

M/S NAVCHARITABLE SOCIAL HELP FOUNDATION
C/O DINESH KUMAR YADAV VILLAGE AND POST KHARHATANR PS SIMRI, BUXAR, Bihar, India, 802120
BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	NOTE No.	AMOUNT AS AT 31.03.2025 (Rs.)	AMOUNT AS AT 31.03.2024 (Rs.)
I. EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	2	10,000.00	10,000.00
(B) RESERVES AND SURPLUS	3	24,252.00	(1,895.00)
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES			
(A) LONG-TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT-TERM BORROWINGS- DIRECTOR LOAN		-	-
(B) TRADE PAYABLES	4	-	-
(C) OTHER CURRENT LIABILITIES		-	-
(D) SHORT-TERM PROVISIONS	5	12,000.00	8,000.00
TOTAL		46,252.00	16,105.00
II. ASSETS			
(1) NON-CURRENT ASSETS			
(A) FIXED ASSETS		-	-
(I) TANGIBLE ASSETS	6	-	-
(II) INTANGIBLE ASSETS		-	-
(III) CAPITAL WORK-IN-PROGRESS		-	-
(IV) INTANGIBLE ASSETS UNDER DEVELOPMENT		-	-
(B) NON-CURRENT INVESTMENTS		-	-
(C) DEFERRED TAX ASSETS (NET)		-	-
(D) LONG TERM LOANS AND ADVANCES		-	-
(E) OTHER NON-CURRENT ASSETS		-	-
(2) CURRENT ASSETS			
(A) CURRENT INVESTMENTS - FDR		-	-
(B) INVENTORIES	7	-	-
(C) TRADE RECEIVABLES		-	-
(D) CASH AND CASH EQUIVALENTS	9	10,100.00	16,105.00
(E) SHORT-TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS - IMPREST		36,152.00	-
TOTAL		46,252.00	16,105.00

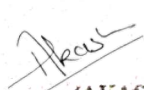
SIGNIFICANT ACCOUNTING POLICIES

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

* Signed as per the Information Provided

for GARG AKASH & CO.
 CHARTERED ACCOUNTANTS

for M/S NAVCHARITABLE SOCIAL HELP
 FOUNDATION

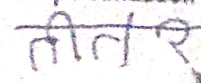

 (AKASH GARG)
 MEM.NO.435464

PLACE: LUCKNOW
 DATE: 15/04/2025

(DINESH KUMAR YADAV) (TITAR YADAV)
 DIRECTOR DIRECTOR
 DIN.09610719 DIN.09810684

For: Navcharitable Social Help Foundation


 Director-1


 Director-2

M/S NAVCHARITABLE SOCIAL HELP FOUNDATION
C/O DINESH KUMAR YADAV VILLAGE AND POST KHARHATANR PS SIMRI, BUXAR, Bihar, India, 802120
INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	NOTE No.	AMOUNT AS AT 31.03.2025 (Rs.)	AMOUNT AS AT 31.03.2024 (Rs.)
I. REVENUE FROM OPERATIONS	10	2,358,400.00	201,753.00
II. OTHER INCOME	10	-	-
III. TOTAL REVENUE (I + II)		2,358,400.00	201,753.00
IV. EXPENSES			
COST OF MATERIALS CONSUMED		-	-
PURCHASE OF STOCK-IN-TRADE		-	-
DIRECT EXPENSES	11	2,186,640.00	168,600.00
CHANGES IN INVENTORIES OF FINISHED GOODS		-	-
EMPLOYEE BENEFIT EXPENSE		100,000.00	-
FINANCIAL COSTS- BANK CHARGES		306.00	905.00
DEPRECIATION AND AMORTIZATION EXPENSES	6	-	-
OTHER EXPENSES	12	45,307.00	33,068.00
IV. TOTAL EXPENSES		2,332,253.00	202,573.00
V. PROFIT/(LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III - IV)		26,147.00	(820.00)
VI. EXCEPTIONAL ITEMS		-	-
VII. PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V - VI)		26,147.00	(820.00)
VIII. EXTRAORDINARY ITEMS		-	-
IX. PROFIT BEFORE TAX (VII - VIII)		26,147.00	(820.00)
X. TAX EXPENSE:			
(1) CURRENT TAX		-	-
(2) INCOME TAX RELATED TO EARLIER YEAR		-	-
(3) DEFERRED TAX/(SAVINGS)		-	-
XI. PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX - X)		26,147.00	(820.00)
XII. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS		-	-
XIII. TAX EXPENSE OF DISCOUNTING OPERATIONS		-	-
XIV. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (XII - XIII)		-	-
XV. PROFIT/(LOSS) FOR THE PERIOD (XI + XIV)		26,147.00	(820.00)
XVI. EARNING PER EQUITY SHARE:			
(1) BASIC		26.15	(0.82)
(2) DILUTED		NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

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THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

* Signed as per the Information Provided

for **GARG AKASH & CO.**

for **M/S NAVCHARITABLE SOCIAL HELP
FOUNDATION**

CHARTERED ACCOUNTANTS



(AKASH GARG)
MEM.NO.435464

PLACE: LUCKNOW
DATE : 15/04/2025

(DINESH KUMAR YADAV)
DIRECTOR
DIN:09610719

(TITAR YADAV)
DIRECTOR
DIN:09810664

For : Navcharitable Social Help Foundation


Director-1


Director-2

NAVCHARITABLE SOCIAL HELP FOUNDATION

CIN: U85300BR2022NPL058020

NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

(Annexed to and forming part of Accounts for the year ending 31st March 2025)

M/S NAVCHARITABLE SOCIAL HELP FOUNDATION

1. SIGNIFICANT ACCOUNTING POLICY:

A) BASIS FOR PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared under the Historical cost convention, in accordance with the Generally Accepted Accounting Principal (GAAP) and the provision of the Companies Act, 2013. Accrual basis of accounting has been followed with regards to income & expenditure.

B) TAXES ON INCOME

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provision of the Income Tax, 1961.

2.) Share capital

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Authorized :		
10000 Equity Share of Rs. 10/- each	100,000.00	100,000.00
Issued, subscribed and paid up:		
1000 Equity Share of Rs. 10/- each fully paid in cash	10,000.00	10,000.00
TOTAL	10,000.00	10,000.00

RECONCILIATION OF THE SHARES OUTSTANDING AT THE BEGINNING AND AT THE END OF THE REPORTING YEAR

Particulars	FY 2024-25	FY 2023-24
Equity Shares at the beginning of the year		
No. of Shares	1,000.00	1,000.00
Amount(Rs.)	10,000.00	10,000.00
Amount (Rs.) outstanding at the end of the Year	10,000.00	10,000.00
Shares outstanding at the end of the year	1,000.00	1,000.00

Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share.

DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY

	31.03.2025		31.03.2024	
Name of Shareholders	Nos.	% Holding	Nos.	% Holding
DINESH KUMAR YADAV	5000	50.00%	5000	50.00%
TITAR YADAV	5000	50.00%	5000	50.00%
Total	10000.00	100.00%	10000.00	100.00%

For : Navcharitable Social Help Foundation

Director-1

Director-2

NAVCHARITABLE SOCIAL HELP FOUNDATION

CIN: U85300BR2022NPL058020

3. Reserves and Surplus

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Share Premium Account	-	-
Surplus/(Deficit) in the statement of Profit and loss:		
Balance as per the last financial statements	(1,895.00)	(1,075.00)
Profit/(loss) for the year	26,147.00	(820.00)
Net Surplus/(deficit) at the end of the year	24,252.00	(1,895.00)
TOTAL	24,252.00	(1,895.00)

4. TRADE PAYABLES

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Sundry Creditors	-	-
TOTAL	-	-

5. OTHER CURRENT LIABILITIES

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Garg Akash & Co.	12,000.00	-
Audit Fees Payable	-	8,000.00
TOTAL	12,000.00	8,000.00

6. TANGIBLE ASSETS

Particulars	FY 2023-24	FY 2024-25	Depreciation Charged
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
Furniture	-	-	-
Laptop & Equipments	-	-	-
Electronic Equipments	-	-	-
TOTAL	-	-	-

7. INVENTORIES

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Raw Materials	-	-
TOTAL	-	-

8. TRADE RECEIVABLES

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Receivables	-	-
TOTAL	-	-

For: Navcharitable Social Help Foundation

Director-1

Director-2

NAVCHARITABLE SOCIAL HELP FOUNDATION

CIN: U85300BR2022NPL058020

9. Cash and cash Equivalents

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Cash At Bank	10,100.00	8,256.00
Cash In Hand	-	7,849.00
TOTAL	10,100.00	16,105.00

10. REVENUE FROM OPERATIONS

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Donations Received	2,358,400.00	201,753.00
TOTAL	2,358,400.00	201,753.00

11. DIRECT EXPENSES

Particulars	FY 2024-25	FY 2023-24
Food Packet Distribution	19,740.00	18,600.00
Free Seeds to Farmer	2,158,400.00	145,000.00
General Program	8,500.00	5,000.00
TOTAL	2,186,640.00	168,600.00

12. Other Expenses

Particulars	FY 2024-25	FY 2023-24
	Amount(Rs.)	Amount(Rs.)
Audit Fees	12000.00	8000.00
Electricity Expenses	9560.00	8000.00
Repair & Maintenance	6230.00	4670.00
Advertisement	4152.00	2400.00
Printing & Stationary Expenses	3550.00	2150.00
Telephone Expenses	3690.00	2348.00
Conveyance Expenses	6125.00	5500.00
TOTAL	45,307.00	33,068.00

a. Transactions with related party as per AS-18 of ICAI

Name of Person	Relation	Amount Paid Rs.	Nature of payment	Closing balance as on 31.03.2025
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NIL

b. Contingent Liabilities & commitments (to the extent not provided for)

In the opinion of the Company management there is no contingent liability as on 31.03.2025.

c. Amount due to parties referred in Sec.22 of the Micro, Small and Medium Enterprises Development Act 2006, as on 31.03.2025 is NIL.

d. Figures for the previous year have been re-grouped, re-arranged and re-casted wherever found necessary so as to make them comparable with current year's figures.

For : Navcharitable Social Help Foundation

Director-1

Director-2

NAVCHARITABLE SOCIAL HELP FOUNDATION

CIN: U85300BR2022NPL058020

e.Foreign exchange expenses and earning

Value of Import calculated on C.I.F. basis by the year in respect of - company during the financial Year. Nil

Value of imported raw material,spare part and component Nil

Total amount remitted in foreign currency on account of dividend Earning in Foreign Exchange - Nil

for GARG AKASH & CO.

for M/S NAVCHARITABLE SOCIAL HELP
FOUNDATION





(AKASH GARG)

MEM.NO.435464

For : Navcharitable Social Help Foundation


Director-1


Director-2

(DINESH KUMAR YADAV) (TITAR YADAV)

DIRECTOR

DIRECTOR

DIN:09610719

DIN:09810664

PLACE: LUCKNOW

DATE : 15/04/2025

GARG AKASH & CO.

CHARTERED ACCOUNTANTS

C-3 MANDIR MARG MAHANAGAR EXT.

LUCKNOW-226 006

Mob: 7275171548

Email: caakashgarg16@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/s NAVCHARITABLE SOCIAL HELP FOUNDATION

Report on Standalone Financial Statements

We have audited the accompanying financial statements of **M/s NAVCHARITABLE SOCIAL HELP FOUNDATION** ("the Company") which comprise the Balance Sheet as at 31 March 2025, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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 regard to preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Company in accordance with the accounting principles generally accepted in India including Accounting Standards referred to in Section 133 of the Act, read with Rules 7 of the Company (Accounts) Rules 2014 (as amended). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimate that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have considered the provisions of the Act, the accounting and auditing standard and, matters which are required to be included in the audit report under the provisions of the Act and rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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 31st March 2025 and its loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company.
2. As required by section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
 - c. The Balance Sheet, the statement of Profit and Loss dealt with by this Report agree with the books of account;
 - d. In our opinion, the Balance Sheet, Statement of Profit and Loss comply with the Accounting Standards referred to in Section 133 of the Act, read with Rules 7 of the Companies (Accounts) Rules 2014 (as amended).
 - e. On the basis of written representations received from the directors as on 31 March 2025, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025, from being appointed as a director in terms of sub-section (2) of Section 164 of the Companies Act, 2013; and
 - f. 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 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: and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

**For GARG AKASH & CO.
CHARTERED ACCOUNTANTS**



(AKASH GARG)

**PLACE: LUCKNOW
DATE: 15/04/2025.**

Mem. No. 435464

M/s NAVCHARITABLE SOCIAL HELP FOUNDATION

Annexure to the Independent Auditors' Report-31st March 2025

(Referred to in our report of even date)

I. (a) The Company earlier has not granted loan to one of the body corporates covered in the register-maintained u/s 189 of the Companies Act 2013, ('the Act'), and which has been squared up during the current year.

(b) In the case of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Act, Interest on loan granted (as mentioned above) has not been provided in the books of account without giving any proper reason. The terms of arrangements do not stipulate any repayment schedule and the loans are repayable on demand. Accordingly, Para 3 (iii) (b) of the order is not applicable to the company in respect of repayment of the principal amount.

(c) There are no overdue amounts of more than rupees one lacks in respect of the loans granted to the bodies corporate listed in the register maintained under section 189 of the Companies Act, 2015.

II. On the basis of checks carried out during the course of audit and as per explanations given to us, we are of the opinion that there are adequate internal control procedures commensurate with the size of the Company and the nature of its business; for the purchase of inventory and fixed assets and for the sale of goods and services. During the course of our audit, no major weakness has been noticed in the internal control.

III. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits as per the directives issued by the Reserve Bank of India under the provisions of Section 73 to Section 76 or any other relevant provisions of the Act and the rules framed there under. Accordingly, paragraph 3(v) of the order is not applicable to the Company.

IV. The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the activities carried out by the Company. Accordingly, paragraph 3 (VI) of the order is not applicable to the Company.

V. (a) According to the information and explanations given to us and on the basis of our examinations of records of the Company, no amount has been deducted /accrued in the books of account in respect of Income Tax. As explained to us, the Company did not have dues on account of Provident Fund, Employees' State Insurance, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value added tax, Cess and any other material statutory dues.

According to the information and explanations given to us, no undisputed amounts payable in respect of Income-tax was in arrears as at 31st March 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of Income Tax, Sales Tax, Wealth Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax and cess, which have not been deposited with the appropriate authorities on account of any dispute.

(c) According to the information and explanations given to us, there are no amounts which were required to be transferred to Investor Education and Protection Fund in accordance with the relevant provisions of the Act and Rules made there under.

VI. The company has not incurred any cash losses during the financial year ended March 31, 2025.

VII. The Company does not have any outstanding dues to any financial institutions, banks or debenture holders during the year as per the information provided to us.

- VIII According to the information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial Institutions.
- IX According to the information and explanations given to us, no fraud on, or by the Company has been noticed or reported during the course of audit.

**For GARG AKASH & CO.
CHARTERED ACCOUNTANTS**



(AKASH GARG)

PLACE: LUCKNOW

DATE: 15/04/2025.

Mem. No. 435464

M/s NAVCHARITABLE SOCIAL HELP FOUNDATION

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. BASIS OF PREPARATION

The financial statements are prepared on the historical cost convention on the accrual basis of accounting and confirm to statutory provisions and practices of the Companies Act 2013.

B. SIGNIFICANT ACCOUNTING POLICIES

1. Revenue Recognition: Revenue is recognized on accrual basis.
2. Retirement Benefits: The Company does not come under the purview of P.F and Gratuity Act.
3. In the opinion of the management and to the best of their knowledge and belief the value on realisation of loans, advances and other current assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
4. Previous year figures have been regrouped / rearranged wherever necessary and have been rounded off to the nearest rupee.
5. Balances in parties' accounts are subject to confirmation.

**For GARG AKASH & CO.
CHARTERED ACCOUNTANTS**



(AKASH GARG)

PLACE: LUCKNOW

DATE: 15/04/2025.

Mem. No. 435464