



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, 2024**, 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, 2024;
- 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



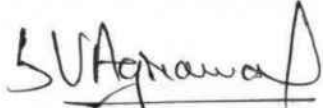
Report on Other Legal and Regulatory Requirements

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, 2024 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: 24161458BKBGHU7254**



**Place: Nagpur
Date: 17.05.2024**

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, 2024**

(Amount in Rupees)

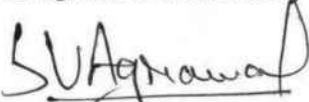
	Note No.	2023-24	2022-23
INCOME :			
Grant and Donation Received	14	4,044,440	0
Other Income	15	8,765	745
Total Revenue :		4,053,205	745
EXPENDITURE :			
Employee benefits expense	16	40,871	0
Depreciation	9	17,864	6,746
Financial Expense	17	354	0
Other expenses	18	4,243,335	52,500
Total Expenses :		4,302,424	59,246
Profit/(Loss) for the year before Tax		-249,219	-58,501
Income Tax :			
Income Tax Provision		0	0
Deferred Tax		0	0
Profit/(Loss) for the year after Tax		-249,219	-58,501
Earning/(Loss) per Equity Share (Basic & Diluted)	19	(2.49)	(0.59)

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: 17/05/2024

UDIN: 24161458BKBGHU7254



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

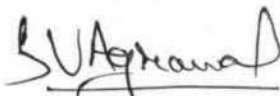
CIN: U85300PN2021NPL206697

BALANCE SHEET**AS AT 31ST MARCH, 2024****(Amount in Rupees)**

	Note No.	31/03/2024	31/03/2023
(I) EQUITY AND LIABILITIES :			
1. Shareholders' Funds :			
(a) Share capital	1	100,000	100,000
(b) Reserves & surplus	2	646,540	-58,501
		746,540	41,499
2. Non-Current Liabilities :			
(a) Long-term borrowings	3	0	0
(b) Short-term Borrowing	4	57,440	0
(c) Other Long Term Liabilities	5	700,000	0
(d) Deferred tax liabilities (net)	6	0	0
		757,440	0
3. Current Liabilities :			
(a) Short-term provision		0	0
(b) Other current liabilities	7	1,260,313	2,500
(c) Trade payables	8		
(i) total outstanding dues of micro enterprises and small enterprises		0	0
(ii) total outstanding dues of Creditors other than micro enterprises and small enterprises		1,742,300	0
		3,002,613	2,500
	Total	4,506,593	43,999
(II) ASSETS :			
1. Non-current assets :			
(a) Fixed Assets :			
(i) Tangible assets	9	353,216	23,254
(ii) Intangible assets			
		353,216	23,254
(b) Long Term Loans And Advances	10	250,000	0
		250,000	0
2. Current Assets :			
(a) Cash and cash equivalents	11	3,901,340	20,745
(b) Short-term loans and advances	12	2,037	0
(c) Other Current assets	13	0	0
		3,903,377	20,745
	Total :	4,506,593	43,999

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: 17/05/2024
UDIN: 24161458BKBGHU7254



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

(Rupees in Thousands)

Particulars	For the year ended	For the year ended
	31st March, 2024	31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before extraordinary items and tax	-249,219.34	-58,500.59
Adjustments for :		
Depreciation	17,864.34	6,745.59
Interest Expenses (Finance Cost)	354.00	-
Interest Income	-8,765.00	-745.00
Operating profit before working capital changes		
	-239,766.00	-52,500.00
Changes in working capital:		
Adjustments for :		
Decrease/(Increase) in Trade and other receivables	-	-
Decrease/(Increase) in Other Current Assets	-2,037.00	-
(Decrease)/Increase in Trade & Other Payable	1,742,300.00	-
(Decrease)/Increase in Other Current Liabilities	1,257,813.00	2,500.00
Net cash flow from / (used in) operating activities	2,758,310.00	-50,000.00
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-347,826.00	30,000.00
Sale of Investments	-	-
Interest Received	8,765.00	-745.00
Increase in Non-Current Asset	-250,000.00	-
Increase in Non Current Liabilities	700,000.00	-
Net cash (used in) investing activities	110,939.00	29,255.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Share Capital / Reserve & Surplus	954,260.00	-58,500.59
Proceeds from Long-Term borrowings	-	-
Proceeds from Short Term borrowings	57,440.00	-
Finance Cost	-354.00	-
Net from / (used in) financing activities	1,011,346.00	-58,500.59
Net increase / (decrease) in Cash and cash equivalents	3,880,595.00	-79,245.59
Opening Balance of Cash and cash equivalents	20,745.00	100,000.00
Closing Balance of Cash and cash equivalents	3,901,340.00	20,745.00

As per our report on even date

For Agrawal Damani and Associates
Chartered Accountants
FRN: 134231W


(SAVINAY AGRAWAL)


Partner (M.No.161458)
Nagpur,
Date: 17/05/2024
UDIN: 24161458BKBGHU7254



FOR ANAYATTA FOUNDATION



PRAVIN M.
KAKDE
(Director)
DIN- 09426565


DR ABHISHEK A.
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(Director)
DIN- 10086620



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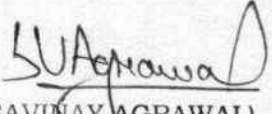
RECEIPT AND PAYMENT ACCOUNT

AS AT 31ST MARCH, 2024

(Amount in Rupees)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance		20,745	Program Expense:		
Grant Received	49,98,700		Health :Rehabilitation and reintegration Mentally ill Inmates- in Regional Mental Hospital		9,73,268
Security Deposit Received	7,00,000		Health & Medical Camps		1,13,697
Interest Received	7,501				
Advances Received	59,740	57,65,941	Administrative Expense		
			Prienting & Stationay Exp.	14,334	
			Telephone and Internet Exp	7,858	
			Office Expenses	80,671	
			Rent Expense	35,000	
			Registration Charges	38,000	
			Bank Charges	354	
			ROC Filing Exp	6,600	
			Profession Tax Paid	2,500	1,85,317
			Assets Purchased		
			Fixed Assets Purchased		3,63,064
			Other Expense		
			Security Deposit Paid		2,50,000
			Closing Balance		39,01,340
TOTAL		57,86,686	TOTAL		57,86,686

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



(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,
Date: 17/05/2024
UDIN: 24161458BKBGHU7254



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, 2024

(Amount in Rs)

31/03/2024 **31/03/2023**

1) Share Capital :

Authorised :

(10,000 Shares of Rs.10 each)

100,000 100,000

Issued, Subscribed and Paid Up :

(10,000 Shares of Rs.10 each)

100,000 100,000
Total : **100,000** **100,000**

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>31/03/2024</u>	<u>31/03/2023</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>	<u>% Change during the year</u>
1	Pravin Madhukarji Kakde	5,000	50%	0
2	Dr. Abhishek Ashok Mamarde	5,000	50%	0

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>	<u>Balance at the end of the current reporting period</u>
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Transfer of Share

Pravin Madhukarji Kakde	5,000	-	5,000
Dr. Abhishek Ashok Mamarde	5,000	-	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>	<u>Balance at the end of the previous reporting period</u>
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Transfer of Share

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



Pravin



NOTES TO THE BALANCE SHEET

AS ON 31ST MARCH, 2024

(Amount in Rs)

	<u>31/03/2024</u>	<u>31/03/2023</u>
Total :	<u>1,260,313</u>	<u>0</u>

10) Long Term Loans And Advances

Security Deposit	250,000	0
Total :	<u>250,000</u>	<u>0</u>

11) Cash and Bank Balances :

A) Cash in Hand	0	0
B) Bank Balance	3,901,340	20,745
HDFC Bank	2,893,961	20,745
State Bank Of India	952,803	0
Yes Bank	54,576	0
Total :	<u>3,901,340</u>	<u>20,745</u>

12) Short Term Loans And Advances

Advance to Employee	773	0
Interest Receivable on Saving Deposit	1,264	0
Total :	<u>2,037</u>	<u>0</u>

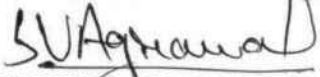
13) Other Current assets

Total :	<u>0</u>	<u>0</u>
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Signature to Notes "1" to "13"

FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants

(Firm Registration No. 134231(W))



(SAVINAY AGRAWAL)

Partner (M.No.161458)

Nagpur,

Date: 17-05-2024

UDIN: 24161458BKBGHU7254



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

9) STATEMENT OF PROPERTY, PLANT AND EQUIPMENT, AS ON 31 ST MARCH 2024

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 31.03.2024	Previous Year 31.03.2023
						Upto last Year	Adjust- ment	For the year			
(i) Tangible Assets											
Furniture & Fixtures	25.89%	30,000	230,740	0	260,740	6,746		11,682	18,428	242,312	23,254
Office Equipment	44.98%	0	117,086	0	117,086	0		6,182	6,182	110,904	0
Total :		30,000	347,826	0	377,826	6,746	0	17,864	24,610	353,216	23,254



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ANAYATTA FOUNDATION

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in Rupees)

	<u>2023-24</u>	<u>2022-23</u>
14) Revenue from operations :		
A) Specified Grant Received (Ref. Annexure:1)	4,872,500	0
Add: Utilized Restricted Grant/ Donation Written Back	0	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	954,260	0
B) Non-Specified Donation Received	125,000	0
C) Local Contribution	1,200	0
	<u>4,044,440</u>	<u>0</u>

Note :

15) Other Income

Interest on FDR	1,032	745
Interest Received on SB Account	7,733	0
Total :	<u>8,765</u>	<u>745</u>

16) Employee Benefit Expenses

Salary	40,871	0
Total :	<u>40,871</u>	<u>0</u>

17) Finance Costs :

Bank charges	354	0
Total :	<u>354</u>	<u>0</u>

18) Other Expenses :

Professional Charges	5,500	28,000
Registration Expenses	25,000	12,000
Printing and Stationary	13,700	3,000
Professional Tax (PTEC)	2,500	2,500
Non-Specified Project Running Expense	278,395	0
Specified Program Running Expense (Ref. Annexure: A)	3,918,240	7,000
Total :	<u>4,243,335</u>	<u>52,500</u>

19) Other Information :

1) Earning Per Share		
Profit/(Loss) for the year	(249,219)	(58,501)
Weighted Average Number of Equity shares of Rs. 10/- each	100,000	100,000
Basic and diluted earnings per share (in Rs.)	(2.49)	(0.59)



NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH, 2024

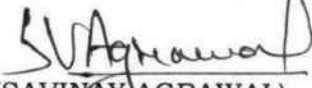
(Amount in Rupees)

	<u>2023-24</u>	<u>2022-23</u>
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	-	-
5) Other information pursuant to Part II of Schedule III to the Companies Act, 2013 has not		
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)

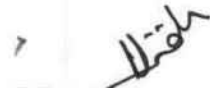

(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,
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FOR ANAYATTA FOUNDATION



PRAVIN M. KAKDE
(Director)
DIN- 09426565



DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620



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(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:

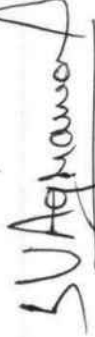
Donor	Purpose of Donation	Year	Unspent Opening Balance [A]	Donation Received/ Receivable During the Year [B]	Utilisation During the Year [C]	Unspent Closing Balance [A+B+C]
RG Manudhane Foundation for Excellence	Rehabilitation and reintegration: Facilitating exit pathways out of psychiatric institutions	2023-24	0	1,992,000	1,037,740	954,260
Unimay Electronic Pvt Ltd	Community Mental Health Literacy Program	2023-24	0	2,880,500	2,880,500	0
	Total		0	4,872,500	3,918,240	954,260

As per our report of even date.

FOR AGRAWAL DAMANI AND ASSOCIATES,

Chartered Accountants

(Firm Registration No. 134231W)


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

Date: 17/05/2024

UDIN: 24161458BKBGHU7254

FOR ANAYATTA FOUNDATION



PRAVIN M. KAKDE

(Director)

DIN- 09426565

DR ABHISHEK A. MAMARDE

(Director)

DIN- 10086620



ANAYATTA FOUNDATION

Note-'9' : TRADE PAYABLES

Figures For the Current 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	1,742,300	-	-	-	1,742,300
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	1,742,300	-	-	-	1,742,300

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	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	-



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ANAYATTA FOUNDATION
(CIN: U85300PN2021NPL206697)

20) Significant Accounting Policies

(For the year ended on 31/03/2024)

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.



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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.



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Other Notes: (For the year ended on 31/03/2024)

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	31 st March, 2024	31 st March, 2023
1	Pravin Madhukar Kakde	Director	0	0
2	Dr. Abhishek Mamarde	Director	0	0
3	Ashish Ajay Agarwal	Director	0	0

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

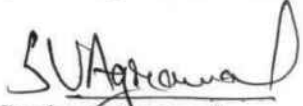
2. Only those related parties have been disclosed with whom there were related party transaction during the year.

Signature to Notes "20" to "21"

FOR AGRAWAL DAMANI AND ASSOCIATES

FOR ANAYATTA FOUNDATION

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: May 17, 2024

