;
- b) In the case of the Statement of Profit and Loss, of the 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



Management's Responsibility for the Financial Statements

Management and Board of Directors of company is responsible for the matters stated in Sec 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 of the Company in accordance with the Accounting Principles generally accepted in India, including the Accounting Standards specified under the Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding the assets of the company and for preventing and detecting the 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 internal financial control, that were operating effectively for insuring 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting standards and matters which are required to be included in the audit report under the provision of the Act and the Rules made there under. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statement that gives true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company operating effectiveness of such controls An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by company's management and Board of Director, as well as evaluating the overall presentation of the financial statements.

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



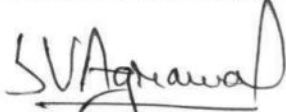
Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 issued by the Central Government of India in terms of section 143(11) of the Companies Act, 2013 is not applicable to the company for the year under review.
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 purpose of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss 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 referred to section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e) There are no financial transactions or matters, which have any adverse effect on the functioning of the company;
 - f) On the basis of written representations from Directors taken on record by the Board of Directors, we report that none of the Directors are disqualified as on 31st March, 2025 from being appointed as director under Section 164(2) of the Companies Act, 2013;
 - g) Since the company's turnover as per last audited financial statements is less than Rs.50 crores and its borrowings from bank and financial institutions at any time during the previous year is less than Rs.25 Crores, the company is exempted from getting an opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and
 - h) In our opinion and to the best of our information and according to the explanation given to us, we report as under 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) Rule 2014:
 - 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; as such the question of commenting on any material foreseeable losses thereon does not arise.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

**FOR AGRAWAL DAMANI AND ASSOCIATES
CHARTERED ACCOUNTANTS**



**(SAVINAY AGRAWAL)
PARTNER
M. No.161458
FRN.No 134231W
UDIN: 25161458BMKSZC4916**



**Place: Nagpur
Date: 04.09.2025**

ANAYATTA FOUNDATION

(A company Lisenced under Section 8 of the Companies Act, 2013)

WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102

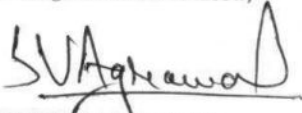
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BALANCE SHEET**AS AT 31ST MARCH, 2025****(Amount in Rupees)**

	Note No.	31-03-2025	31-03-2024
(I) EQUITY AND LIABILITIES :			
1. Shareholders' Funds :			
(a) Share capital	1	1,00,000	1,00,000
(b) Reserves & surplus	2	23,89,901	6,46,540
		24,89,901	7,46,540
2. Non-Current Liabilities :			
(a) Long-term borrowings	3	0	0
(b) Short-term Borrowing	4	0	57,440
(c) Other Long Term Liabilities	5	10,00,000	7,00,000
(d) Deferred tax liabilities (net)	6	0	0
		10,00,000	7,57,440
3. Current Liabilities :			
(a) Short-term provision			0
(b) Other current liabilities	7	2,149	12,60,313
(c) Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises			0
(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises		0	17,42,300
		2,149	30,02,613
	Total	34,92,050	45,06,593
(II) ASSETS :			
1. Non-current assets :			
(a) Fixed Assets :	9		
(i) Tangible assets		2,40,739	3,53,216
(ii) Intangible assets		2,40,739	3,53,216
(b) Long Term Loans And Advances	10	2,50,000	2,50,000
		2,50,000	2,50,000
2. Current Assets :			
(a) Cash and cash equivalents	11	30,00,401	39,01,340
(b) Short-term loans and advances	12	910	2,037
(c) Other Current assets	13		0
		30,01,311	39,03,377
	Total :	34,92,050	45,06,593


Significant Accounting Policies
and Other notes to the balance sheet


As per our report of even date.
FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants
(Firm Registration No. 134231W)


(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,
Date: 04/09/2025
UDIN: 25161458BMKSZC4916



FOR ANAYATTA FOUNDATION


PRAVIN M. KAKDE
(Director)
DIN- 09426565


DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620



ANAYATTA FOUNDATION

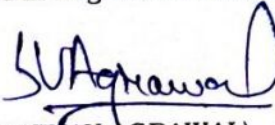
(A company Lisenced under Section 8 of the Companies Act, 2013)
WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102
CIN: U85300PN2021NPL206697

RECEIPT AND PAYMENT ACCOUNT


AS AT 31ST MARCH, 2025
(Amount in Rupees)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance		39,01,340	Program Expense		
			Health: Rehabilitation & Reintegration of Mentally Ill Patients		16,89,858
Donation Received	42,34,794		Rehabilitation Centre Program		4,32,133
Security Deposit Received	3,00,000		Community Mental Health Program		14,80,500
Interest Received	23,539	45,58,333	Health & Medical Camps - Mental Health Support		14,00,000
			Administrative Expense		
			Printing & Stationery Exp.	12,537	
			Telephone and Internet Exp	17,633	
			Office Expenses	2,16,251	
			Rent Expense	1,05,000	
			Electricity Expense	28,870	
			Audit Fees Paid	18,000	
			Profession Tax Paid	1,050	3,99,341
			Assets Purchased		
			Fixed Assets Purchased Centre		0
			Loans and Advances Repaid		57,440
			Closing Balance		30,00,401
TOTAL		84,59,673	TOTAL		84,59,673

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants
(Firm Registration No. 134231W)


(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,
Date: 04/09/2025
UDIN: 25161458BMKSZC4916




PRAVIN M. KAKDE
(Director)
DIN- 09426565



ANAYATTA FOUNDATION

DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620

ANAYATTA FOUNDATION

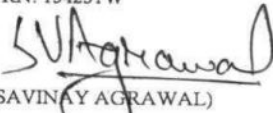
(A company Lisenced under Section 8 of the Companies Act, 2013)

WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102


CIN: U85300PN2021NPL206697

(Rupees in Thousands)		
Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before extraordinary items and tax	-2,24,599.00	-2,49,219.34
Adjustments for :		
Depreciation	1,12,477.00	17,864.34
Interest Expenses (Finance Cost)	-	354.00
Interest Income	-23,185.00	-8,765.00
Operating profit before working capital changes		
	-1,35,307.00	-2,39,766.00
Changes in working capital:		
Adjustments for :		
Decrease/(Increase) in Trade and other receivables	-	-
Decrease/(Increase) in Other Current Assets	1,127.00	-2,037.00
(Decrease)/Increase in Trade & Other Payable	-17,42,300.00	17,42,300.00
(Decrease)/Increase in Other Current Liabilities	-12,58,164.00	12,57,813.00
Net cash flow from / (used in) operating activities	-31,34,644.00	27,58,310.00
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	0.00	-3,47,826.00
Sale of Investments	0.00	-
Interest Received	23,185.00	8,765.00
Increase in Non-Current Asset	-	-2,50,000.00
Increase in Non Current Liabilities	3,00,000.00	7,00,000.00
Net cash (used in) investing activities	3,23,185.00	1,10,939.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Share Capital / Reserve & Surplus	19,67,960.00	9,54,260.00
Proceeds from Long-Term borrowings	0	-
Proceeds from Short Term borrowings	-57,440	57,440.00
Finance Cost	-	-354.00
Net from / (used in) financing activities	19,10,520.00	10,11,346.00
Net increase / (decrease) in Cash and cash equivalents	-9,00,939.00	38,80,595.00
Opening Balance of Cash and cash equivalents	39,01,340.00	20,745.00
Closing Balance of Cash and cash equivalents	30,00,401.00	39,01,340.00

As per our report on even date

For Agrawal Damani and Associates
Chartered Accountants
FRN: 134231W
(SAVINAY AGRAWAL)Partner (M.No.161458)
Nagpur,
Date: 04/09/2025
UDIN: 25161458BMKSZC4916

FOR ANAYATTA FOUNDATION


PRAVIN M. KAKDE
(Director)
DIN- 09426565
DR ABHISHEK A.
MAMARDE
(Director)
DIN- 10086620

ANAYATTA FOUNDATION

(A company Lisenced under Section 8 of the Companies Act, 2013)

WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102

CIN: U85300PN2021NPL206697

**STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH, 2025**

(Amount in Rupees)

	Note No.	2024-25	2023-24
INCOME :			
Grant and Donation Received	14	22,66,834	40,44,440
Other Income	15	23,185	8,765
Total Revenue :		22,90,019	40,53,205
EXPENDITURE :			
Employee benefits expense	16	0	40,871
Depreciation	9	1,12,477	17,864
Financial Expense	17	0	354
Other expenses	18	24,02,141	42,43,335
Total Expenses :		25,14,618	43,02,424
Profit/(Loss) for the year before Tax		-2,24,599	-2,49,219
Income Tax :			
Income Tax Provision			0
Deferred Tax			0
Profit/(Loss) for the year after Tax		-2,24,599	-2,49,219
Earning/(Loss) per Equity Share (Basic & Diluted)	19	(2.25)	(2.49)

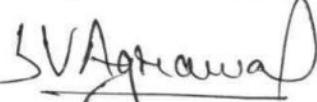
Other Information :

Notes '14' to '19' referred to above form an integral part of the Statement of Profit and Loss.

As per our report of even date.

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants

(Firm Registration No. 134231W)



(SAVINAY AGRAWAL)

Partner (M.No.161458)

Nagpur,

Date: 04/09/2025

UDIN: 25161458BMKSZC4916



FOR ANAYATTA FOUNDATION



PRAVIN M.

KAKDE

(Director)

DIN- 09426565



DR ABHISHEK

A. MAMARDE

(Director)

DIN- 10086620

ANAYATTA FOUNDATION
NOTES TO THE BALANCE SHEET

AS ON 31ST MARCH, 2025

(Amount in Rs)

31-03-2025

31-03-2024

1) Share Capital :

Authorised :

(10,000 Shares of Rs.10 each)

1,00,000

1,00,000

Issued, Subscribed and Paid Up :

(10,000 Shares of Rs.10 each)

1,00,000

1,00,000

Total :

1,00,000

1,00,000

Notes :

a) Terms/rights attached to equity shares :- The equity shares of the company, having par value of Rs. 10/- per share, rank *pari passu* in all respects including voting rights and entitlement to dividend.

b) The details of the shareholders holding more than 5% of shares in the company are :-

<u>Sr. No.</u>	<u>Name of the shareholder</u>	<u>Unit</u>	<u>31-03-2025</u>	<u>31-03-2024</u>
(i)	Pravin Madhukarji Kakde	No. of Shares	5,000	5,000
		%	50.00%	50.00%
(ii)	Dr. Abhishek Ashok Mamarde	No. of Shares	5,000	5,000
		%	50.00%	50.00%

Note-'1A' : SHARES HELD BY PROMOTORS

Current Reporting Period

<u>Sr No.</u>	<u>Promotor's Name</u>	<u>No of shares</u>	<u>% of total shares</u>
1	Pravin Madhukarji Kakde	5,000	50%
2	Dr. Abhishek Ashok Mamarde	5,000	50%

Previous reporting Period

<u>Sr No.</u>	<u>Promotor's Name</u>	<u>No of shares</u>	<u>% of total shares</u>	<u>% Change during the year</u>
1	Pravin Madhukarji Kakde	5,000	50%	0
2	Dr. Abhishek Ashok Mamarde	5,000	50%	0

Note-'1B' : STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period

<u>Balance at the beginning of the current reporting period</u>	<u>Changes in Equity Share Capital due to prior period error</u>	<u>Related Balance at the beginning of the current reporting period</u>	<u>Changes in Equity Share Capital during the current year</u>
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Transfer of Share

Pravin Madhukarji Kakde	5,000	-
Dr. Abhishek Ashok Mamarde	5,000	-

Previous reporting Period

<u>Balance at the beginning of the current reporting period</u>	<u>Changes in Equity Share Capital due to prior period error</u>	<u>Related Balance at the beginning of the previous reporting period</u>	<u>Changes in Equity Share Capital during the previous year</u>
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Transfer of Share

Pravin Madhukarji Kakde	5,000	5,000
Dr. Abhishek Ashok Mamarde	5,000	5,000



Pravin

Dr. Abhishek



NOTES TO THE BALANCE SHEET

AS ON 31ST MARCH, 2025

(Amount in Rs)

31-03-2025

31-03-2024

2) Reserves & Surplus :

RMHN Rehab and reintegration Programme Reserve	29,22,220	9,54,260
	29,22,220	9,54,260

Surplus :

As per last Balance Sheet	-3,07,720	-58,501
Add : Profit/(Loss) for the year	-2,24,599	-2,49,219
	-5,32,319	-3,07,720

Closing Balance

Total :	23,89,901	6,46,540
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3) Long Term Borrowings :

Loans and advances from Director:
(Unsecured)

Total :	0	0
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4) Short Term Borrowings :

Loans and advances from Director:
(Unsecured)
Pravin Kakde

Total :	0	57,440
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5) Other Long Term Liabilities :

Security Deposit

Total :	10,00,000	7,00,000
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6) Short-term provision :

Total :	0	0
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7) Other Current Liabilities :

Professional Fees Payable	0	9,84,368
Travelling Expense Payable	0	1,10,500
Salary Payable	0	40,346
TDS Payable	0	1,24,574
Professional Tax Payable	925	525
Loan and Advance Payable	1,224	0

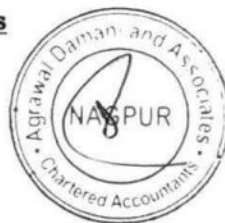
Total :	2,149	12,60,313
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10) Long Term Loans And Advances

Security Deposit

2,50,000

2,50,000



R. K. Kulkarni

M. D. Mishra



ANAYATTA FOUNDATION

(A company Licensed under Section 8 of the Companies Act, 2013)

WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102

CIN: U85300PN2021NPL20669Z

8) STATEMENT OF PROPERTY, PLANT AND EQUIPMENT, AS ON 31 ST MARCH 2025

Assets (At Cost)	Rate As per Companies Act	Gross Block On Opening Day	Additions during the year	Sales or adjust- ment	Gross Block on Closing Day	DEPRECIATION			Total upto Closing	Net Block as on 31.03.2025	Previous Year 31.03.2024
						Upto last Year	Adjust- ment	For the year			
(i) Tangible Assets											
Furniture & Fixtures	25.89%	2,60,740	0	0	2,60,740	18,428	0	62,590	81,018	1,79,722	2,42,312
Office Equipment	44.98%	1,17,086	0	0	1,17,086	6,182	0	49,887	56,069	61,017	1,10,904
Total :		3,77,826	0	0	3,77,826	24,610	0	1,12,477	1,37,087	2,40,739	3,53,216



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ANAYATTA FOUNDATION

Note-'9' : TRADE PAYABLES

(Amount in Rupees)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	17,42,300	-	-	-	17,42,300
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	17,42,300	-	-	-	17,42,300



Ranish
M. S. K.

NOTES TO THE BALANCE SHEET

AS ON 31ST MARCH, 2025

(Amount in Rs)

31-03-2025

31-03-2024

Total : **2,50,000** **2,50,000**

11) Cash and Bank Balances :

A) Cash in Hand	337	0
B) Bank Balance	30,00,064	39,01,340
HDFC Bank	812	28,93,961
State Bank Of India	29,97,836	9,52,803
Yes Bank	1,416	54,576

Total : **30,00,401** **39,01,340**

12) Short Term Loans And Advances

Advance to Employee	0	773
Interest Receivable on Saving Deposit	910	1,264

Total : **910** **2,037**

13) Other Current assets

Total : **0** **0**

Signature to Notes "1" to "13"

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants

(Firm Registration No. 134231W)

S. V. Agrawal

(SAVINAY AGRAWAL)

Partner (M.No.161458)

Nagpur,

Date: 04/09/2025

UDIN: 25161458BMKSZC4916



FOR ANAYATTA FOUNDATION

Pravin M. Kakde

PRAVIN M.

KAKDE

(Director)

DIN- 09426565

DR ABHISHEK

A. MAMARDE

(Director)

DIN- 10086620

Pravin M. Kakde

Pravin M. Kakde



ANAYATTA FOUNDATION

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

(Amount in Rs)

	<u>2024-25</u>	<u>2023-24</u>
14) Revenue from operations :		
A) Specified Grant Received (Ref. Annexure:1)	37,84,000	48,72,500
Add: Utilized Restricted Grant/ Donation Written Back	9,54,260	0
Less: Brought Forward restricted grant/ donation written back	0	0
Less: Brought Forward restricted grant/ donation refunded	0	0
Less: Unutilised restricted grant/ donations carried forward	29,22,220	9,54,260
B) Non-Specified Donation Received	2,40,100	1,25,000
C) Local Contribution	2,10,694	1,200
	<u>22,66,834</u>	<u>40,44,440</u>
Note :		
15) Other Income		
Interest on FDR	0	1,032
Interest Received on SB Account	23,185	7,733
Total :	<u>23,185</u>	<u>8,765</u>
16) Employee Benefit Expenses		
Salary	0	40,871
Total :	<u>0</u>	<u>40,871</u>
17) Finance Costs :		
Bank charges	0	354
Total :	<u>0</u>	<u>354</u>
18) Other Expenses :		
Professional Charges	0	5,500
Registration Expenses	0	25,000
Printing and Stationary	0	13,700
Professional Tax (PTEC)	0	2,500
Non-Specified Project Running Expense	5,86,101	2,78,395
Specified Program Running Expense (Ref. Annexure: A)	18,16,040	39,18,240
Total :	<u>24,02,141</u>	<u>42,43,335</u>
19) Other Information :		
1) <u>Earning Per Share</u>		
Profit/(Loss) for the year	(2,24,599)	(2,49,219)
Weighted Average Number of Equity shares of Rs. 10/- each	1,00,000	1,00,000
Basic and diluted earnings per share (in Rs.)	(2.25)	(2.49)
2) <u>Earnings in Foreign Exchange</u>	Nil	Nil
3) <u>Expenditure in Foreign Currency</u>	Nil	Nil
4) <u>Value of imports calculated on C.I.F. basis</u>		
Capital Goods		



Paul

Abhishek

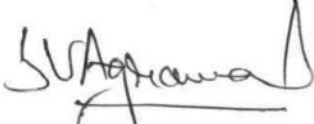


- 5) Other information pursuant to Part II of Schedule III to the Companies Act, 2013 has not been
- 6) Previous year's figures have been regrouped/reclassified/rearranged wherever necessary.

Signature to Notes "14" to "19"

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants

(Firm Registration No. 134231W)



(SAVINAY AGRAWAL)

Partner (M.No.161458)

Nagpur,

Date: 04/09/2025

UDIN: 25161458BMKSZC4916



FOR ANAYATTA FOUNDATION



PRAVIN M.
KAKDE
(Director)
DIN- 09426565



DR ABHISHEK
A. MAMARDE
(Director)
DIN- 10086620



ANAYATTA FOUNDATION

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

SL. NO.	PARTICULARS	RATE OF DEP.	WDV as on 01.04.2024	Addition during the year		Deductions during the year	TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2025
				More than 180 days	Less than 180 days				
1	FURNITURE (10)	10%	2,43,503	-	-	-	2,43,503	24,350	2,19,153
2	PLANT & MACHINERY (15)	15%	-	-	-	-	-	-	-
3	PLANT & MACHINERY (40)	40%	-	-	-	-	-	-	-
4	INTANGIBLE ASSETS (25) Plinth No. 5 & 6	25%	-	-	-	-	-	-	-
Current Year Total :-			2,43,503	-	-	-	2,43,503	24,350	2,19,153



Robert

M. S. J.



ANAYATTA FOUNDATION

[A company Lisenced under Section 8 of the Companies Act, 2013]

WARD NO 1, MU TAMASWADI TAH PARSHIVANI, NAGPUR, MAH., India, 441102


CIN: U85300PN2021NPL206697

Annexure-A : Specific Grant Received during the year and their utilisation is as follows:

Donor	Purpose of Donation	Year	Unspent Opening Balance [A]	Donation Received/ Receivable During the Year [B]	Utilisation During the Year [C]	Unspent Closing Balance [A+B+C]
RG Manudhane Foundation for Excellence	Rehabilitation and reintegration: Facilitating exit pathways out of psychiatric institutions	2024-25	9,54,260	37,84,000	18,16,040	29,22,220
	Total		9,54,260	37,84,000	18,16,040	29,22,220

As per our report of even date.

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants
(Firm Registration No. 134231W)


(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,

Date: 04/09/2025

UDIN: 25161458BMKSZC4916

FOR ANAYATTA FOUNDATION



PRAVIN M. KAKDE
(Director)
DIN- 09426565



DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620



ANAYATTA FOUNDATION
(CIN: U85300PN2021NPL206697)

20) Significant Accounting Policies

(For the year ended on 31/03/2025)

I. Corporate Information

ANAYATTA FOUNDATION ("the Company") was incorporated on 6th December, 2022 under section 8 of the Companies Act, 2013 and commenced its activities on the same date. The company is primarily engaged in the following activities on non-profit basis:

- a) To work towards enhance the organization capacity to meet the need of underprivileged, marginalized, vulnerable in the sector of Health (Mental Health and non-communication diseases, General Medical Condition) people health care products to each and every section of society.
- b) To facilitate proper consultation and education regarding Mental health care and wellbeing.
- c) To carry activities for promoting and education on School Mental health and College's wellbeing.
- d) Providing facilities to inmates on Rehabilitation and reintegration: Facilitating exit pathways out of psychiatric institutions.

II. Basis of preparation and presentation of financial statements

- a) The Accounting policies not specifically referred to otherwise are consistent, in consonance with generally accepted accounting principles in India, and in compliance with all material aspects of the Accounting Standards specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other relevant provisions of the Act.
- b) The financial statements are prepared in accordance with the relevant presentation requirement of the Companies Act 1956, and Companies Act, 2013 as applicable under the historical cost convention on the basis of going concern. The Company generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.
- c) The company has considered its operating cycle as 12 months for the purpose of current or non-current classification of Assets and liabilities.

III. Use of Estimates

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and the estimates are recognized in the period in which the results are known / materialized.



Rahul

Alish



IV. Fixed Assets

Fixed assets are recorded at the cost of acquisition inclusive of freight, duties, taxes and other incidental charges related to acquisition.

V. Depreciation and Amortization

Depreciation has been provided for on Written Down Value method as per the useful life prescribed in schedule II to the Companies Act, 2013.

VI. Investments

Long Term investments are stated at cost. The diminution, if any, in the value of investments stated at cost, is recognized when such diminution is considered other than temporary.

VII. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operations is net of service tax.

VIII. Taxes on Income

- a) The current tax is determined as per the provisions of the Income Tax Act.
- b) Deferred income tax is recognized on timing difference, between taxable income and accounting income which originate in one period and are capable of reversal in one or more subsequent periods. The tax effect is calculated on the accumulated timing differences at the year-end based on tax rates laws, enacted or substantially enacted as of the balance sheet date.

IX. Provisions, Contingent liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is present obligation as a result of past event and it is probable that there will be outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.



R. K. Singh

M. S. Joshi



Other Notes: (For the year ended on 31/03/2025)

21) Related parties' disclosures under Accounting Standard 18:

1) Relationships:

Director:

- (1) Pravin Madhukar Kakde
- (2) Dr Abhishek Mamarde
- (3) Ashish Ajay Agarwal

- 2) Transactions carried out with related parties referred in 1 above, in ordinary course of business:

Sr. No.	Particulars	Relationships	Nature	31 st March, 2025	31 st March, 2024
1	Mr.Pravin Madhukar Kakde	Director	Advance Repaid	57440.00	0
2	Dr. Abhishek Mamarde	Director		0	0
3	Mr. Ashish Ajay Agarwal	Director		0	0

Note: 1. Related party relationship is as identified by the company and relied upon by the auditors.

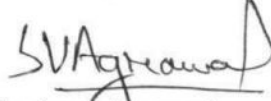
2. Only those related parties have been disclosed with whom there were related party transaction during the year.

Signature to Notes "20" to "21"

FOR AGRAWAL DAMANI AND ASSOCIATES

Chartered Accountants

(Firm Registration No.134231W)


Savinay Agrawal
(Partner)
Membership.No.161458




Mr. Pravin Kakde
(Director)
DIN: 09426565


Dr. Abhishek Mamarde
(Director)
DIN: 10086620

Place: Nagpur

Date: September 04, 2025

UDIN: 25161458BMKSZC4916

