



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, 2023**, 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:

- In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2023;
- 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, 2023 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**

S. Agrawal

(SAVINAY AGRAWAL)

PARTNER

M. No.161458

FRN.No 134231W

UDIN: 23161458BGVOJL3759



Place: Nagpur

Date: 13.09.2023

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, 2023**

(Amount in Rupees)

	Note No.	2022-23	2021-22
INCOME :			
Grant and Donation Received	7	-	0
Other Income	8	745	0
Total Revenue :		745	0
EXPENDITURE :			
Employee benefits expense	9	0	0
Depreciation	4	6,746	0
Financial Expense	10	0	0
Other expenses	11	52,500	0
Total Expenses :		59,246	0
Profit/(Loss) for the year before Tax		-58,501	0
Income Tax :			
Income Tax Provision		0	0
Deferred Tax		0	0
Profit/(Loss) for the year after Tax		-58,501	0
Earning/(Loss) per Equity Share (Basic & Di	12	(0.59)	-

Other Information :

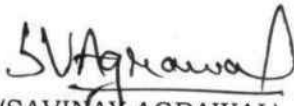
Notes '6' to '12' referred to above form an integral part of the Statement of Profit and Loss.

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: 13/09/2023

UDIN: 23161458BGVOJL3759



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

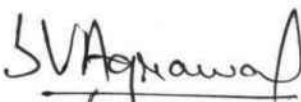
AS AT 31ST MARCH, 2023

(Amount in Rupees)

	Note No.	31/03/2023	31/03/2022
(I) EQUITY AND LIABILITIES :			
1. Shareholders' Funds :			
(a) Share capital	1	100,000	100,000
(b) Reserves & surplus	2	-58,501	0
		41,499	100,000
2. Non-Current Liabilities :			
(a) Long-term borrowings	3	0	0
(b) Deferred tax liabilities (net)		0	0
		0	0
3. Current Liabilities :			
(a) Short-term provision		0	0
(b) Other payables		0	0
(c) Other current liabilities		2,500	0
		2,500	0
	Total	43,999	100,000
(II) ASSETS :			
1. Non-current assets :			
(a) Fixed Assets :			
(i) Tangible assets	4	23,254	0
(ii) Intangible assets			
		23,254	0
2. Current Assets :			
(a) Cash and cash equivalents	5	20,593	100,000
(b) Short-term loans and advances		0	0
(c) Other Current assets	6	152	0
		20,745	100,000
	Total :	43,999	100,000

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: 13/09/2023

UDIN: 23161458BGVOJL3759



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, 2023

(Amount in Rupees)

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance		1,00,000	Program Expense:		
Bank Interest Received		745	Health: School Mental Health	7,000	7,000
			Administrative Expense		
			Printing and Stationary	3,000	
			Registration Charges	40,000	43,000
			Asset Purchase :		
			Office Furniture Purchase	30,000	30,000
			Closing Balance		20,745
TOTAL		1,00,745	TOTAL		1,00,745

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

SUAgrawal
(SAVINAY AGRAWAL)

Partner (M.No.161458)
Nagpur,
Date: 13/09/2023
UDIN: 23161458BGVOJL3759



Pravin

PRAVIN M. KAKDE
(Director)
DIN- 09426565

Abhishek

DR ABHISHEK A.
MAMARDE
(Director)
DIN- 10086620

ANAYATTA FOUNDATION
NOTES TO THE BALANCE SHEET

AS ON 31ST MARCH, 2023

(Amount in Rs)

31/03/2023 31/03/2022

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 :-

Sr. No.	Name of the shareholder	No. of Shares	% of total share	Value/Share	Total Value
(i)	Pravin Madhukarji Kakde	5,000	50%	10	50,000
(ii)	Dr. Abhishek Ashok Mamarde	5,000	50%	10	50,000

Note-'1A' : SHARES HELD BY PROMOTORS

Current Reporting Period

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

Previous reporting Period

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Pravin Madhukarji Kakde	5,000	50%	0
2	Dr. Akashay Pramod Sarode	5,000	50%	0

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

Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
<u>Transfer of Share</u>				
Pravin Madhukarji Kakde		5,000	5,000	5,000
Dr. Abhishek Ashok Mamarde		0 #	5,000	5,000
Dr. Akashay Pramod Sarode		5,000	0	0

Previous reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
<u>Transfer of Share</u>				
Pravin Madhukarji Kakde		5,000		5,000
Dr. Akashay Pramod Sarode		5,000		5,000

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

SV Agrawal
(SAVINAY AGRAWAL)
Partner (M.No.161458)
Nagpur,
Date: 13-09-2023

UDIN: 23161458BGVOJL3759



FOR ANAYATTA FOUNDATION

Pravin
PRAVIN M. KAKDE
(Director)
DIN- 09426565

Heish
DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620

ANAYATTA FOUNDATION
NOTES TO THE BALANCE SHEET

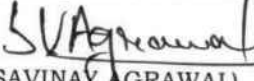
AS ON 31ST MARCH, 2023

	<u>31/03/2023</u>	<u>31/03/2022</u>
2) Reserves & Surplus :		
<u>Surplus :</u>		
As per last Balance Sheet	0	0
Add : Profit/(Loss) for the year	(58,501)	0
Closing Balance	<u><u>-58,501</u></u>	<u><u>0</u></u>
3) Long Term Borrowings :		
<u>Loans and advances from Director:</u> (Unsecured)		
	0	0
Total :	<u><u>0</u></u>	<u><u>0</u></u>
5) Cash and Bank Balances :		
Cash	0	100,000
Bank	20,593	0
Total :	<u><u>20,593</u></u>	<u><u>100,000</u></u>
6) Other Current Asset :		
Interest Receivable For SB A/c	152	0
Total :	<u><u>152</u></u>	<u><u>0</u></u>

Signature to Notes "1" to "6"

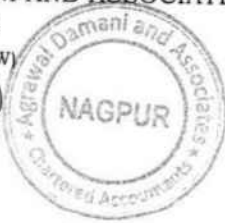
FOR AGRAWAL DAMANI AND ASSOCIATES,
Chartered Accountants

(Firm Registration No. 13423/W)


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


Date: 13-09-2023

UDIN: 23161458BGVOJL3759



FOR ANAYATTA FOUNDATION


PRAVIN M. KAKDE
(Director)
DIN- 09426565


DR ABHISHEK A. MAMARDE
(Director)
DIN- 10086620

ANAYATTA FOUNDATION

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CIN: U85300PN2021NPL206697

4) STATEMENT OF PROPERTY, PLANT AND EQUIPMENT, AS ON 31 ST MARCH 2023

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				Net Block as on 31.03.2023	Previous Year
						Upto last Year	Adjust- ment	For the year	Total upto Closing		
(i) Tangible Assets Furniture & Fixtures	25.89%	0	30,000	0	30,000	0	0	6,746	6,746	23,254	0
Total :		0	30,000	0	30,000	0	0	6,746	6,746	23,254	0



ANAYATTA FOUNDATION

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 31ST MARCH, 2023

(Amount in Rupees)

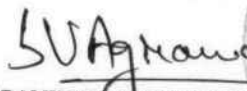
	<u>2022-23</u>	<u>2021-22</u>
7) Revenue from operations :		
Grant and Donation Received	0	0
Survey Receipts	0	0
Total :	0	0
8) Other Income		
Interest on FDR	745	0
Total :	745	0
9) Employee Benefit Expenses		
Salary	0	0
Total :	0	0
10) Finance Costs :		
Bank charges	0	0
Total :	0	0
11) Other Expenses :		
Professional Charges	28,000	0
Registration Expenses	12,000	0
Printing and Stationary	3,000	0
Professional Tax (PTEC)	2,500	0
Training Expenses	7,000	0
Total :	52,500	0
12) Other Information :		
1) <u>Earning Per Share</u>		
Profit/(Loss) for the year	(58,501)	-
Weighted Average Number of Equity shares of Rs. 10/- each	100,000	100,000
Basic and diluted earnings per share (in Rs.)	(0.59)	-
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		
6) Previous year's figures have been regrouped/reclassified/rearranged wherever		

Signature to Notes "6" to "12"

FOR AGRAWAL DAMANI AND ASSOCIATES, FOR ANAYATTA FOUNDATION

Chartered Accountants

(Firm Registration No. 134231W)

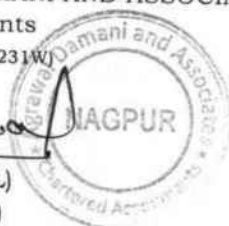

(SAVINAY AGRAWAL)

Partner (M.No.161458)

Nagpur,

Date: 13-09-2023

UDIN: 23161458BGVOJL3759





PRAVIN M. KAKDE

(Director)

DIN- 09426565



DR ABHISHEK A. MAMARDE

(Director)

DIN- 10086620

- 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.



Other Notes: (For the year ended on 31/03/2023)

14) 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, 2023	31 st March, 2022
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 "13" to "14"

FOR AGRAWAL DAMANI AND ASSOCIATES

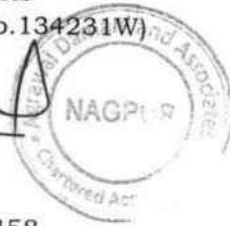
Chartered Accountants

(Firm Registration No.134231W)

S. V. Agrawal

Savinay Agrawal
(Partner)

Membership.No.161458



Pravin

Mr. Pravin Kakde
(Director)
DIN: 09426565

Abhishek

Dr. Abhishek Mamarde
(Director)
DIN: 10086620

Place: Nagpur

Date: September 13, 2023