

# MAHESHWARI NIKHIL & ASSOCIATES

## CHARTERED ACCOUNTANTS

### Independent Auditor's Report

To the Members of

**JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION**

**Report on the Financial Statements**

We have audited the accompanying standalone financial statements of JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION ("the Company") which comprise the Balance Sheet as at March 31, 2025, the Statement of Income and Expenditure 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 at March 31, 2025, and Income, for the year ended on that date.

#### **Basis for Opinion**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter**

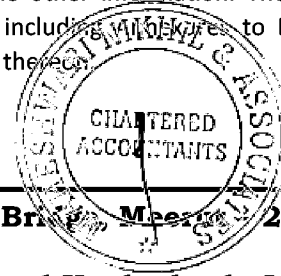
There are no matters to be emphasized in the financial statements. Accordingly, no Emphasis of Matter paragraph has been reported.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgement, were 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 statement 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 since the Company falls under the category of unlisted companies, and as such, the requirement for reporting Key Audit Matters does not apply to it.

#### **Information other than the Financial Statements and Auditor's 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.



**Head office: F-234/235, 2nd Floor, Ganga Plaza, Begum Bazar, Meerut - 250002 (U.P)**

**Branch Office: Ground Floor, A-3, P.C. Colony, Main Road Kankarbagh, Lohia Nagar, Patna, Bihar-800020.**

**Contact No: 91-9711159687 Email:ankit.mahe@icai.org**

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.

#### **Auditor's remarks**

There is no any qualifications, reservation or adverse remark or disclaimer

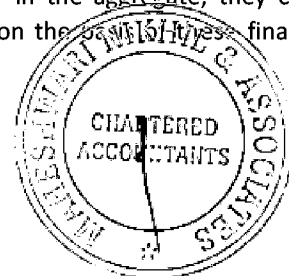
#### **Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

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, the Board of Directors 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 the Board of Directors 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 Responsibility 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 the financial statements.



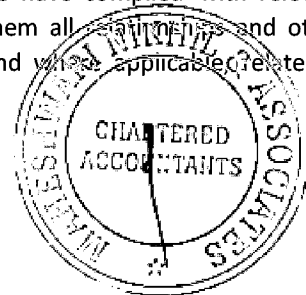
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, 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 the management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting in preparation of the Standalone Financial Statements 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 standalone 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.



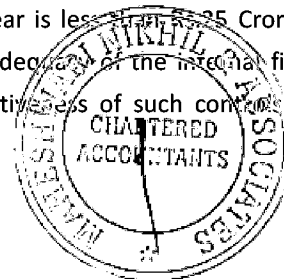
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation 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**

State other matters as per Rule 11 of Companies (Audit and Auditors) Rules, 2014.

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:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
1. As required by the Companies (Auditor's Report) Order, 2020 ("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 since the Company has not exceeded the specified threshold limit and it does not fall into any criteria to be caused application of the Order.
2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 Cash Flow Statement 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2021. and rules made thereunder.
  - e) On the basis of the written representations received from the directors at March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified at March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;



g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us. (applicable in case of Public Company)

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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, other than as disclosed in the notes to the accounts, 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, 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; and

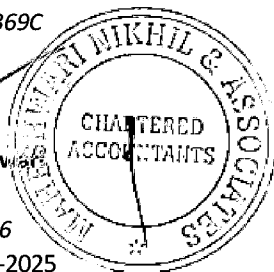
(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. The Pursuant to Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, we report that, based on our examination, which included test checks and information provided, the Company utilized accounting software for maintaining its books of account. However, the software lacked an audit trail (edit log) feature to record all relevant transactions throughout the year, as required by the Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014. Consequently, we are unable to give any opinion on this.

For Maheshwari Nikhil & Associates  
Chartered Accountants  
Firm No.: 020369C

  
**Ankit Maheshwari**  
(Partner)  
M. No.: 416816  
Date: 30-Sep-2025  
Place: Patna  
**UDIN: 25416816BMJQWB8351**



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JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION  
196 BHAGWAT NAGAR, FARMACEUTICAL COLONY, B.H.Colony S.O,  
BHAGWAT NAGAR, Patna, PATNA-800026  
CIN : U85300BR2021NPL053883

(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

₹ in thousand

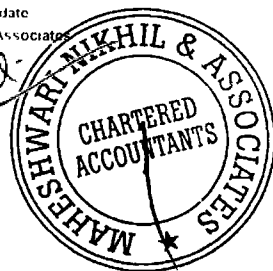
| Particulars                                         | Note No. | As at 31st March 2025 | As at 31st March 2024 |
|-----------------------------------------------------|----------|-----------------------|-----------------------|
| <b>EQUITY AND LIABILITIES</b>                       |          |                       |                       |
| Shareholder's funds                                 |          |                       |                       |
| Share capital                                       |          | 0.00                  | 0.00                  |
| Reserves and surplus                                | 1        | 772.77                | 497.48                |
| Money received against share warrants               |          | 0.00                  | 0.00                  |
|                                                     |          | 772.77                | 497.48                |
| Share application money pending allotment           |          | 0.00                  | 0.00                  |
| <b>Non-current liabilities</b>                      |          |                       |                       |
| Long-term borrowings                                |          | 0.00                  | 0.00                  |
| Deferred tax liabilities (Net)                      |          | 0.00                  | 0.00                  |
| Other long term liabilities                         |          | 0.00                  | 0.00                  |
| Long-term provisions                                | 2        | 0.00                  | 0.00                  |
|                                                     |          | 0.00                  | 0.00                  |
| <b>Current liabilities</b>                          |          |                       |                       |
| Short-term borrowings                               |          | 0.00                  | 0.00                  |
| Trade payables                                      | 3        |                       |                       |
| (A) Micro enterprises and small enterprises         |          | 0.00                  | 0.00                  |
| (B) Others                                          |          | 1,185.74              | 617.92                |
| Other current liabilities                           | 4        | 1,171.06              | 599.35                |
| Short-term provisions                               |          | 202.56                | 0.00                  |
|                                                     |          | 2,559.36              | 1,217.27              |
| <b>TOTAL</b>                                        |          | <b>3,332.13</b>       | <b>1,714.75</b>       |
| <b>ASSETS</b>                                       |          |                       |                       |
| <b>Non-current assets</b>                           |          |                       |                       |
| Property, Plant and Equipment and Intangible assets |          |                       |                       |
| Property, Plant and Equipment                       |          | 0.00                  | 0.00                  |
| Intangible assets                                   |          | 0.00                  | 0.00                  |
| Capital work-in-Progress                            |          | 0.00                  | 0.00                  |
| Intangible assets under development                 |          | 0.00                  | 0.00                  |
|                                                     |          |                       |                       |
| Non-current investments                             |          | 0.00                  | 0.00                  |
| Deferred tax assets (net)                           |          | 0.00                  | 0.00                  |
| Long-term loans and advances                        |          | 0.00                  | 0.00                  |
| Other non current assets                            |          | 0.00                  | 0.00                  |
|                                                     |          | 0.00                  | 0.00                  |
| <b>Current assets</b>                               |          |                       |                       |
| Current investments                                 |          | 0.00                  | 0.00                  |
| Inventories                                         |          | 0.00                  | 0.00                  |
| Trade receivables                                   |          | 0.00                  | 0.00                  |
| Cash and cash equivalents                           | 5        | 3,332.13              | 1,714.75              |
| Short term loans and advances                       |          | 0.00                  | 0.00                  |
| Other current assets                                |          | 0.00                  | 0.00                  |
|                                                     |          | 3,332.13              | 1,714.75              |
| <b>TOTAL</b>                                        |          | <b>3,332.13</b>       | <b>1,714.75</b>       |

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Maheshwari Nikhil & Associates  
Chartered Accountants  
(F.R.N. 0020369C)

ANKIT MAHESHWARI  
PARTNER  
Membership No. 416811  
Place: PATNA  
Date: 30/09/2025



Rahul Kumar  
RAHUL KUMAR  
Director  
DIN: 09309041  
Address: Patna

For and on behalf of the Board of Directors

Suyash Kumar  
SUYASH KUMAR  
Director  
DIN: 01910553  
Address: Patna

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CIN : U85300BR2021NPL053883

(F.Y. 2024-2025)

## Statement of income and expenditure for the year ended 31st March 2025

₹ in thousand

| Particulars                                                                                                                         | Note No. | 31st March 2025 | 31st March 2024 |
|-------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|-----------------|
| <b>Revenue</b>                                                                                                                      |          |                 |                 |
| Revenue from operations                                                                                                             | 6        | 2,227.74        | 2,020.00        |
| Other income                                                                                                                        |          | 0.00            | 0.00            |
| <b>Total Income</b>                                                                                                                 |          | <b>2,227.74</b> | <b>2,020.00</b> |
| <b>Expenses</b>                                                                                                                     |          |                 |                 |
| Cost of material Consumed                                                                                                           |          | 0.00            | 0.00            |
| Purchase of stock-in-trade                                                                                                          | 7        | 353.74          | 194.34          |
| Changes in inventories                                                                                                              |          | 0.00            | 0.00            |
| Employee benefit expenses                                                                                                           | 8        | 0.00            | 0.00            |
| Finance costs                                                                                                                       |          | 0.00            | 0.00            |
| Depreciation and amortization expenses                                                                                              |          | 0.00            | 0.00            |
| Other expenses                                                                                                                      | 9        | 1,184.79        | 1,141.78        |
| <b>Total expenses</b>                                                                                                               |          | <b>1,538.54</b> | <b>1,336.13</b> |
| <b>Excess of income over expenditure/(Expenditure over income) before exceptional, extraordinary and prior period items and tax</b> |          | <b>689.21</b>   | <b>683.88</b>   |
| Exceptional items                                                                                                                   |          | 0.00            | 0.00            |
| <b>Excess of income over expenditure/(Expenditure over income) before extraordinary and prior period items and tax</b>              |          | <b>689.21</b>   | <b>683.88</b>   |
| Extraordinary items                                                                                                                 |          | 0.00            | 0.00            |
| Prior period item                                                                                                                   |          | 0.00            | 0.00            |
| <b>Excess of income over expenditure/(Expenditure over income) before tax</b>                                                       |          | <b>689.21</b>   | <b>683.88</b>   |
| <b>Tax expenses</b>                                                                                                                 |          |                 |                 |
| Current tax                                                                                                                         | 10       | 202.57          | 0.00            |
| Deferred tax                                                                                                                        |          | 0.00            | 0.00            |
| Excess/short provision relating earlier year tax                                                                                    | 11       | 211.34          | 0.00            |
| <b>Excess of income over expenditure/(Expenditure over income) for the period</b>                                                   |          | <b>275.30</b>   | <b>683.88</b>   |
| <b>Earning per share-in ₹</b>                                                                                                       |          |                 |                 |
| <b>Basic</b>                                                                                                                        |          |                 |                 |
| Before extraordinary Items                                                                                                          |          | 0.00            | 0.00            |
| After extraordinary Adjustment                                                                                                      |          | 0.00            | 0.00            |
| <b>Diluted</b>                                                                                                                      |          |                 |                 |
| Before extraordinary Items                                                                                                          |          | 0.00            | 0.00            |
| After extraordinary Adjustment                                                                                                      |          | 0.00            | 0.00            |

The accompanying notes are an integral part of the financial statements.

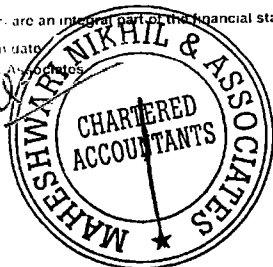
As per our report of even date

For Maheshwari Nikhil &amp; Associates

Chartered Accountants

(F.R.N. 0020399C)

ANKIT MAHE SHWARI  
PARTNER  
Membership No. 41681  
Place: PATNA  
Date: 30/09/2025



Rahul Kumar

RAHUL KUMAR  
Director  
DIN: 09309041  
Address: Patna

For and on behalf of the Board of Directors

Suryash Kumar

SURYASH KUMAR  
Director  
DIN: 01910553  
Address: Patna

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CIN : U85300BR2021NPL053883

(F.Y. 2024-2025)

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in thousand

| PARTICULARS                                                                                                | 31st March 2025 | 31st March 2024 |
|------------------------------------------------------------------------------------------------------------|-----------------|-----------------|
| <b>A. Cash Flow From Operating Activities</b>                                                              |                 |                 |
| Excess of income over expenditure before tax and extraordinary items (as per Statement of Profit and Loss) | 689.21          | 683.88          |
| Adjustments for non-cash / non-trade items                                                                 |                 |                 |
| <b>Operating profits before Working Capital Changes</b>                                                    | <b>689.21</b>   | <b>683.88</b>   |
| <b>Adjusted For:</b>                                                                                       |                 |                 |
| Increase / (Decrease) in trade payables                                                                    | 567.82          | 233.50          |
| Increase / (Decrease) in other current liabilities                                                         | 774.27          | 527.35          |
| <b>Cash generated from Operations</b>                                                                      | <b>2,031.30</b> | <b>1,444.73</b> |
| Less: Income tax paid (Current tax + earlier year tax)                                                     | (413.91)        | 0.00            |
| <b>Net Cash flow from Operating Activities (A)</b>                                                         | <b>1,617.39</b> | <b>1,444.73</b> |
| <b>B. Cash Flow From Investing Activities</b>                                                              |                 |                 |
|                                                                                                            |                 |                 |
| <b>C. Cash Flow From Financing Activities</b>                                                              |                 |                 |
|                                                                                                            |                 |                 |
| <b>D. Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>                                 | <b>1,617.39</b> | <b>1,444.73</b> |
| <b>E. Cash &amp; Cash Equivalents at Beginning of period</b>                                               | <b>1,714.74</b> | <b>270.02</b>   |
| <b>F. Cash &amp; Cash Equivalents at End of period</b>                                                     | <b>3,332.14</b> | <b>1,714.74</b> |
| <b>G. Net Increase / (Decrease) in Cash &amp; Cash Equivalents (F-E)</b>                                   | <b>1,617.39</b> | <b>1,444.73</b> |
| <b>H. Difference (F-(D+E))</b>                                                                             | <b>0.00</b>     | <b>0.00</b>     |

The accompanying notes are an integral part of the financial statements.

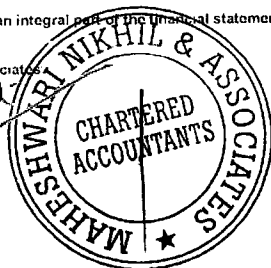
As per our report of even date

For Maheshwari Nikhil &amp; Associates

Chartered Accountants

(F.R.N. 0020369C)

ANKIT MAHE SHWARI  
PARTNER  
Membership No. 416811  
Place: PATNA  
Date: 30/09/2025



Rahul Kumar

RAHUL KUMAR  
Director  
DIN: 09309041  
Address: Patna

For and on behalf of the Board of Directors

Suyash Kumar

SUYASH KUMAR  
Director  
DIN: 07910553  
Address: Patna

**Note:**

- The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
- Figures of previous year have been rearranged/regrouped wherever necessary
- Figures in brackets are outflow/deductions

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JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION  
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CIN : U85300BR2021NPL053883

(F.Y. 2024-2025)

₹ in thousand

| Note No. 1 Reserves and surplus  |  | As at 31st March 2025 | As at 31st March 2024 |
|----------------------------------|--|-----------------------|-----------------------|
| Particulars                      |  |                       |                       |
| Surplus                          |  |                       | (186.40)              |
| Opening Balance                  |  | 497.47                | 683.88                |
| Add: Profit for the year         |  | 275.30                | 0.00                  |
| Less: Deletion during the year   |  | 0.00                  | 0.00                  |
| Closing Balance                  |  | 772.77                | 497.48                |
| Surplus                          |  |                       | 0.00                  |
| Opening Balance                  |  | 0.00                  | 0.00                  |
| Add: Addition during the year    |  | 0.00                  | 0.00                  |
| Less: Deletion during the year   |  | 0.00                  | 0.00                  |
| Closing Balance                  |  | 0.00                  | 0.00                  |
| Balance carried to balance sheet |  | 772.77                | 497.48                |

₹ in thousand

| Note No. 2 Provisions | As at 31st March 2025 |            |        | As at 31st March 2024 |            |       |
|-----------------------|-----------------------|------------|--------|-----------------------|------------|-------|
|                       | Long-term             | Short-term | Total  | Long-term             | Short-term | Total |
| Other provisions      |                       |            |        |                       |            |       |
| Current tax provision | 0.00                  | 202.57     | 202.57 | 0.00                  | 0.00       | 0.00  |
|                       | 0.00                  | 202.57     | 202.57 | 0.00                  | 0.00       | 0.00  |
| Total                 | 0.00                  | 202.57     | 202.57 | 0.00                  | 0.00       | 0.00  |

₹ in thousand

| Note No. 3 Trade payables |  | As at 31st March 2025 | As at 31st March 2024 |
|---------------------------|--|-----------------------|-----------------------|
| Particulars               |  |                       |                       |
| (B) Others                |  |                       | 617.92                |
| Sundry Creditors          |  | 1,185.74              | 617.92                |
|                           |  | 1,185.74              | 617.92                |
| Total                     |  | 1,185.74              | 617.92                |

₹ in thousand

| Trade Payables Ageing Schedule                                                            |                 |           |           |                 |         |                 |           |           |                 |        |
|-------------------------------------------------------------------------------------------|-----------------|-----------|-----------|-----------------|---------|-----------------|-----------|-----------|-----------------|--------|
| Payment date not defined (Outstanding for following periods from due date of Transaction) |                 |           |           |                 |         |                 |           |           |                 |        |
| Particular                                                                                | Current Year    |           |           |                 |         | Previous Year   |           |           |                 |        |
|                                                                                           | Less than 1 Yrs | 1-2 Years | 2-3 Years | More than 3 Yrs | Total   | Less than 1 Yrs | 1-2 Years | 2-3 Years | More than 3 Yrs | Total  |
| MSME                                                                                      |                 |           |           |                 | 0.00    |                 |           |           |                 | 0.00   |
| Others                                                                                    | 1185.74         |           |           |                 | 1185.74 | 617.92          |           |           |                 | 617.92 |
| Disputed                                                                                  |                 |           |           |                 | 0.00    |                 |           |           |                 | 0.00   |
| Dues MSME                                                                                 |                 |           |           |                 | 0.00    |                 |           |           |                 | 0.00   |
| Disputed Others                                                                           |                 |           |           |                 | 0.00    |                 |           |           |                 | 0.00   |

₹ in thousand

| Note No. 4 Other current liabilities |  | As at 31st March 2025 | As at 31st March 2024 |
|--------------------------------------|--|-----------------------|-----------------------|
| Particulars                          |  |                       |                       |
| Others payables                      |  | 5.00                  | 5.00                  |
| AUDIT FEES PAYABLE                   |  | 326.06                | 138.35                |
| EXPENSES PAYABLE                     |  | 840.00                | 456.00                |
| Salary Payable                       |  | 1,171.06              | 599.35                |
| Total                                |  | 1,171.06              | 599.35                |

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JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION  
196 BHAGWAT NAGAR, FARMACEUTICAL COLONY, B.H.Colony S.O,  
BHAGWAT NAGAR, Patna, PATNA-800026  
CIN : U85300BR2021NPL053883

(F.Y. 2024-2025)

| Note No. 5 Cash and cash equivalents |                       |                       | ₹ in thousand |
|--------------------------------------|-----------------------|-----------------------|---------------|
| Particulars                          | As at 31st March 2025 | As at 31st March 2024 |               |
| Balance with banks                   | 3,330.98              | 1,708.58              |               |
| AXIS BANK                            | 3,330.98              | 1,708.58              |               |
| Total                                |                       |                       |               |
| Cash in hand                         | 1.15                  | 6.17                  |               |
| Cash in hand                         | 1.15                  | 6.17                  |               |
| Total                                | 3,332.13              | 1,714.75              |               |
| Total                                |                       |                       |               |

| Note No. 6 Revenue from operations |                 |                 | ₹ in thousand |
|------------------------------------|-----------------|-----------------|---------------|
| Particulars                        | 31st March 2025 | 31st March 2024 |               |
| Sale of services                   | 0.00            | 1,900.00        |               |
| CSR                                | 2,227.74        | 120.00          |               |
| DONATION RECEIVED                  | 2,227.74        | 2,020.00        |               |
|                                    | 2,227.74        | 2,020.00        |               |
| Revenue from operations            | 0.00            | 0.00            |               |
| Less: Excise duty                  | 2,227.74        | 2,020.00        |               |
| Net revenue from operations        |                 |                 |               |

| Note No. 7 Purchase of stock-in-trade |                 |                 | ₹ in thousand |
|---------------------------------------|-----------------|-----------------|---------------|
| Particulars                           | 31st March 2025 | 31st March 2024 |               |
| Seed purchase                         | 353.74          | 194.34          |               |
| Total                                 | 353.74          | 194.34          |               |

| Note No. 9 Other expenses             |                 |                 | ₹ in thousand |
|---------------------------------------|-----------------|-----------------|---------------|
| Particulars                           | 31st March 2025 | 31st March 2024 |               |
| RENT AND REPAIR                       | 0.00            | 53.59           |               |
| Bank charges                          | 0.00            | 20.23           |               |
| PACKING & FORWARDING                  | 4.40            | 16.40           |               |
| Cost of fertilizers                   | 267.98          | 303.76          |               |
| Cost of insecticides                  | 107.27          | 44.60           |               |
| Rural agricultural development        | 45.07           | 61.27           |               |
| Heating and fuel expenses             | 86.37           | 101.77          |               |
| OFFICE MAINTENANCE                    | 30.00           | 30.00           |               |
| Agriculture land development expenses | 97.00           | 66.41           |               |
| Conveyance expenses                   | 54.00           | 43.71           |               |
| Printing stationery                   | 6.67            | 11.05           |               |
| Salary & wages                        | 384.00          | 384.00          |               |
| Audit fees                            | 5.00            | 5.00            |               |
| Repair and Maintenance                | 97.03           | 0.00            |               |
| Total                                 | 1,184.79        | 1,141.78        |               |

| Note No. 10 Current tax                |                 |                 | ₹ in thousand |
|----------------------------------------|-----------------|-----------------|---------------|
| Particulars                            | 31st March 2025 | 31st March 2024 |               |
| Current tax pertaining to current year | 202.57          | 0.00            |               |
| Total                                  | 202.57          | 0.00            |               |

Rahul Kumar



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(F.Y. 2024-2025)

## Note No. 11 Excess/short provision relating earlier year tax

₹ in thousand

| Particulars             | 31st March 2025 | 31st March 2024 |
|-------------------------|-----------------|-----------------|
| Prior Period Income Tax | 211.34          | 0.00            |
| Total                   | 211.34          | 0.00            |

## Note number: 11 Additional Regulatory Information

(1) Ratios:

| Particulars                          | items included in numerator                               | items included in denominator            | Current Year |                                                                        | Previous Year |                                                                        |
|--------------------------------------|-----------------------------------------------------------|------------------------------------------|--------------|------------------------------------------------------------------------|---------------|------------------------------------------------------------------------|
|                                      |                                                           |                                          | Ratio        | change in the ratio by more than 25% as compared to the preceding year | Ratio         | change in the ratio by more than 25% as compared to the preceding year |
| (a) Current Ratio                    | Current Assets                                            | Current Liabilities                      | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (b) Debt-Equity Ratio                | Long Term Debt + Short Term Debt                          | Shareholder equity                       | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (c) Debt Service Coverage Ratio      | Earning Before Interest, tax, Depreciation & Amortisation | Total principal + Interest on Borrowings | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (d) Return on Equity Ratio           | Earning After Interest, tax, Depreciation & Amortisation  | Average Shareholder's Equity             | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (e) Inventory turnover ratio         | Turnover                                                  | Average Inventory                        | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (f) Trade Receivables turnover ratio | Net Credit Sales                                          | Average Trade Receivable                 | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (g) Trade payables turnover ratio    | Net Credit Purchase                                       | Average Trade Payable                    | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (h) Net capital turnover ratio       | Total Sales                                               | Average Working Capital                  | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (i) Net profit ratio                 | Net Profit                                                | Net Sales                                | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (j) Return on Capital employed       | Earning Before Interest & tax                             | Capital employed                         | 0.00         | No                                                                     | 0.00          | No                                                                     |
| (k) Return on investment             |                                                           |                                          | 0.00         | No                                                                     | 0.00          | No                                                                     |



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(F.Y. 2024-2025)

**Note 10 : Disclosures under Accounting Standards****(i) Details of related parties:**

| Description of relationship | Nature of Relationship | Names of related parties |
|-----------------------------|------------------------|--------------------------|
| Director                    | Director               | SUYASH KUMAR             |
| Director                    | Director               | MANOJ KUMAR SINGH        |
| Director                    | Director               | RAHUL KUMAR              |
| Common Director Company     | Common Director        | NNT DEVELOPERS PVT LTD   |

**(ii) Details of related party transactions and balances outstanding:**

| Particulars                  | Nature of Relationship | 31.03.2025 | 31.03.2024 |
|------------------------------|------------------------|------------|------------|
| Transactions during the year |                        |            |            |
| Common Director              |                        |            |            |
| NNT DEVELOPERS PVT LTD       | Common Director        |            | 1,900.00   |

Rahul Kumar



Suyash Kumar

# JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION

Registered Address: C/O 196 Bhagwat Nagar Farmaceutical Colony Bhagwat Nagar, Patna, Patna, Bihar, India,  
800026

CIN: U85300BR2021NPL053883

Email : contact@jagobharatfoundation.com Contact No:

## Notes to financial statements for the year ended March 31, 2025

### A. Corporate information:

JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION ('the Company'), incorporated in India on 06-Sep 2021 having a registration no: U85300BR2021NPL053883 under Companies Act 2013.

### B. Significant accounting policies:

#### a. Basis of Accounting:

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the New Act"). The financial statements have been prepared on accrual basis under the historical cost convention.

All the assets and liabilities have been classified as current or noncurrent as per the company's normal operating cycle and other criteria set out in schedule III to the Companies Act, 2013. Based on the nature of services rendered by the Company and their realization in cash and cash equivalent, the Company has ascertained its operating cycle to be 12 month for the purpose of current- noncurrent classification of assets and liabilities.

#### System of Accounting

The financial statements are prepared on the accrual basis of accounting under the historical cost convention and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.

#### b. Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Rahul Kumar

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**c. Property, Plant & Equipment (Including Intangibles):**

Property, Plant & Equipment and Intangible Assets are carried at cost less accumulated depreciation/amortisation and impairment losses, if any. The cost of Property, Plant & Equipment and Intangible Assets comprises their purchase price net of any trade discounts and rebates, other taxes (others than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipment up to the date asset is ready for its intended use. Subsequent expenditure on Property, Plant & Equipment after its purchase is capitalized only if such expenditure results in an increase in future benefits from such asset beyond its previous assessed standard of performance.

**d. Depreciation and amortization**

Depreciation on Property, Plant & Equipment and intangible assets has been provided on Written Down Value Method as per the useful life of the assets, taking into account the nature of the asset, the estimated useful life of assets as estimated by the management, the operating condition of the asset, past history of replacements, anticipated technological changes, manufactured warranties and maintenance support etc. as under;

| Depreciation             | Useful Life |
|--------------------------|-------------|
| Plant & Machinery        | 10 years    |
| Computer and Peripherals | 3 years     |
| Furniture & Fixtures     | 15 years    |
| Office equipment's       | 10 years    |
| Intangible Assets        | 3 years     |

**e. Inventories:**

Inventories are valued at lower of cost or net realizable value. Cost is computed on the basis of cost of purchase inclusive of freight etc., "First-In-First – Out" basis.

**f. Revenue Recognition:**

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

**g. Employee benefits:**

Employee benefits includes Provident Fund, Gratuity, Leave Encashment and Bonus.

**a. Defined Contribution Plans:**

The Company's contributions to provident fund is considered as defined contribution plan and are charged to the Statement of Income and Expenditure based on the amount of contributions required to be made as and when services are rendered by the employees.

Rahul Kumar



Suresh Kumar

**b. Defined Benefit Plans:**

Gratuity and Leave Encashment are considered as defined benefit plan. Gratuity and Leave Encashment are provided on actuarial valuation carried out at the balance sheet date. The incremental liability based on an actuarial valuation as per the 'Projected Unit Credit' (PUC) method as at their porting date, is charged to the Statement of Income and Expenditure Account. Actuarial gains and losses are recognized in the Statement of Income and Expenditure.

**c. Short-term employee benefits:**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised during the year when the employees render the services. These benefits include salaries, wages, bonus, performance incentives and compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related services.

**d. Long-term employee benefits**

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the defined benefit obligation as at the balance sheet date on the basis of actuarial valuation.

**h. Taxation:**

Income tax expense comprises current tax (i.e., amount of tax for the period determined in accordance with the Income tax Act, 1961), and deferred tax charge. The current charge for income tax is based on estimated tax liability as computed after taking credit for allowances and exemptions in accordance with the Income tax Act, 1961 applicable for the year ended. In accordance with the Accounting Standard-22, Accounting for Taxes on Income, the Company provided for deferred tax liability for all temporary differences that arise in one accounting year and are capable of reversal in subsequent accounting year.

**i. Provisions and Contingencies**

Provision is recognized when there is a present obligation as a result of a past event that probably requires an out flow of resources and are liable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Asset is neither recognized nor disclosed in the financial statements.

**j. Earnings per share**

Basic earnings per share are calculated by dividing the net Income and Expenditure for the year attributable to equity shareholders (after deducting preference dividend and attributable taxes) by the weighted average number of equities shares outstanding during the year.

Rahul Kumar



Suman Kumar

For the purpose of calculating diluted earnings per share, the net Income and Expenditure for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

**k. Impairment of Asset**

At each balance sheet date, the company reviews the carrying value of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is higher of an assets net selling price and value in use. In assessing value in use the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a discount rate that reflects the current market assessment of time value of money and the risk specified to the asset. Reversal of impairment loss is recognised as income in the statement of Income and Expenditure.

**l. Leases**

Lease arrangements where the risks and rewards incident to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rent under operating leases are recognised in the statement of Income and Expenditure account on straight line basis.

**m. Operating cycle**

Based on the nature of products/activities of the company and the normal time between acquisition of assets and the realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

**n. General**

Except wherever stated accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

**o. Cash and cash equivalents:**

Cash and cash equivalents comprise cash at bank and in hand and short-term fixed deposits/ investments.

**p. Directors Remuneration for the year ended: NIL**

**q. Capital and other commitments**

Estimated number of contracts remaining to be executed on capital account not provided for:  
Rs. Nil (Previous year: Nil)

**r. Details of payment to auditors**

**As Auditor**

- (a) Statutory Audit Fees for F.Y. 2024-25 Rs. 5000 and for the F.Y.2023-24 Rs. 5000
- (b) Tax Audit Fees for F.Y.2024-25 Rs. 0 and for the F.Y.2023-24 Rs. 0

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**s. Depreciation**

Particulars of depreciation by the Company during the year under review made are provided in the Financial Statement.

**t. Functional and presentation currency**

Amounts in the financial statements are presented in Indian Rupees (Thousand) which is also the Company's functional, currency and all amounts have been rounded off to 0.00 as per Companies Act, 2013 unless otherwise indicated except in case of Basic EPS or Diluted EPS

**u. Other**

The classification of creditors as micro and small enterprises has been made based on the information available and confirmations received from certain suppliers. However, due to inadequate identification of creditors falling under the category of micro and small enterprises, the total amount outstanding to such parties, and the interest payable, if any, on delayed payments could not be ascertained or determined.

For and on the behalf of the Board

FOR:- JAAGO BHARAT UDDESHYA AATMANIRBHAR FOUNDATION

*Rahul Kumar*

RAHUL KUMAR  
Director  
DIN: 09309041

*Suyash Kumar*

SUYASH KUMAR  
Director  
DIN: 01910553

For Maheshwari Nikhil & Associates  
Chartered Accountants  
Firm No.: 020369C

*Ankit Maheshwari*

Ankit Maheshwari  
(Partner)  
M. No.: 416811  
Date: 30-Sep-2025  
Place: Patna

