



Independent Auditor's Report

To the Members of

EK KADAM AUR FOUNDATION FOR EDUCATION & HEALTH

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of EK KADAM AUR FOUNDATION FOR EDUCATION & HEALTH ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2025, its profit/loss and its cash flows 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 there under, 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error,



as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

The provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company.

- 1) As required by Section 143(3) of the Act, based on our audit & subject to notes appended hereto, 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 Profit and Loss dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under section 133 of the Act and read with Rule 7 of the Companies Accounts Rules, 2014
 - e. On the basis of the written representations received from the directors of the Company 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. This report does not include a statement on the matter, with respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, in terms of clause (i) Sub Section (3) Section 143, since in our opinion and according to the information and explanation given to us the said provision is not applicable to the company.
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - The Company does not have any pending litigations which would impact its financial position.
 - The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Gala Patel & Associates
Chartered Accountants
FRN: 151601W



Jignesh Gala
Partner
Membership No. 193742
Place: Mumbai
Date: 16-05-2025

UDIN: 25193742 BMJG TX 5713

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH			
Flat 17C, Tower D, Viceroy Park, Thakur Village, Kandivali East, Mumbai 400101			
CIN NO. U74999MH2017NPL539985			
Balance Sheet As At March 31, 2025			
Particulars	Note No.	Rs. In Thousands	
		As at March 31, 2025	As at March 31, 2024
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	994.77	654.97
		1,094.77	754.97
(2) Non-current liabilities			
(a) Long-term borrowings	4	-	-
(3) Current liabilities			
(a) Trade payables	5	-	-
(i) Total Outstanding due to micro enterprises and small enterprises; and		-	-
(ii) Total Outstanding due to creditors other than micro enterprises and small enterprises;		-	-
(b) Short Term Borrowings	6	-	-
(c) Other current liabilities	7	60.00	10.00
(d) Short-term provisions	8	-	-
		60.00	10.00
TOTAL		1,154.77	764.97
II. Assets			
(1) Non-current assets			
(a) Property Plant and Equipment	9		
(i) Tangible assets		277.08	5.27
(ii) Intangible assets		-	-
(iii) Capital Work in Progress		-	-
		277.08	5.27
(2) Investments			
(a) Long Term Investment		-	-
(3) Current assets			
(a) Inventories	10	-	-
(b) Trade receivables		-	-
(c) Cash and cash equivalents	11	877.69	758.80
(d) Short-term loans and advances	12	-	0.90
		877.69	759.70
TOTAL		1,154.77	764.97
Summary of Significant Accounting Policies & Other Explanatory Policies			
	1	-	-

As per our report of even date
Gala Patel and Associates
Chartered Accountants
Firm Regn No.: 0151601W

Jignesh H. Gala
Partner
M.No. 193742
Place: Mumbai
Date: 16-05-2025
UDIN:



For and on behalf of the Board
Ek Kadam Aur Foundation
for Education and Health

Ek Kadam Aur Foundation
for Education and Health

Ek Kadam Aur Foundation
for Education and Health

Divya Tiwari

Head

Divya Tiwari
Director

DIN: 10647030
Place: Mumbai
Date: 16-05-2025

Usha Tiwari
Director

DIN: 03334679
Place: Mumbai
Date: 16-05-2025

Usha Tiwari
Head

25193742BMJGTx5713

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH			
Flat 17C, Tower D, Viceroy Park, Thakur Village, Kandivali East, Mumbai 400101			
CIN NO. U74999MH2017NPL389985			
Statement of Profit & Loss for the Year Ended March 31, 2025			
Rs. In Thousands			
Particulars	Note No.	Year ended March 31, 2025	Year ended March 31, 2024
Income:			
I. Revenue from operations (gross)	13	10,106.78	3,901.55
II. Other Income	14	48.58	54.90
III. Total Revenue (I +II)		10,155.36	3,956.45
Expenses:			
(a) Program Expenses	15	9,214.12	2,785.71
(b) Enabling Function Expenses	16	368.24	110.00
(c) Depreciation & Amortization Expenses	17	158.30	3.51
(d) Other Expenses	18	74.90	10.00
Total expenses		9,815.56	2,909.23
V. Surplus / (Deficit) for the year (III-IV)		339.80	1,047.22
Tax expense:			
(a) Current tax		-	-
(b) Deferred tax		-	-
VII. Surplus / (Deficit) after Tax (V-VI)		339.80	1,047.22
Summary of Significant Accounting Policies & Other Explanatory Pol	1		

As per our report of even date

Gala Patel and Associates

Chartered Accountants

Firm Regn No.: 0151601W



Jignesh H. Gala

Partner

M.No. 193742

Place : Mumbai

Date: 16-05-2025

UDIN: 25193742BMJ6TX573

For and on behalf of the Board

Ek Kadam Aur Foundation

for Education and Health

Ek Kadam Aur Foundation
for Education and Health

Head

Divya Tiwari

Director

DIN: 10647030

Place: Mumbai

Date: 16-05-2025

Ek Kadam Aur Foundation
for Education and Health

Head

Usha Tiwari

Director

DIN: 03334679

Place: Mumbai

Date: 16-05-2025

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH
 Flat 17C, Tower D, Viceroy Park, Thakur Village, Kandivali East, Mumbai 400101
 CIN NO. U74999MH2017NPL389985
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

Rs. in Thousands

PARTICULARS		31st March 2025	31st March 2024
A.	Cash Flow From Operating Activities		
	Surplus / (Deficit) for the year	339.80	1,047.22
	Adjustments for non Cash/ Non trade items:		
	Depreciation & Amortization Expenses	158.30	3.51
	Finance Cost	(48.58)	(54.90)
	Interest received	449.52	995.84
	Operating profits before Working Capital Changes		
	Adjusted For:		
	(Increase) / Decrease in trade receivables	-	-
	Increase / (Decrease) in trade payables		
	(Increase) / Decrease in inventories		
	Increase / (Decrease) in other current liabilities	50.00	(2.40)
	(Increase) / Decrease in Short Term Loans & Advances	0.90	(0.90)
	(Increase) / Decrease in other current assets		
	Cash generated from Operations	500.42	992.54
	Net Cash flow from Operating Activities(A)	500.42	992.54
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets	(430.11)	-
	Non Current Investments / (Purchased) sold	-	-
	Current Investments / (Purchased) sold	-	-
	Capital gains Recd	48.58	54.90
	Interest Received	-	-
	Other Inflow / (Outflows) of cash	-	-
	Net Cash used in Investing Activities(B)	(381.53)	54.90
C.	Cash Flow From Financing Activities		
	Finance Cost		
	Increase in / (Repayment) of Short term Borrowings		
	Increase in / (Repayment) of Long term borrowings	-	(567.78)
	Other Inflows / (Outflows) of cash		
	Net Cash used in Financing Activities(C)	-	(567.78)
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	118.89	479.65
E.	Cash & Cash Equivalents at Beginning of period	758.80	279.15
F.	Cash & Cash Equivalents at End of period	877.69	758.80
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	118.89	479.65
H.	Difference (F-(D+E))	-	-

As per our report of even date
Gala Patel and Associates
 Chartered Accountants
 Firm Regn No.: 0151601W



Jignesh H. Gala
 Partner
 M.No. 193742
 Place: Mumbai
 Date: 16-05-2025
 UDIN: 25193742BMJGTx573

For and on behalf of the Board
 Ek Kadam Aur Foundation
 for Education and Health

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Divya Tiwari

Divya Tiwari
 Director
 DIN: 10647030
 Place: Mumbai
 Date: 16-05-2025

Head

Ek Kadam Aur Foundation
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Usha Tiwari

Usha Tiwari
 Director
 DIN: 03334679
 Place: Mumbai
 Date: 16-05-2025

Head

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Amt in Thousands

Note 2. : Share capital

A) Authorised, Issued, Subscribed and Paid up capital and par value per share

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Authorised:		
10,000 Equity Shares of Rs. 10/- par value	100.00	100.00
Total	100.00	100.00
Issued, Subscribed & fully paid up:		
10,000 Equity Shares of Rs. 10/- par value	100.00	100.00
Total	100.00	100.00

B) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Number of share out standing at the beginning of the year	10,000.00	10,000.00
Add: Shares issued during the year	-	-
Number of share out standing at the End of the year	10,000.00	10,000.00

C) Terms/ rights attached to equity shares:

The Company has only one class of equity shares with a face value of Rs. 10 per share. Each shareholder of equity shares is entitled to one vote per share at any General Meeting of Shareholders.

D) Shares in the company held by each shareholders holding more than 5 % shares

Particulars	As at March 31, 2024	
	No. of Shares	% of Share holding
(i) SATISH CHANDRA TRIPATHI	9,999.00	99.99%
(ii) USHA TIWARI	1.00	0.01%
Total	10,000.00	100.00%

Particulars	As at March 31, 2025	
	No. of Shares	% of Share holding
(i) DIVYA TIWARI	9,999.00	99.99%
(ii) USHA TIWARI	1.00	0.01%
Total	10,000.00	100.00%

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Head

Ek Kadam Aur Foundation
for Education and Health

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Head



EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Note 10 : Property, Plant and Equipment

SR No.	PARTICULARS	Gross Block			Accumulated Depreciation				Net Block		
		As at April 1, 2024	Additions During the Year	Deletions During the year	As at March 31, 2025	As at April 1, 2024	Depreciation charge for the year	Adjustment due to revaluations	Adjustments On disposals	As at March 31, 2025	As at March 31, 2024
	(i) Tangible Assets										
1	Projector and Other Class Equipments	67.76	-	-	67.76	62.49	2.00	-	-	64.49	5.27
2	Laptops	-	430.11		430.11		156.30	-		156.30	-
	Total [(i)+(ii)+(iii)]	67.76	430.11	-	497.87	62.49	158.30	-	-	220.79	5.27

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EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Amt in Thousands

Note 3 : Reserves and Surplus

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Balance as per Last Financial Statements	654.97	(392.25)
Surplus / (Deficit) for the year	339.80	1,047.22
Less: Provision for Dividend		
Closing Balance	994.77	654.97
Total	994.77	654.97

NON CURRENT LIABILITIES

Note 4 : Long term Borrowings

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Loan from Directors	-	-
Total	-	-

Note 5 : Trade Payables

Particulars	As at	As at
	March 31, 2025	March 31, 2024
(i) Total Outstanding due to micro enterprises and small enterprises; and	-	-
(ii) Total Outstanding due to creditors other than micro enterprises and small enterprises;	-	-
Total	-	-

Note 6 : Short term Borrowings

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Short Term Loans	-	-
Total	-	-

Note 7 : Other Current Liabilities

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Audit Fees Payable	60.00	10.00
Total	60.00	10.00

Note 8 : Short Term Provisions

Particulars	As at	As at
	March 31, 2025	March 31, 2024
Provisions	-	-
Total	-	-



**EK Kadam Aur Foundation
for Education and Health**

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Head

**EK Kadam Aur Foundation
for Education and Health**

[Signature]

Head

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

NON CURRENT ASSETS

Amt In Thousands

CURRENT ASSETS

Note 10 : Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Undisputed Trade receivables - considered good	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-
(iii) Disputed Trade Receivables - considered good	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-
Total	-	-

Debtors are subject to confirmation of balances.

Note 11 :Cash and Cash Equivalents

Particulars	As at March 31, 2025	As at March 31, 2024
(i) Cash in Hand	0.01	0.01
(ii) Balance with Banks - Kotak	859.05	740.16
(iii) Balance with Banks - PNB	5.39	5.39
(iv) Balance with Banks - BOI	13.25	13.25
Total	877.69	758.80

Note 12 :Short-term loans and advances

Particulars	As at March 31, 2025	As at March 31, 2024
TDS	-	0.90
Total	-	0.90

Note 13 : Revenue From operation

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Donation Received in Cash	10,106.78	2,722.55
Donation Received in Kind	-	1,179.00
Total	10,106.78	3,901.55

Note 14 : Other Income

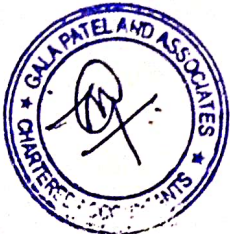
Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
Interest on Saving Banks	48.58	9.90
Misc Income	-	45.00
Total	48.58	54.90

**Ek Kadam Aur Foundation
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 **Head**

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 **Head**



EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH
SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Amt in Thousands

Note 15 : Program Expenses

Particulars	Year Ended	Year Ended
	March 31, 2025	March 31, 2024
DONATIONS FOR EDUCATION AND WELFARE OF CHILDREN		
- For Braille Kit, Devices, and other equipments & Canes	2,639.95	214.33
- For Scholarship	1,605.66	1,214.41
- For Salaries and Consultants Fees	3,480.92	497.19
- For Travelling Expenses	1,167.66	-
- For Workshop of use of assistive devices	234.85	-
- For Training to Children	85.08	331.77
- For Oxygen Concentrators Donated	-	528.00
Total	9,214.12	2,785.71

Note 16 : Enabling Function Expenses

Particulars	Year Ended	Year Ended
	March 31, 2025	March 31, 2024
(i) Salaries and Ex-Gratia to Employees	346.00	100.00
(ii) Employee's Welfare Expenses	-	-
(iii) Bank Charges	0.24	-
(iv) Fundraising and Womens Day / Independence Event	22.00	10.00
Total	368.24	110.00

Note 17 : Depreciation and Amortisation Expenses

Particulars	Year Ended	Year Ended
	March 31, 2025	March 31, 2024
Depreciation expenses	158.30	3.51
Total	158.30	3.51

Note 18 : Program & Other Expenses

Particulars	Year Ended	Year Ended
	March 31, 2025	March 31, 2024
Audit Fees	60.00	10.00
Office Expenses	14.90	-
Total	74.90	10.00

Note 18a : Payment to Auditors

Particulars	Year Ended	Year Ended
	March 31, 2025	March 31, 2024
Auditors Fee	60.00	10.00
Auditor Remuneration	-	-
Total	60.00	10.00

**Ek Kadam Aur Foundation
for Education and Health**

[Signature]

Head

**Ek Kadam Aur Foundation
for Education and Health**

[Signature]

Head



EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH

SCHEDULES ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS AT MARCH 31, 2025

Note 18a : Payment to Auditors

(iii) Payment to Auditors includes :

Amr in Thousands

Particulars	2024-25	2023-24
(a) Statutory Audit Fees	60.00	10.00
(b) Professional Fees	-	-
Total	60.00	10.00

Note No. 19: Related Party Information :

(a) As per AS-18 issued by the Institute of Chartered Accountants of India, the Company's related parties are as under:

(i) Satish Chandra Tripathi	Director	Resigned on 21-05-2024
(ii) Usha Nirupam Tiwari	Director	
(iii) Om Prakash Sharma	Director	
(iv) Naveen Udaichand Jha	Director	Appointed on 13-06-2024
(iv) Divya Tiwari	Director	Appointed on 29-05-2024

(b) Transactions with related parties (Closing Balance):

Particulars	2024-25 Referred in (i) above	2023-24 Referred in (i) above
(i) Satish Tripathi	-	567.78
Amount Repaid	-	-
Balance at year end	-	-
(ii) Divya Tiwari		
Donation Received	180.00	120.00
Balance at year end	-	-
(iii) Yash Tiwari		
Donation Received	170.00	-
Balance at year end	-	-

As per our report of even date
Gala Patel and Associates
Chartered Accountants
Firm Regn No.: 0151601W

Jignesh H. Gala
Partner
M.No. 193742
Place : Mumbai
Date: 16-05-2025



For and on behalf of the Board
Ek Kadam Aur Foundation
for Education and Health

Ek Kadam Aur Foundation
for Education and Health

DIVYA TIWARI
Director
DIN: 10647030
Place: Mumbai
Date: 16-05-2025

Head

Ek Kadam Aur Foundation
for Education and Health

Usha Tiwari
Head

Usha Tiwari
Director
DIN: 03334679
Place: Mumbai
Date: 16-05-2025

EK KADAM AUR FOUNDATION FOR EDUCATION AND HEALTH

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

CIN NO. U74999MH2017NPL389985

Notes to Accounts: 1

a. Corporate Information:

Ek Kadam Aur Foundation For Education and Health ("the company") was incorporated under Section 8 of the Companies Act, 2013 ("the Act") on January 16, 2017 having License Number 108368. The entity has been registered for undertaking CSR activities and the Registration number is CSR00001171 vide letter dated 08-04-2021 from ROC, Delhi. The registered office of the company is located at Flat No. 17C, Tower D, Viceroy Park, Thakur Village, Off Western Express Highway, Kandivali (East), Mumbai 400 101. The Company is primarily engaged in promotion of education to blind children.

b. Significant Accounting Policies:

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements.

a) Statement of Compliance: The company has adopted Accounting Standards (referred to as "AS") notified under the Companies (Accounting Standards) Rules 2015, read with section 133 of the Companies Act 2013 and the accounting principles generally accepted in India and comply with the Accounting Standards notified by the Companies (Accounting Standards) Rules, 2006.

b) Basis of preparation: The financial statements are prepared under historical cost convention, on accrual basis, in accordance with the provisions of Companies Act, 2013.


c) Use of estimates and judgements: The preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Difference between the actual results and estimates are recognized in the year in which results are known/materialized. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c. Revenue Recognition:

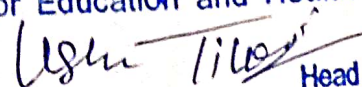
- i. Revenue from Donations/Grants: Revenue from Donations/grants are recognized as income in the year of receipt.
- ii. Receipt of Donation in kind: Any donation received in kind is recorded in the year of receipt.
- iii. Finance Income: Finance income consists of interest income on funds invested. Interest income is recognized as it accrues in the statement of income and expenditure, using the effective interest method.



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Head

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

d. **Property, Plant and Equipment:**

Property, Plant and Equipment are shown at cost of acquisition or construction less accumulated depreciation. Cost includes the construction/ purchase/ acquisition cost and other directly attributable cost to bring the assets to its present working condition reduced by duties subsequently recoverable. Direct costs are capitalized until fixed assets are ready to use.

e. **Depreciation :**

Depreciation on Property Plant and Equipment has been provided as per the useful life prescribed under Schedule II of Companies Act, 2013. The Company follows WDV method of Depreciation. The cost and related accumulated depreciation are eliminated from the financial statements upon sale or disposition of the asset and the resultant gains or losses are recognized in the Statement of Income and Expenditure. Fixed Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase.

f. **Cash and cash equivalents:**

Cash and cash equivalents comprise in banks and demand deposits with banks which can be withdrawn at any time without prior notice or penalty on the principal.

g. **Cash flow statement:**

Cash flows are reported using the indirect method, whereby net profit/(loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated.

h. **Taxes on Income:**

The company is a Section 8 Company as per the Companies Act, 2013.

The company renewed its registration under Sec 12A of the Income Tax Act, 1961 on under Section 80G (VI) for the AY 2022-23 to AY 2026-27, hence no Income Tax Liability arisen and deferred tax liability/asset has been calculated.

i. **Provisions:**

Provisions are recognized when the company has a present obligation as a result of past event and it is probable that outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are reviewed at each balance sheet date and adjusted to reflect correct management estimate.



Ek Kadam Aur Foundation
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Divy
Head

Ek Kadam Aur Foundation
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Usen Tilak
Head

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Note number 20: Additional Regulatory Information

a. Details of Benami Property held

Current Year

property details	Year of acquisition	beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NIL									

Previous Year

property details	Year of acquisition	beneficiaries Details	Amount	If property is in book then reference of BS	If not in books then reason	Where there are proceedings against the company under this law as an a better of the transaction or as the transferor then the details shall be provided	Nature of proceedings	status of same	company's view on same
NIL									

b. Borrowings from banks or financial institutions on the basis of security of current assets whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. NO

Current Year

Current Assets Description	summary of reconciliation	Reason of material discrepancies
NIL	NIL	NIL

Previous Year

Current Assets Description	summary of reconciliation	Reason of material discrepancies
NIL	NIL	NIL

c. Wilful Defaulter: Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given.

Current Year

Date of declaration as wilful defaulter	Details of Nature	Details of amount
NIL	NIL	NIL



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[Signature]
Head

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Previous Year

Date of declaration as wilful defaulter	Details of Nature	Details of amount
NIL	NIL	NIL

d. Relationship with Struck off Companies

Current Year

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company
NIL	NIL	NIL	NIL

Previous Year

Name of struck off Company	Nature of transactions with struck off Company	Balance outstanding	Relationship with the Struck off company
NIL	NIL	NIL	NIL

e. Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof

Current Year - NIL

Previous Year - NIL

f. Compliance with number of layers of companies

Current Year

Name of Company	CIN	relationship/extent of holding of the company in such downstream companies
NIL	NIL	NIL

Previous Year

Name of Company	CIN	relationship/extent of holding of the company in such downstream companies
NIL	NIL	NIL

g. Compliance with approved Scheme(s) of Arrangements

Effect of such Scheme of Arrangements have been accounted for in the books of account of the Company

Current Year		Previous Year	
in accordance with the Scheme	in accordance with accounting standards	in accordance with the Scheme	in accordance with accounting standards
NIL	NIL	NIL	NIL

h. Undisclosed Income

Current Year - NIL

Previous Year - NIL



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i. Ratios:

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	14.63	75.97	519	Increase in Current Liabilities
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	NA	NA	NA	NA
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	NA	NA	NA	NA
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	NA	NA	NA	NA
(e) Inventory turnover ratio	Turnover	Average Inventory	NA	NA	NA	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	NA	NA	NA	NA
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	NA	NA	NA	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	NA	NA	NA	NA
(i) Net profit ratio	Net Profit	Net Sales	NA	NA	NA	NA
(j) Return on Capital employed	Earnings Before Interest & tax	Capital employed	NA	NA	NA	NA
(k) Return on investment			NA	NA	NA	NA

j. Corporate Social Responsibility (CSR)

Particulars	Current Year	Previous Year
NIL	NIL	NIL

k. Utilisation of Borrowed funds and share premium

(A) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) 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

- 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 to or on behalf of the Ultimate

Beneficiaries;

(B) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- 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,



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[Signature]
Head

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I. Details of Crypto Currency or Virtual Currency

Particulars	Current Year	Previous Year
NIL	NIL	NIL

As per our report of even date
Gala Patel and Associates
Chartered Accountants
Firm Regn No.: 0151601W



Jignesh H. Gala
Partner
M.No. 193742
Place: Mumbai
Date: 16-05-2024
UDIN:

For and on behalf of the Board
Ek Kadam Aur Foundation
for Education and Health

Ek Kadam Aur Foundation
for Education and Health

Divya Tiwari
Director
DIN: 10647030
Place: Mumbai
Date: 16-05-2024

Head

Ek Kadam Aur Foundation
for Education and Health

Usha Tiwari
Director
DIN: 03334679
Place: Mumbai
Date: 16-05-2024

Head