



Independent Auditors' Report

To the Members of Kamdhenu Jeevandhara Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Kamdhenu Jeevandhara Foundation** ("the Company"), which comprise the balance sheet as at March 31, 2025, the statement of income and expenditure and the statement of cash flow for the year then ended, and notes to the financial statements, including a summary of the 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 Companies Act, 2013 ("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 March 31, 2025, and deficit for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

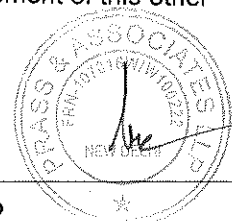
Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are 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. The other information is expected to be made available to us after the date of this Auditor report.

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.



Management's Responsibility for the Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of 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 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 and Board of Directors are 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.

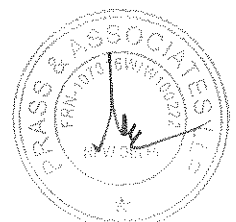
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

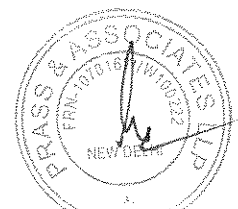
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The reporting requirements under Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143 (11) of the Act, on the matters specified in paragraphs 3 and 4 of the Order, are not applicable to the company.

(A) 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, the statement of Income and expenditure and the statement of cash flow 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 as per 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 March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) The reporting requirements over adequacy of the internal controls over financial reporting of the company and operating effectiveness of such controls are not applicable to company being in exempted category vide MCA notification dated 13.06.2017.
- g) The provisions of section 197 read with schedule V to the Act are applicable only to public company. Accordingly reporting under section 197(16) of the Act is not applicable to the company.



- h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, 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 litigation which would impact its financial position.
 - II. There are no material foreseeable losses, on long-term contracts including derivative contracts requiring provisions.
 - III. There are no amounts, 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 its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the 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 misstatement.
 - V. The Company is restricted by its Article of Association to distribute dividend as well as the Company has not declared or paid any dividend, hence, reporting under Rule 11(f) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.
 - VI. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31, 2025 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For PRASS & Associates LLP
Chartered Accountants
Firm Reg. No.: 107816W / W100222


Tarun Jain
Partner
M. No. 520266



UDIN: 25520266BMIOGW8972

Place of Signature: Gurgaon
Dated: 06.05.2025

KAMDHENU JEEVANDHARA FOUNDATION
[Section 8 Company under the provision of Companies Act, 2013]
CIN : U80900HR2019NPL083557
2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002
BALANCE SHEET AS AT 31ST MARCH 2025

(₹ in lakhs)			
Particulars	Note No.	As At 31-Mar-25	As At 31-Mar-24
I ASSETS			
1 Non-current assets			
(a) Property, Plant & Equipments	1	81.76	81.82
(b) Capital Work in Progress	1.1	186.06	12.33
(c) Right of use assets	1.2	6.63	-
(d) Financial Assets			
(i) Other Financial Assets	2	0.25	0.30
(e) Other Non-Current Assets	3	-	0.40
		<u>274.70</u>	<u>94.85</u>
2 Current assets			
(a) Financial Assets			
(i) Cash and cash equivalents	4	2.56	1.99
(b) Other Current Assets	5	0.07	0.06
		<u>2.63</u>	<u>2.05</u>
TOTAL		<u><u>277.33</u></u>	<u><u>96.90</u></u>
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Share Capital	6	1.00	1.00
(b) Other Equity	7	(2.69)	0.38
		<u>(1.69)</u>	<u>1.38</u>
2 Fund Balance	7.1	267.82	94.54
3 Non Current Liabilities			
(a) Financial Liabilities			
(i) Lease Liabilities	8	3.87	-
		<u>3.87</u>	<u>-</u>
4 Current liabilities			
(a) Financial Liabilities			
(i) Lease Liabilities	8	3.27	-
(ii) Trade Payables	9		
- Total outstanding micro and small enterprises		0.18	0.18
- Total outstanding dues of creditors other than micro enterprises and small enterprises		0.08	0.27
(iii) Other Current Liabilities	10	3.80	0.53
		<u>7.33</u>	<u>0.98</u>
TOTAL		<u><u>277.33</u></u>	<u><u>96.90</u></u>

Material accounting policies and accompanying notes form an integral part of these financial statements

As per our separate report of even date annexed herewith

For PRASS & Associates LLP

Chartered Accountants

FRN- 0107816W/W100222

Tarun Jain

Partner

M.No. 520266

Place : Gurgaon

Date : 6 May, 2025

For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal

Director

DIN : 00005979

Radha Agarwal

Director

DIN : 08610161

KAMDHENU JEEVANDHARA FOUNDATION
[Section 8 Company under the provision of Companies Act, 2013]

CIN : U80900HR2019NPL083557
2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002

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

		(₹ in lakhs)	
Particulars	Note No.	Year Ended 31-Mar-25	Year Ended 31-Mar-24
I Income			
Contribution Received	11	6.27	7.29
Other Income	12	0.02	-
Total Income		6.29	7.29
II EXPENSES			
Employee Related Expenses	13	3.30	3.18
Depreciation	1 & 1.2	3.32	3.89
Finance Expense	14	0.86	0.19
Other Administrative Expenses	15	1.88	1.77
Total Expenses		9.36	9.03
III Surplus/(Deficit) of Income over expenditure before Tax (I-II)		(3.07)	(1.74)
IV Tax Expenses		-	-
V Surplus/(Deficit) of Income over expenditure after Tax (III-IV)		(3.07)	(1.74)

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As per our report of even date annexed herewith

For PRASS & Associates LLP

Chartered Accountants

FRN— 0107816WW/100222

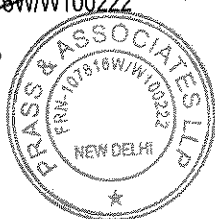
Tarun Jain

Partner

M.No. 520266

Place : Gurgaon

Date : 6 May, 2025



For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal

Director

DIN : 00005973

Radha Agarwal

Radha Agarwal

Director

DIN : 08610161

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CIN : U80900HR2019NPL083557
2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs)

Receipt	Amount	Amount	Payments	Amount	Amount
Opening Balance			Fixed Assets		
- Cash	0.71		Property, plant and equipment	-	
- Bank	1.28	1.99	Capital work in progress	170.04	170.04
Contribution Received-Domestic			Expenses		
Contribution received from Kamdhenu Limited for CSR Project of Kamdhenu Limited	172.99		Audit Fees	0.18	
Contribution received from Kamdhenu Colour and Coatings Limited for CSR Project of Kamdhenu Limited	4.61		Bank & Other Charges	0.01	
Other Contribution received from Kamdhenu Limited	2.00	179.60	Electricity Expenses	0.61	
			School Expenses	0.98	
			Salary	3.29	
			Rent Account	3.63	
			Legal Expenses	0.19	
			Rates & Taxes	0.01	
			Computer Maintenance	0.09	8.99
			Closing Balance		
			- Cash	0.40	
			- Bank	2.16	2.56
Total		181.59	Total		181.59

Material accounting policies and accompanying notes form an integral part of these financial statements

As per our report of even date annexed herewith

For PRASS & Associates LLP
Chartered Accountants
FRN— 0107816WW/100222

Tarun Jain
Partner
M.No. 520266

Place : Gurgaon
Date : 6 May, 2025



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CIN : U80900HR2019NPL083557
2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

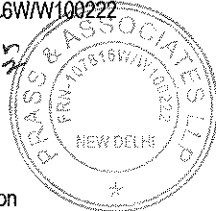
Particulars	(₹ in lakhs)	
	Year Ended 31-Mar-25	Year Ended 31-Mar-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) Before Tax	(3.07)	(1.74)
Contribution Received to meet Capital expenditure	173.33	2.21
Deperication	3.32	3.89
Finance Expenses	0.86	0.19
Interest Income	(0.02)	-
Adjustment for :		
Operating Profit Before Working Capital Change	174.42	4.55
Adjustment for :		
Increase/ (Decrease) Trade Payables	(0.19)	0.26
(Increase)/ Decrease Other financial assets	-	(0.03)
(Increase)/ Decrease Current Assets	(0.01)	0.09
Increase/ (Decrease) Other Current financial liabilities	(0.01)	(0.43)
Cash used from Operation		
Income taxes paid	-	-
Net Cash Flow From Operating activities	174.21	4.44
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for purchase of property, plant and equipment Including Capital Advance	(170.04)	(23.23)
Net Cash used in Investing activities	(170.04)	(23.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Payment of lease liability and Interest thereon	(3.60)	(3.36)
Net Cash used in Financing Activities	(3.60)	(3.36)
Net (Decrease) / Increase in Cash and Cash Equivalents (A+B+C)	0.57	(22.14)
Cash and Cash Equivalents as at beginning of the year	1.99	24.13
Cash and Cash equivalents as at end of the year	2.56	1.99
Components of Cash and Cash equivalents		
Particular	As at 31.03.2025	As at 31.03.2024
Cash on hand	0.40	0.71
Balance with bank in current account	2.16	1.28
Total	2.56	1.99

Material accounting policies and accompanying notes form an integral part of these financial statements

As per our separate report of even date annexed herewith

For PRASS & Associates LLP
Chartered Accountants
FRN— 0107816W/W100222

Tarun Jain
Partner
M.No. 520266
Place : Gurgaon
Date : 6 May, 2025



For and on behalf of the board of directors
Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal
Director
DIN : 00005973

Radha Agarwal

Radha Agarwal
Director
DIN : 08610161

KAMDHENU JEEVANDHARA FOUNDATION

Statement of Changes in Equity for the year ended 31st March, 2025

A. Equity Share Capital

	Change in equity share capital due to prior period error	Restated balance as at 1st April 2023	Change in equity share capital during FY 23-24	Balance as at 31st March 2024
Balance as at 1st April 2023	1.00	-	1.00	1.00

	Change in equity share capital due to prior period error	Restated balance as at 1st April 2024	Change in equity share capital during FY 24-25	Balance as at 31st March 2025
Balance as at 1st April 2024	1.00	-	1.00	1.00

B. Other Equity

Particular	Retained Earning	Total
Balance as at 1st April, 2023	2.12	2.12
Surplus/(Deficit) for the year	(1.74)	(1.74)
Balance as at 31st March, 2024	0.38	0.38
Balance as at 1st April, 2024	0.38	0.38
Surplus/(Deficit) for the year	(3.07)	(3.07)
Balance as at 31st March, 2025	(2.69)	(2.69)

Material accounting policies and accompanying notes form an integral part of these financial statements

As per our separate report of even date annexed herewith

For PRASS & Associates LLP

Chartered Accountants

FRN-0107816W/100222

Tarun Jain

Partner

M.No. 520266

Place : Gurgaon

Date : 6 May, 2025

For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal

Director

DIN : 00005973

Radha Agarwal

Director

DIN : 08610161

KAMDHENU JEEVANDHARA FOUNDATION
CIN: U80900HR2019NPL083557

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2025

CORPORATE INFORMATION

Kamdhenu Jeevandhara Foundation was incorporated on 14.11.2019 under section 8 of the Companies Act, 2013. The company is primarily engaged in the following activities on Non-profit basis:

To carry on Education and Vocational training, Health care, Relief of Poor, Medical relief, Preservation of environment (including watersheds, forest and wildlife), and the doing of all such other lawful things as considered necessary for the furtherance of the above objectives.

1. MATERIAL ACCOUNTING POLICIES

1.1 Statement of Compliance

These financial statements have been prepared in accordance with the Indian Accounting Standards (referred to as Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with companies (Indian Accounting Standards) Rules as amended from time to time, being wholly owned subsidiary company of Kamdhenu Limited to whom Ind AS are applicable for preparation of financial statements. The Financial Statement of the company for the year ended 31st March, 2025 have been approved by the Board of Directors in their meeting held on 6th May, 2025.

1.2 Basis of Preparation

The financial statements of the Company are consistently prepared and presented under historical cost convention on an accrual basis in accordance with Ind AS except for certain financial assets and liabilities that are measured at fair values.

The Company's functional currency and presentation currency is Indian National Rupees (INR). All amounts disclosed in the financial statements and notes have been rounded off to the nearest Lakhs, except otherwise indicated.

The Company presents its assets and liabilities in the Balance Sheet based on current/non-current classification.

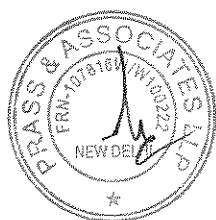
An asset is treated as current when it is:

- a) expected to be realized or intended to be sold or consumed in normal operating cycle;
- b) held primarily for the purpose of trading;
- c) expected to be realized within twelve months after the reporting period; or
- d) cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is treated as current when it is:

- a) expected to be settled in normal operating cycle;
- b) held primarily for the purpose of trading;
- c) due to be settled within twelve months after the reporting period; or
- d) there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.



Radhika Aggarwal

All other liabilities are classified as non-current.

Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle being a period within twelve months for the purpose of current and non-current classification of assets and liabilities. The statement of cash flows has been prepared under indirect method.

1.3 Use of judgments, estimates and assumptions

The preparation of the Company's financial statements required management to make judgments, estimates and assumptions that affect the reported amount of revenues, expenses, assets & liabilities and the accompanying disclosures and the disclosures of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment in the future periods in the carrying amount of assets or liabilities affected.

In accounting policies, management has made judgments in respect of evaluation of recoverability of deferred tax assets, which has the most significant effect on the amounts recognized in the financial statements.

The following are the key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within:

- a) Fair value measurement of financial instruments: When the fair value of financial assets and financial liabilities cannot be measured based on quoted process in active market, the fair value is measured using valuation techniques including book value and the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not possible, a degree of judgment is required in establishing fair values.
- b) Taxes: Taxes have been paid/ provided, exemptions availed, allowances considered etc. are based on the extant laws and the Company's interpretation of the same based on the legal advice received wherever required. These could differ in the view taken by the authorities, clarifications issued subsequently by the government and courts, amendments to statutes by the government etc

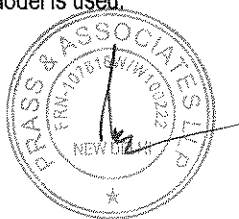
1.4 Impairment of non-financial assets

At each Balance Sheet date, the Company assesses whether there is an indication that an asset may be impaired and also whether there is an indication of reversal of impairment loss recognized in the previous periods. If any indication exists or when annual impairment testing for an asset is required, the Company determines the recoverable amount and impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount.

An asset's recoverable amount is the higher of an asset or Cash-Generating Unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing the value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.



A large, stylized handwritten signature in black ink, which appears to be "Radha Aggarwal".

Radha Aggarwal

1.5 Non-current Assets held for Sale

Non-current assets classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell.

Non-current assets are classified as held for sale if their carrying amounts will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets.

Property, plant and equipment and intangible assets are not depreciated or amortized once classified as held for sale.

1.6 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A. Financial Assets:

(i) Classification:

The Company classifies financial assets as subsequently measured at amortized cost, fair value through other comprehensive income, or fair value through profit and loss on the basis of its business model for managing the financial asset and the contractual cash flow characteristics of the financial asset.

(ii) Initial recognition and measurement:

All financial assets are recognized initially at fair value plus, in the case of financial assets not recognized at fair value through profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

(iii) Financial assets measured at amortized cost:

Financial assets are subsequently measured at amortized cost using Effective Interest Rate (EIR) method, if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. The losses arising from the impairment are recognized in the Statement of Profit and Loss.

(iv) Financial assets at fair value through other comprehensive income:

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms give rise to cash flows that are solely payments of principal and interest on the principal outstanding.

(v) Financial assets measured at fair value through profit and loss:

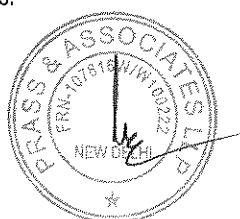
Financial assets under this category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in profit and loss.

(vi) De-recognition of financial assets:

A financial asset is primarily derecognized when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

AA. Impairment of Financial Assets

In accordance with Ind-AS 109, the Company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss.



The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

B. Financial Liabilities

(i) Classification:

The Company classifies all financial liabilities as subsequently measured at amortized cost, except for financial liabilities at fair value through profit and loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

(ii) Initial recognition and measurement:

All financial liabilities are recognized initially at fair value, in the case of loans, borrowings and payables, net of directly attributable transaction costs. Financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

(iii) Subsequent measurement:

All financial liabilities are re-measured at fair value through statement of profit and loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through statement of profit and loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

(iv) Loans and borrowings:

Interest bearing loans and borrowings are subsequently measured at amortized cost using effective interest rate (EIR) method. Gains and losses are recognized in Statement of Profit and Loss when the liabilities are derecognized as well as through EIR amortization process. The EIR amortization is included as finance cost in the Statement of Profit and Loss.

(v) De-recognition of financial liabilities:

A financial liability is derecognized when the obligation under the liability is discharged or canceled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the Statement of Profit and Loss.

(vi) Derivative financial instruments:

The Company uses derivative financial instruments such as forward currency contracts and options to hedge its foreign currency risks. Such derivative financial instruments are initially recognized at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. The gain or loss in the fair values is taken to Statement of Profit and Loss at the end of every period. Profit or loss on cancellations/renewals of forward contracts and options are recognized as income or expense during the period.

C. Offsetting of financial instruments

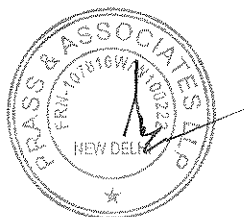
Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis to realize the assets and settle the liabilities simultaneously.

1.7 Fair value measurement

The Company measures certain financial assets and financial liabilities including derivatives and defined benefit plans at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a) In the principal market for the asset or liability; or



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A handwritten signature, possibly "Rachna Agarwal", written in dark ink.

b) In the absence of a principal market, in the most advantageous market for the asset or liability

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1- Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

1.8 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

1.9 Provisions, Contingent liabilities, Contingent Assets

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligations at the end of the reporting period. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the changes in the provision due to the passage of time are recognized as an income cost.

Contingent liabilities are disclosed in the case of:

- a) a present obligation arising from the past events, when it is not probable that an outflow of resources will be required to settle the obligation;
- b) a present obligation arising from the past events, when no reliable estimate is possible; and
- c) a possible obligation arising from past events, unless the probability of outflow of resources is remote.

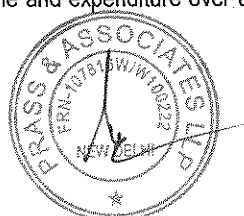
Contingent assets are not recognized but disclosed in the financial statements when an inflow of economic benefit is probable.

1.10 Revenue Recognition

Revenue from Contribution/ donations are recognised upon compliance with significant condition, if any, and where it is reasonable to expect ultimate collection.

Amounts received from with a specific direction from donors that such amount shall form part of Corpus of the Foundation are credited to specific funds. Donation is received and applied for objects as mentioned in Memorandum of Association of the Company.

Contribution/ donation related to depreciable assets are credited to property, plant & equipment's fund, which is recognized in the statement of income and expenditure over useful lives of assets. Upon disposal of property, plant & equipment's, the balance in



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A handwritten signature in black ink, appearing to be "Radha Aggarwal".

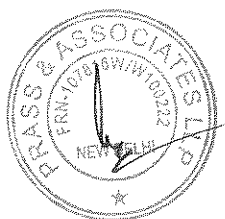
fixed assets fund representing the unamortized portion of property, plant & equipment disposed off, including the gain (if any) is recognized in the statement of income and expenditure.

Interest Income

Interest income is recognized on time proportion basis taking into account the amount outstanding and the effective interest rate applicable.

Others

Income in respect of other are measured at fair value and recognized, when there is reasonable certainty that the ultimate collection will be made.



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1 Property Plant and Equipments

(₹ in lakhs)

Particulars	TANGIBLE ASSETS				
	Land	Sweing Machine	Furniture & Fixtures	Computer Hardware	Total Tangible
Gross Carrying Value as on 01.04.2023	-	0.16	0.08	0.71	0.95
Addition	81.60	-	-	-	81.60
Deletions	-	-	-	-	-
Gross Carrying Value as on 31.03.2024	81.60	0.16	0.08	0.71	82.56
Accumulated Depreciation as on 01.04.2023	-	0.01	0.06	0.49	0.56
Depreciation for the year	-	0.02	0.02	0.14	0.18
Deductions/Adjustments	-	-	-	-	-
Accumulated Depreciation as on 31.03.2024	-	0.03	0.08	0.63	0.74
Gross Carrying Value as on 01.04.2024	81.60	0.16	0.08	0.71	82.55
Addition	-	-	-	-	-
Deletions	-	-	-	-	-
Gross Carrying Value as on 31.03.2025	81.60	0.16	0.08	0.71	82.55
Accumulated Depreciation as on 01.04.2024	-	0.03	0.08	0.63	0.74
Depreciation for the year	-	0.02	-	0.03	0.05
Deductions/Adjustments	-	-	-	-	-
Accumulated Depreciation as on 31.03.2025	-	0.05	0.08	0.66	0.79
Net Carrying Value as on 31.03.2025	81.60	0.11	-	0.05	81.76
Net Carrying Value as on 31.03.2024	81.60	0.13	(0.00)	0.08	81.82

Note: The title deeds of Land being immovable property are held in the name of the Company.

1.1 Capital-Work-In-Progress

Particulars	As at 31.03.2025	As at 31.03.2024
Gross Carrying Value at the beginning of the year	12.33	-
Addition during the year	173.73	12.33
Deductions/Adjustments during the year	-	-
Gross Carrying Value as at the end of the year	186.06	12.33

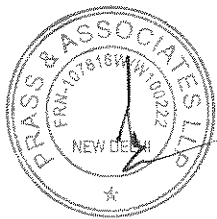
Aging for Capital-Work-In-Progress

Capital Work in Progress	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Yr	Total
Project in progress as at 31.03.2025	173.73	12.33	-	-	186.06
Project in progress as at 31.03.2024	12.33	-	-	-	12.33

1.2 Right of Use Assets

(₹ in lakhs)

Particulars	As at 31.03.2025	As at 31.03.2024
Opening balance at the beginning of the year	-	3.89
Addition during the year	9.95	-
Deductions/Adjustments	-	-
Less: Depreciation	(3.32)	(3.89)
Closing balance at the end of the year	6.63	-



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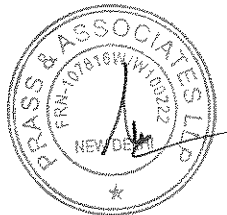
NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in lakhs)			
2	Other Non-Current Financial Assets	As at 31.03.25	As at 31.03.24
	Security Deposit	0.25	0.30
	Total	0.25	0.30

			(₹ in lakhs)
3	Other Non Current Assets	As at 31.03.25	As at 31.03.24
	Capital Advance	-	0.40
	Total	-	0.40

(₹ in lakhs)			
4	Cash and Cash Equivalents	As at 31.03.25	As at 31.03.24
	Cash on hand	0.40	0.71
	Balances with banks in Current Account	2.16	1.28
	Total	2.56	1.99

(₹ in lakhs)			
5	Other Current Assets	As at 31.03.25	As at 31.03.24
	Prepaid Expenses	0.07	0.06
	Total	0.07	0.06



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

(₹ in lakhs)		
6 Share capital	As at 31.03.25	As at 31.03.24
Authorised 1,00,000 (Previous year 1,00,000) Equity Shares of Rs.10 each	10.00	10.00
Issued, Subscribed & fully Paid-up Shares 10,000 (Previous year 10,000) Equity Shares of Rs.10 each	1.00	1.00
Total	1.00	1.00

(i) There has been no movement in the Issued, Subscribed and Paid-up capital of the Company.

(ii) Terms/Rights attached to equity shares

(iii) The Company has only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share and entitled to dividend approved by shareholders.

(iv) In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by each

a. Reconciliation of the shares outstanding at the beginning and at the end of the year

Equity shares	As at 31.03.2025		As at 31.03.2024	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	10,000	1.00	10,000	1.00
Issued during the period	-	-	-	-
At the end of the year	10,000	1.00	10,000	1.00

b. Details of Shareholders holding more than 5 % Shares in the Company

Shareholders' Name	As at 31.03.2025		As at 31.03.2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kamdheni Limited	10,000	100.00%	10,000	100.00%

c. Details of Promoters Shareholding in the Company

Shareholders' Name	As at 31.03.2025		As at 31.03.2024		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Kamdheni Limited	10,000	100.00%	10,000	100.00%	Nil

d. Details of Promoters Shareholding in the Company

Shareholders' Name	As at 31.03.2024		As at 31.03.2023		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Kamdheni Limited	10,000	100.00%	10,000	100.00%	Nil



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

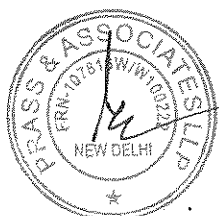
(₹ in lakhs)		
7 Other Equity	As at 31.03.25	As at 31.03.24
Retained Earnings		
At the beginning of the year	0.38	2.12
Add: Surplus/(Deficit) for the year	(3.07)	(1.74)
Total	(2.69)	0.38

(₹ in lakhs)		
7.1 Fund Balance	As at 31.03.25	As at 31.03.24
A. Corporate Social Responsibility (CSR) Fund Balances:		
Opening balance as at the beginning of the year	-	21.02
Add: Contribution Received during the year from Kamdhenu Limited	172.99	5.00
Add: Contribution Received during the year from Kamdhenu Colour and Coatings Limited	4.61	-
Less: Contribution utilized to meet capital expenditure under CSR Project	(173.33)	(23.23)
Less: Contribution utilized to meet Revenue Expenditure under CSR (Refer Note No. 11)	(4.27)	(2.79)
Total	-	-
B. Fixed Assets Fund under CSR Project		
Opening balance as at the beginning of the year	94.54	71.49
Add: Amount transferred from Corporate Social (CSR) Fund	173.33	23.23
Less: Depreciation for the year	(0.05)	(0.18)
Total	267.82	94.54
Total (A)+(B)	267.82	94.54

8 Lease Liabilities	Non-Current		Current	
	As at 31.03.25	As at 31.03.24	As at 31.03.25	As at 31.03.24
Lease liabilities	3.87	-	3.27	-
Total	3.87	-	3.27	-

(₹ in lakhs)		
9 Trade Payable	As at 31.03.25	As at 31.03.24
Trade Payables		
i) Total outstanding dues of micro and small enterprises	0.18	0.18
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.08	0.27
Total	0.26	0.45

The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available with them. This information has been relied upon by the auditors. Disclosure as required under section 22 of the Act, is as under: The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available with them. This information has been relied upon by the auditors.



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Disclosure Requirement	As at 31.03.25	As at 31.03.24
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year: Principal Rs. 0.18 Lacs (Previous Year Rs. 0.18 Lacs) Interest - Rs. Nil/- (Previous Year Nil)	0.18	0.18
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and medium enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;		-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and		-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		-

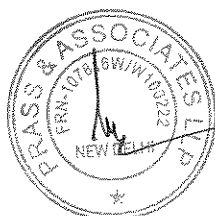
Ageing for Trade Payables outstanding as at March 31, 2025 is as follows:

Particulars	Outstanding for the following periods from date of transaction				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables					
MSME	0.18	-	-	-	0.18
Others	0.08	-	-	-	0.08
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	0.26	-	-	-	0.26

Ageing for Trade Payables outstanding as at March 31, 2024 is as follows:

Particulars	Outstanding for the following periods from date of transaction				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables					
MSME	0.18	-	-	-	0.18
Others	0.27	-	-	-	0.27
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	0.45	-	-	-	0.45

10 Other Current Financial Liabilities	(₹ in lakhs)	
	As at 31.03.25	As at 31.03.24
Statutory dues payable	0.06	0.26
Employee related liabilities	0.28	0.27
Payable for capital goods and Services	3.46	-
Total	3.80	0.53



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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

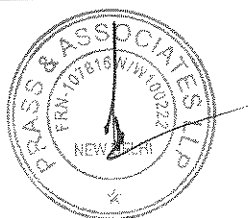
(₹ in lakhs)		
11	Year Ended 31.03.25	Year Ended 31.03.24
Donation Received		
Transfer from Fund Balance for Revenue Expenditure (Refer Note No. 7.1)	4.27	2.79
Other Contribution received	2.00	4.50
Total	6.27	7.29

(₹ in lakhs)		
12	Year Ended 31.03.25	Year Ended 31.03.24
Other Income		
Interest Income on amortized cost	0.02	-
Total	0.02	-

(₹ in lakhs)		
13	Year Ended 31.03.25	Year Ended 31.03.24
Employee Related Expenses		
Salary	3.30	3.18
Total	3.30	3.18

(₹ in lakhs)		
14	Year Ended 31.03.25	Year Ended 31.03.24
Financial Expenses		
Interest on Lease Liability	0.86	0.19
Total	0.86	0.19

(₹ in lakhs)		
15	Year Ended 31.03.25	Year Ended 31.03.24
Other Expenses:		
Audit Fees	0.18	0.18
Bank & Other Charges	0.01	0.02
Electricity Expenses	0.41	0.48
School Expenses	0.99	0.66
Rent Account	-	-
Legal Expenses	0.19	0.13
Rates & Taxes	0.01	-
Repair Maintenance	0.09	0.30
Total	1.88	1.77



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

- 16 Auditors Remuneration in respect of:
Statutory Audit Fee

(₹ in lakhs)	
31.03.25	31.03.24
0.18	0.18
0.18	0.18

- 17 Related Party Disclosures

List of Related Parties as per Indian Accounting Standard (Ind AS) -24 is as under:

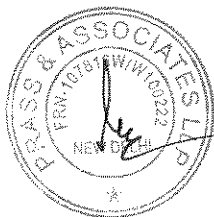
Name	Relationship
Kamdhenu Limited	Holding company
Kamdhenu Colour and Coatings Limited	Company in which Director are interested

Related party disclosures as required by Indian Accounting Standard (Ind AS) -24 is as under:

(₹ in lakhs)			
Nature of transaction	Name/Relation with related parties	Year ended 31.03.25	Year ended 31.03.24
Purchase of TMT Bar from Kamdhenu Limited for CSR Project	Holding company	33.63	-
Contribution received for carrying out Education & Skill development programme and also medical facilities on an on-going basis under CSR	Kamdhenu Limited (Holding Company)	172.99	9.50
Donation	Kamdhenu Limited (Holding Company)	2.00	-
Contribution received for carrying out Education & Skill development programme and also medical facilities under CSR	Kamdhenu Colour and Coatings Limited (Company in which Director are interested)	4.61	-

- 18 Contingent Liability not provided for: There was no Contingent Liability as on date of balance sheet.

(₹ in lakhs)		
Capital Commitments:	Year ended 31.03.25	Year Ended 31.03.24
Amount of contract remaining to be executed on capital account and not provided for (net of advance)	135.00	-



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

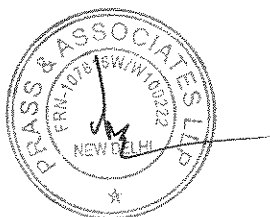
20 Financial Instruments: Accounting Classification, Fair Value Measurements

31st March, 2025	Carrying Value	Classification			Fair Value		
		FVTPL	FVTOCI	Amortised Cost	Level 1	Level 2	Level 3
Financial Assets:							
Other Financial Assets	0.25	-	-	0.25	-	-	-
Cash and cash equivalents	2.56	-	-	2.56	-	-	-
Total	2.81	-	-	2.81	-	-	-

31st March, 2025	Carrying Value	Classification			Fair Value		
		FVTPL	FVTOCI	Amortised Cost	Level 1	Level 2	Level 3
Financial Liabilities:							
Lease Liabilities	7.14	-	-	7.14	-	-	-
Trade Payables	0.26	-	-	0.26	-	-	-
Other Current financial liabilities	3.80	-	-	3.80	-	-	-
Total	11.20	-	-	11.20	-	-	-

31st March, 2024	Carrying Value	Classification			Fair Value		
		FVTPL	FVTOCI	Amortised Cost	Level 1	Level 2	Level 3
Financial Assets:							
Other Financial Assets	0.30	-	-	0.30	-	-	-
Cash and cash equivalents	1.99	-	-	1.99	-	-	-
Total	2.29	-	-	2.29	-	-	-

31st March, 2024	Carrying Value	Classification			Fair Value		
		FVTPL	FVTOCI	Amortised Cost	Level 1	Level 2	Level 3
Financial Liabilities:							
Trade Payables	0.45	-	-	0.45	-	-	-
Other Current financial liabilities	0.53	-	-	0.53	-	-	-
Total	0.98	-	-	0.98	-	-	-



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KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

- 21 The company follows Ind AS 116 in respect of leases, in accordance of which the company accounts for right of use assets. Lease contracts entered by the company majorly pertains to building taken on lease to conduct the educational and skill development under CSR.

Current and non-current lease liability are as follows:-

Particulars	Year ended 31.03.25	Year Ended 31.03.24
Current lease liability	3.27	-
Non-current lease liability	3.87	-
Total	7.14	-

Movement in lease liability are as follows:-

Particulars	Year ended 31.03.25	Year Ended 31.03.24
Opening Balance	-	3.17
Addition/ (Deletion) during the year	9.88	-
Finance Cost accrued during the year	0.86	0.19
Payment of lease liability and interest thereon	3.60	3.36
Closing Balance	7.14	-

- 22 There are no events after the reporting date requiring disclosure.
- 23 Company has received approval order for registration u/s 12AA and 80G of Income tax act, 1961 vide order no. ITBA/EXM/12AA/2020-21/1031770767(1) dated 25.03.2021 & ITBA/EXM/S/80G/2020-21/1031790197(1) dated 26.03.2021 respectively and company has also received Provisional Approval No. AAHCK8733AF20214 & AAHCK8733AE20214 dated 28.05.2021 u/s 11-Clause (i) of first proviso to sub-section (5) of section 80G and 01-Sub clause (i) of clause (ac) of sub -section (1) of section 12A respectively which is valid for period of Assessment year 2022-23 to 2026-
- 24 Additional Regulatory Information

Particular	Numerator	Denominator	Current Year	Previous Year	% Change	Reason for Change exceeding 25%
Current ratio (In times)	Total Current Assets	Total Current Liabilities	0.36	2.09	(82.85)	Due to increase in Current liabilities

Other ratios related to revenue, profit and equity are not applicable to Company as it is a section 8 company.

Additional regulatory information required by Schedule-III of Companies Act 2013

1) No funds have been advanced/loaned/invested (from borrowed fund or from share premium or from any other sources/kind of fund) by the company to any other person(s) or entity(ies), including foreign entities(intermediaries), with the understanding (whether recorded in writing or otherwise) that the intermediary shall

(i) directly or indirectly lend or invest in other person or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or like to or on behalf of the Ultimate Beneficiaries.

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 (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

2) Relationship with struck off companies: The Company do not have any relationship with companies struck of under section 248 of Companies Act 2013 or Section 560 of Companies Act 1956.

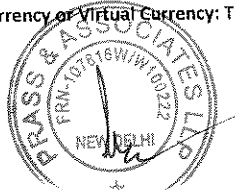
3) Details of Benami Property: No proceeding have been initiated or are pending against the Company for holding any Benami property under Benami Transaction (Prohibition) Act 1988 and the Rules made thereunder.

4) Compliance with numbers of layer of Companies: The Company has complied with the number of layers prescribed under Companies Act 2013.

5) Compliance with approved Scheme of Arrangement: The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

6) Undisclosed Income: There is no income surrendered or disclosed as income during current or previous year in the tax assessment under the Income Tax Act 1961 that has not been recorded in books of accounts.

7) Details of Crypto Currency or Virtual Currency: The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.



Radha Agarwal

KAMDHENU JEEVANDHARA FOUNDATION

NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

- 25 Previous year figures have been rearranged/ regrouped, wherever necessary to confirm to current year classification.

As per our report of even date attached,

For PRASS & Associates LLP

Chartered Accountants

FRN— 0107816WW/100222

Tarun Jain

Partner

M.No. 520266

Place : Gurgaon

Date : 6 May, 2025



For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sumit Kumar Agarwal

Director

DIN : 00005973

Radha Agarwal

Radha Agarwal

Director

DIN : 08610161