

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2024**

Particulars	Note No	(Amounts in Rs.Hundred)	
		As at March 31, 2024	As at March 31, 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	2	1,000	1,000
(b) Reserves and Surplus	3	50,602	48,113
Total Shareholders' Funds		51,602	49,113
(2) Non-Current Liabilities			
(a) Long-term provisions	4	4,439	883
Total Non Current Liabilities		4,439	883
(3) Current Liabilities			
(a) Other current liabilities	5	1,07,390	18,454
Total Current Liabilities		1,07,390	18,454
Total		1,63,430	68,450
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	6	21,142	7,337
(ii) Intangible Asset	6	-	-
(b) Other non-current assets	7	10,550	4,300
		31,692	11,637
(2) Current assets			
(a) Cash and cash equivalents	8	1,27,312	55,404
(b) Other current assets	9	4,425	1,409
		1,31,737	56,813
Total		1,63,430	68,450

Significant Accounting Policies

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As per our Report of even date

**For G.Anantha & Co.**

Chartered Accountants

FRN: 005160S

**Rani. N.R.**

**Partner**

Membership No: 244318

UDIN:24214318BKBFVU3018

Date:26.09.2024

Place: Bangalore

**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**  
**Director**

DIN: 08192253

**Usha Chander**  
**Director**

DIN: 08069537

Date:26.09.2024

Place: Bangalore

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2024**

		(Amounts in Rs.Hundred)	
Particulars	Note No	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>I. REVENUE</b>			
Revenue From Operations	10	2,65,822	91,788
Interest Income	11	5,089	1,971
Other income	11	1,724	13,056
<b>Total Income</b>		<b>2,72,635</b>	<b>1,06,814</b>
<b>II. EXPENSES :</b>			
Employee Benefit Expenses	12	1,24,384	31,343
Cost of Operations	13	1,35,025	65,793
Depreciation and amortization expense	14	5,952	4,205
Other expenses	15	11,790	9,737
<b>Total Expenses</b>		<b>2,77,150</b>	<b>1,11,079</b>
<b>III Profit before exceptional and extraordinary items and tax</b>			
<b>IV Exceptional/Extraordinary Items :</b>			
<b>V Profit/(loss) Before Tax</b>		<b>(4,516)</b>	<b>(4,264)</b>
Income Tax-Current Year		-	-
<b>VI Total Tax Expense</b>		-	-
<b>VII Surplus/(Deficit) for the year</b>		<b>(4,516)</b>	<b>(4,264)</b>
<b>VIII. Earning per equity share:</b>			
(1) Basic		(0.45)	(0.43)
(2) Diluted		(0.45)	(0.43)


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

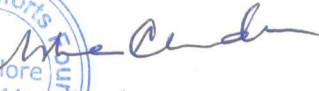
As per our Report of even date  
**For G.Anantha & Co.**  
Chartered Accountants  
FRN: 005160S

  
**Rani. N.R.**  
**Partner**  
Membership No: 214318  
UDIN:24214318BKBFVU3018

Date:26.09.2024  
Place: Bangalore

**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

  
**Meenakshi Gairola**  
**Director**  
DIN: 08192253

  
**Usha Chander**  
**Director**  
DIN: 08069537

Date:26.09.2024  
Place: Bangalore

**ANAHATA UNITED EFFORTS FOUNDATION**  
No. 648, 22nd Main, 32nd E Cross, 4th T Block, Jayanagar  
Bangalore 560041  
CIN: U85100KA2018NPL117228

**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
<b>Opening Balance</b>			<b>Fixed assets</b>		
<b>Cash at Bank:</b>			Purchases of Movable Fixed Assets		20,963
In Saving Account	55,404	55,404			
<b>Cash-in-hand</b>			<b>Program expenses</b>		
<b>Grants Received</b>			Consultant Expenses	199	
DXC TECHNOLOGY INDIA PRIVATE LIMITED	75,000		Content Development charges	1,175	
FNF India Pvt Ltd	16,000		Conveyance & Travelling expenditure	12,119	
Inter Trust	10,500		Salaries and wages	1,20,828	
Xpheno Pvt Ltd	8,565		Printing and stationery	29,651	
Aryaka Networks Pvt Ltd	4,122		School Program Expenses	66,469	
Colours of Life	21,348		Training Expenses	2,432	
Embassy Charitable trust	15,338		Office Expenses	2,869	
GitHub India Pvt Ltd	44,790		Communication Expenses	4,579	
Kalike	6,100		Grants to Other Organization	5,000	
Microsoft Global Services Centre Pvt Ltd	1,30,985		Internship Expenses	484	
Tredence Analytics Solution Pvt Ltd	15,000	3,47,748	Monitoring & Evaluation	2065	
			Postage and Courier Charges	364.63	
			Software Charges	6800.01	
			Scholarships Expenses	250	2,55,284
<b>Donations:</b>			<b>Institutional Expenses</b>		
GIVE FOUNDATION	10,424		Audit Fees	590	
Mansi	5		Professional Charges	259	
Mohammad Haroor	3		Accounting Charges	1,416	
Puia Shukla	5		Bank Charges	174	
Shincy Morris	10		Office Rent	7,156	
Srinath Sridharan	750		Power and Fuel	361	
KMC	500		Rates and Taxes	200	
Others	263	11,960	Website charges	391	
<b>Interest</b>			Recruitment Expenses	767	
Fixed Deposits Interest	110.77		Repair & Maintenance	85	11,398
Savings Bank Interest	5085.01	5,196			
<b>Other Income</b>			<b>Current Assets</b>		
Parikama Humanity		1,440	Deposits	6,250	
			Advances	541	6,791
			<b>Closing Balance</b>		
			<b>Cash at Bank :</b>		
			In Deposit	3,714	
			In Savings Account	1,23,142	
			In Prepaid Card	456	1,27,312
			<b>Cash-in-hand</b>		
<b>Total</b>		<b>4,21,748</b>	<b>Total</b>		<b>4,21,748</b>

As per our Report of even date  
**Fog G. Anantha & Co.**  
Chartered Accountants  
FRN: 005160S

**Rani. N.R.**  
Partner  
Membership No: 214318  
UDIN:24214318BKBFRV03018

Date:26.09.2024  
Place: Bangalore

For and on behalf of the Board of Directors  
Anahata United Efforts Foundation

**Meenakshi Gairola**  
Director  
DIN: 08192253

**Usha Chander**  
Director  
DIN: 08069537

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

(Amounts in Rs.Hundred)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Cash flows from operating activities</b>		
Surplus before taxation	(4,516)	(4,264)
<b>Adjustments for:</b>		
Depreciation	5,952	4,205
<b>Operating Profit / (Loss) before working capital changes</b>	<b>1,437</b>	<b>(59)</b>
<b>Working capital changes:</b>		
(Increase) / Decrease in advances	-	-
(Increase) / Decrease in other current assets	(3,017)	(461)
Increase / (Decrease) in other current liabilities	88,935	17,907
Increase / (Decrease) in other non current liabilities	3,556	883
Cash generated from operations	89,475	18,329
Income taxes paid	-	-
<b>Net cash from operating activities (A)</b>	<b>90,911</b>	<b>18,270</b>
<b>Cash flows from investing activities</b>		
(Additions)/Deletions made to Investments	-	-
(Additions)/Deletions made to Fixed assets	(19,758)	(9,461)
(Additions)/Deletions made to Other non-current assets	(6,250)	(3,990)
<b>Net cash used in investing activities (B)</b>	<b>(26,008)</b>	<b>(13,451)</b>
<b>Cash flows from financing activities</b>		
Increase/(Decrease) in Capital Reserve	7,004	5,420
Increase/(Decrease) in Corpus Fund	-	4,365
Increase/(Decrease) in General Reserve (other than surplus)	-	-
<b>Net cash used in financing activities (C)</b>	<b>7,004</b>	<b>9,785</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>71,908</b>	<b>14,605</b>
Cash and cash equivalents at beginning of period	55,404	40,800
<b>Cash and cash equivalents at end of period</b>	<b>1,27,312</b>	<b>55,404</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	-	24,6824
Prepaid card	456	838
Balance with current account	1,23,142	53,541
Balance with Fixed account	3,714	1,000
<b>Total</b>	<b>1,27,312</b>	<b>55,404</b>

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

As per our Report of even date

**For G. Anantha & Co.**  
**Chartered Accountants**

FRN: 005160S

**Rahi. N.R.**

**Partner**

Membership No: 214318

UDIN:24214318BKBFFVU3018

Date:26.09.2024

Place: Bangalore

**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**

**Director**

DIN: 08192253

Date:26.09.2024

Place: Bangalore

**Usha Chander**

**Director**

DIN: 08069537



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**CIN: U85100KA2018NPL117228**

Notes forming part of Financial Statements as at March 31, 2024

**2 Share Capital**

	As at March 31, 2024	As at March 31, 2023
<b>Authorised</b>		
10,000 Equity Shares of Rs.10 each (Previous year 10,000 shares of Rs.10 each)	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>
<b>Issued, Subscribed and Fully Paid Up</b>		
10,000 Equity Shares of Rs.10 each (Previous year 10,000 shares of Rs.10 each)	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>

**(a) Rights, preferences and restrictions attached to shares**

Equity Shares: The company has only one class of shares referred to as equity shares having a par value of Re.10/- each. Each shareholder is eligible to one vote per share. If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the same shall not be distributed amongst the members or directors of the company but shall be given or transferred to such other company registered under section 8 of the Companies Act 2013 having objects similar to the objects of this company and registered u/s 12 A and recognised u/s 80G of Income tax Act 1961, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to Insolvency and Bankruptcy Fund formed under section 224 of the Insolvency and Bankruptcy Code, 2016..

**(b) Shares in the company held by shareholders holding more than 5 % shares**

Name of Shareholder	As at March 31, 2024		As at March 31, 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Meenakshi Gairola	7,500	75%	7,500	75%
Sundaram Ramasubramanian	2,500	25%	2,500	25%
<b>Total</b>	<b>10,000</b>	<b>100%</b>	<b>10,000</b>	<b>100%</b>

**(c) Disclosures of Shareholding of Promoters - Shares held by the Promoters as on 31 March 2024**

Promoter Name	Class of Shares	At the Beginning of the year	At the end of the year	Changes during the year	% Changes during the year
Meenakshi Gairola	Equity	7,500	7,500	-	0%
Sundaram Ramasubramanian	Equity	2,500	2,500	-	0%
<b>Total</b>		<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>

**(d) The reconciliation of the number of shares outstanding and the amount of share capital is as follows:**

Equity Shares:	As at March 31, 2024		As at March 31, 2023	
	No's	Amount	No's	Amount
At the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add: Issued during the year	-	-	-	-
<b>Balance as at the end of the year</b>	<b>10,000</b>	<b>1,00,000</b>	<b>10,000</b>	<b>1,00,000</b>



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**CIN: U85100KA2018NPL117228**

**Notes forming part of Financial Statements as at March 31, 2024**

<b>3 Reserves and Surplus</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
<b>a) Capital reserve</b>		
Opening balance	7,136	1,716
Additions during the year	12,617	9,461
Less: Depreciation for the year recognised as Income	5,613	4,041
<b>Closing balance (a)</b>	<b>14,140</b>	<b>7,136</b>
<b>b) General Reserve</b>		
Opening balance	26,612	30,876
Add/(Less): Surplus/(Deficit) for the year	(4,516)	(4,264)
Less: Transfer to Capital Reserve	-	-
<b>Closing balance (b)</b>	<b>22,096</b>	<b>26,612</b>
<b>c) Corpus Fund</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
Opening balance	14,365	10,000
Add/(Less): Corpus fund received for the year		4,365
<b>Closing balance (b)</b>	<b>14,365</b>	<b>14,365</b>
<b>Total Reserves and Surplus (a) +(b) + (c)</b>	<b>50,602</b>	<b>48,113</b>
<b>4 Non Current Liabilities</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
Provision for Gratuity	4,439	883
<b>Total Non Current Liabilities</b>	<b>4,439</b>	<b>883</b>
<b>5 Other Current Liabilities</b>		
Statutory Liabilities	1,642	546
Audit Fee payable	800	472
Project Grants	1,02,276	16,881
Sundry Creditors	647	-
Payable to Employees	2,025	555
<b>Total Other Current Liabilities</b>	<b>1,07,390</b>	<b>18,454</b>
<b>7 Other Non - Current Assets</b>		
Rental Deposit	9,000	4,300
Other Deposit	1,550	-
<b>Total Other Non - Current Assets</b>	<b>10,550</b>	<b>4,300</b>
<b>8 Cash and Cash equivalents</b>		
<b>Cash at bank:</b>		
In Savings Account	1,23,142	53,541
In Prepaid Card	456	838
In Fixed Deposit	3,714	1,000
Cash on hand	-	25
<b>Total Cash and Cash equivalents (a)+(b)</b>	<b>1,27,312</b>	<b>55,404</b>



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**CIN: U85100KA2018NPL117228**

**Notes forming part of Financial Statements as at March 31, 2024**

**9 Other Current Assets**

Sundry Debtors	1,913	-
Advances to Vendor	1,122	-
Advances to Employees	96	-
Interest accrued on Fixed Deposits	-	107
TDS Receivable	1,294	1,302
<b>Total Other Current Assets</b>	<b>4,425</b>	<b>1,409</b>

**10 Revenue From Operations**

Grant Income	2,48,250	76,871
General Donations	11,960	10,875
Capital Grant recognised to the extent of depreciation	5,613	4,041
<b>Total Revenue From Operations</b>	<b>2,65,822</b>	<b>91,788</b>

**11 Other Income**

Interest from saving account	4,978	1,734
Interest from FD	111	190
Interest on IT Refund	-	46
Service Income	1,440	12,939
Liability Written back	-	37
Profit on exchange of fixed asset	284	80
<b>Total Other Income</b>	<b>6,813</b>	<b>15,027</b>

**12 Employee Benefit Expenses**

	<b>For the year ended March 31, 2024</b>	<b>For the year ended March 31, 2023</b>
Salaries and wages	1,20,828	30,460
Gratuity	3,556	883
<b>Total Cost of Operations</b>	<b>1,24,384</b>	<b>31,343</b>

**13 Cost of Operations**

	<b>For the year ended March 31, 2024</b>	<b>For the year ended March 31, 2023</b>
Consultant Expenses	199	24,866
Content Development charges	1,425	576
Conveyance & Travelling expenditure	12,119	3,233
Grants to Other Organization	5,000	-
Internship Expenses	484	275
Monitoring & Evaluation	2,065	-
Postage and Courier Charges	365	-
Printing and stationery	29,651	1,099
School Program Expenses	66,457	28,465
Scholarships Expenses	500	-
Software Charges	6,800	3,240
Training Expenses	2,432	-
Office Expenses	2,869	2,578
Communication Expenses	4,660	1,460
<b>Total Cost of Operations</b>	<b>1,35,025</b>	<b>65,793</b>

**14 Depreciation and Amortisation expenses**

Depreciation expenses	5,952	4,205
<b>Total Depreciation and Amortisation expenses</b>	<b>5,952</b>	<b>4,205</b>



**ANAHATA UNITED EFFORTS FOUNDATION**  
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**CIN: U85100KA2018NPL117228**

**Notes forming part of Financial Statements as at March 31, 2024**

15 Other expenses	For the year ended March 31, 2024	For the year ended March 31, 2023
Payment to the auditors		
(a) Auditor	918	472
Professional Charges	259	2,485
Accounting Charges	1,416	1,126
Bank and Card Charges	174	0
Office Rent	7,160	5,503
Power and Fuel	361	64
Rates and Taxes	200	88
Website charges	391	-
Loss on Sale of Fixed Asset	60	-
Recruitment Expenses	767	-
Repair & Maintenance	85	-
<b>Total Other expenses</b>	<b>11,790</b>	<b>9,737</b>

**16 Related Party Disclosure:**

The names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships are as follows:

Name	Relation
Meenakshi Gairola	Director - Key Management Personnel
Sundaram Rama Subramanian	Director - Key Management Personnel
Usha Chander	Director - Key Management Personnel
Krishna Ramamurthy	Director - Key Management Personnel

Particulars	Name of the Relative Party	Mar 31, 2024	Mar 31, 2023
<b>Transaction during the year</b>			
<u>Payment of Services received</u>			
Consultancy expenses	Meenakshi Gairola	-	6,000
Salary Expenses	Meenakshi Gairola	9,500	6,000
		-	-
<u>Payment as reimbursement</u>			
Reimbursements paid during the year	Meenakshi Gairola	595	867
Reimbursements Outstanding	Meenakshi Gairola	50	-
<b>Total Payment</b>		<b>10,145</b>	<b>12,867</b>

17 The management has initiated the process of identifying enterprises which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006. The company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006. Further in the view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

18 Auditors Remuneration	31st March 2024	31st March 2023
As Auditors	800	472
Other Services	-	-
<b>Total Payment</b>	<b>800</b>	<b>472</b>

19 Earnings in Foreign Currency	31st March 2024	31st March 2023
Nil		

20 Expenditure in Foreign Currency	31st March 2024	31st March 2023
Nil		





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**FCRA BALANCE SHEET AS AT MARCH 31, 2024**

Particulars	Note No	(Amounts in Rs.Hundred)	
		As at March 31, 2024	As at March 31, 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital			
(b) Reserves and Surplus			
Total Shareholders' Funds		-	-
(2) Non-Current Liabilities			
(a) Long-term provisions			
Total Non Current Liabilities		-	-
(3) Current Liabilities			
(a) Other current liabilities			
Total Current Liabilities		-	-
	Total	-	-
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment			
(ii) Intangible Asset			
(b) Other non-current assets			
		-	-
(2) Current assets			
(a) Cash and cash equivalents			
(b) Other current assets			
		-	-
	Total	-	-

Significant Accounting Policies

As per our Report of even date

**For G.Anantha & Co.**

Chartered Accountants

FRN: 005160S

**Rani. N.R.**

**Partner**

Membership No. 214318

UDIN:24214318BKBFVV7184

Date:26.09.2024

Place: Bangalore

**For and on behalf of the Board of Directors**

**Anahata United Efforts Foundation**

**Meenakshi Gairola**

**Director**

DIN: 08192253

**Usha Chander**

**Director**

DIN: 08069537

Date:26.09.2024

Place: Bangalore

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**FCRA STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2024**

Particulars	Note No	(Amounts in Rs.Hundred)	
		For the year ended March 31, 2024	For the year ended March 31, 2023
<b>I. REVENUE</b>			
Revenue From Operations			
Interest Income			
Other income			
<b>Total Income</b>		-	-
<b>II. EXPENSES :</b>			
Employee Benefit Expenses			
Cost of Operations			
Depreciation and amortization expense			
Other expenses			
<b>Total Expenses</b>		0	0
<b>III Profit before exceptional and extraordinary items and tax</b>			
<b>IV Exceptional/Extraordinary Items :</b>			
<b>V Profit/(loss) Before Tax</b>		-	-
Income Tax-Current Year		-	-
<b>VI Total Tax Expense</b>		-	-
<b>VII Surplus/(Deficit) for the year</b>		-	-
<b>VIII. Earning per equity share:</b>			
(1) Basic		-	-
(2) Diluted		-	-

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

As per our Report of even date

**For G.Anantha & Co.**

Chartered Accountants

FRN: 005160S

**Rani. N.R.**

**Partner**

Membership No: 214318

UDIN:24214318BKBFFV7184

Date:26.09.2024

Place: Bangalore



**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**

**Director**

DIN: 08192253

Date:26.09.2024

Place: Bangalore



**Usha Chander**

**Director**

DIN: 08069537

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**FCRA CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

(Amounts in Rs.Hundred)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Cash flows from operating activities</b>		
Surplus before taxation		
<b>Adjustments for:</b>		
Depreciation		
<b>Operating Profit / (Loss) before working capital changes</b>		
<b>Working capital changes:</b>		
(Increase) / Decrease in advances		
(Increase) / Decrease in other current assets		
Increase / (Decrease) in other current liabilities		
Increase / (Decrease) in other non current liabilities		
Cash generated from operations		
Income taxes paid		
<b>Net cash from operating activities (A)</b>		
<b>Cash flows from investing activities</b>		
(Additions)/Deletions made to Investments		
(Additions)/Deletions made to Fixed assets		
(Additions)/Deletions made to Other non-current assets		
<b>Net cash used in investing activities (B)</b>		
<b>Cash flows from financing activities</b>		
Increase/(Decrease) in Capital Reserve		
Increase/(Decrease) in Corpus Fund		
Increase/(Decrease) in General Reserve (other than surplus)		
<b>Net cash used in financing activities (C)</b>		
<b>Net Increase in cash and cash equivalents (A+B+C)</b>		
Cash and cash equivalents at beginning of period		
<b>Cash and cash equivalents at end of period</b>		
<b>Components of cash and cash equivalents</b>		
Cash in hand		
Prepaid card		
Balance with current account		
Balance with Fixed account		
<b>Total</b>		

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

As per our Report of even date

**For G.Anantha & Co.**

**Chartered Accountants**

FRN: 005160S

**Rani. N.R.**

**Partner**

Membership No: 214318

UDIN:24214318BKBFFV7184

**For and on behalf of the Board of Directors**

**Anahata United Efforts Foundation**

**Meenakshi Gairola**

**Director**

DIN: 08192253

**Usha Chander**

**Director**

DIN: 08069537

Date:26.09.2024

Place: Bangalore

Date:26.09.2024

Place: Bangalore

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**FCRA RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
<b>Opening Balance</b>					
<b>Cash at Bank:</b>			<b>Fixed assets</b>		
In Saving Account			Purchases of Movable Fixed Assets		
<b>Cash-in-hand</b>					
<b>Grants Received</b>			<b>Program expenses</b>		
DXC TECHNOLOGY INDIA PRIVATE LIMITED,			Consultant Expenses		
FNF India Pvt Ltd			Content Development charges		
Inter Trust			Conveyance & Travelling expenditure		
Xpheno Pvt Ltd			Salaries and wages		
Aryaka Networks Pvt Ltd			Printing and stationery		
Colours of Life			School Program Expenses		
Embassy Charitable trust			Training Expenses		
GitHub India Pvt Ltd			Office Expenses		
Kalike			Communication Expenses		
Microsoft Global Services Centre Pvt Ltd			Grants to Other Organization		
Tredence Analytics Solution Pvt Ltd			Internship Expenses		
			Monitoring & Evaluation		
			Postage and Courier Charges		
			Software Charges		
			Scholarships Expenses		
<b>Donations:</b>			<b>Institutional Expenses</b>		
GIVE FOUNDATION			Audit Fees		
Mansi			Professional Charges		
Mohammad Haroor			Accounting Charges		
Puja Shukla			Bank Charges		
Shincy Morris			Office Rent		
Srinath Sridharan			Power and Fuel		
KMC			Rates and Taxes		
Others			Website charges		
<b>Interest</b>					
Fixed Deposits Interest			Recruitment Expenses		
Savings Bank Interest			Repair & Maintenance		
<b>Other Income</b>					
Parikama Humanity					
			<b>Current Assets</b>		
			Deposits		
			Advances		
			<b>Closing Balance</b>		
			<b>Cash at Bank :</b>		
			In Deposit		
			In Savings Account		
			In Prepaid Card		
			<b>Cash-in-hand</b>		
<b>Total</b>			<b>Total</b>		

As per our Report of even date  
**For G. Anantha & Co.**  
**Chartered Accountants**  
 FRN: 005160S

**Rani. N.R.**  
**Partner**  
 Membership No: 214318  
 UDIN:24214318BKBFW7184

Date:26.09.2024  
 Place: Bangalore



**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**  
**Director**  
 DIN: 08192253



**Usha Chander**  
**Director**  
 DIN: 08069537



**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**NON FCRA BALANCE SHEET AS AT MARCH 31, 2024**

		(Amounts in Rs.Hundred)	
Particulars	Note No	As at March 31, 2024	As at March 31, 2023
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	2	1,000	1,000
(b) Reserves and Surplus	3	50,602	48,113
<b>Total Shareholders' Funds</b>		<b>51,602</b>	<b>49,113</b>
<b>(2) Non-Current Liabilities</b>			
(a) Long-term provisions	4	4,439	883
<b>Total Non Current Liabilities</b>		<b>4,439</b>	<b>883</b>
<b>(3) Current Liabilities</b>			
(a) Other current liabilities	5	1,07,390	18,454
<b>Total Current Liabilities</b>		<b>1,07,390</b>	<b>18,454</b>
<b>Total</b>		<b>1,63,430</b>	<b>68,450</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	6	21,142	7,337
(ii) Intangible Asset	6	-	-
(b) Other non-current assets	7	10,550	4,300
		<b>31,692</b>	<b>11,637</b>
<b>(2) Current assets</b>			
(a) Cash and cash equivalents	8	1,27,312	55,404
(b) Other current assets	9	4,425	1,409
		<b>1,31,737</b>	<b>56,813</b>
<b>Total</b>		<b>1,63,430</b>	<b>68,450</b>

Significant Accounting Policies 1

As per our Report of even date  
**For G. Anantha & Co.**  
Chartered Accountants  
FRN: 005160S

**Rani. N.R.**  
**Partner**

Membership No: 214318  
UDIN: 24214318BKBFVU3018

Date: 26.09.2024  
Place: Bangalore

**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**  
**Director**  
DIN: 08192253

**Usha Chander**  
**Director**  
DIN: 08069537

Date: 26.09.2024  
Place: Bangalore

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**NON FCRA STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2024**

		(Amounts in Rs.Hundred)	
Particulars	Note No	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>I. REVENUE</b>			
Revenue From Operations	10	2,65,822	91,788
Interest Income	11	5,089	1,971
Other income	11	1,724	13,056
<b>Total Income</b>		<b>2,72,635</b>	<b>1,06,814</b>
<b>II. EXPENSES :</b>			
Employee Benefit Expenses	12	1,24,384	31,343
Cost of Operations	13	1,35,025	65,793
Depreciation and amortization expense	14	5,952	4,205
Other expenses	15	11,790	9,737
<b>Total Expenses</b>		<b>2,77,150</b>	<b>1,11,079</b>
<b>III Profit before exceptional and extraordinary items and tax</b>			
<b>IV Exceptional/Extraordinary Items :</b>			
<b>V Profit/(loss) Before Tax</b>		<b>(4,516)</b>	<b>(4,264)</b>
Income Tax-Current Year		-	-
<b>VI Total Tax Expense</b>		-	-
<b>VII Surplus/(Deficit) for the year</b>		<b>(4,516)</b>	<b>(4,264)</b>
<b>VIII. Earning per equity share:</b>			
(1) Basic		(0.45)	(0.43)
(2) Diluted		(0.45)	(0.43)

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

As per our Report of even date  
**For G.Anantha & Co.**  
Chartered Accountants  
FRN: 005160S

**Rani. N.R.**  
**Partner**

Membership No: 214318  
UDIN:24214318BKBFVU3018

Date:26.09.2024  
Place: Bangalore

**For and on behalf of the Board of Directors**  
**Anahata United Efforts Foundation**

**Meenakshi Gairola**  
**Director**

DIN: 08192253

Date:26.09.2024  
Place: Bangalore

**Usha Chander**  
**Director**

DIN: 08069537

**ANAHATA UNITED EFFORTS FOUNDATION**  
No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar  
Bangalore 560041  
CIN: U85100KA2018NPL117228

**NON FCRA RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

RECEIPTS	Amount	Amount	PAYMENTS	Amount	Amount
<b>Opening Balance</b>					
<b>Cash at Bank:</b>			<b>Fixed assets</b>		
In Saving Account	55,404	55,404	Purchases of Movable Fixed Assets		20,963
<b>Cash-in-hand</b>					
<b>Grants Received</b>			<b>Program expenses</b>		
DXC TECHNOLOGY INDIA PRIVATE LIMITED,	75,000		Consultant Expenses	199	
FNF India Pvt Ltd	16,000		Content Development charges	1,175	
Inter Trust	10,500		Conveyance & Travelling expenditure	12,119	
Xpheno Pvt Ltd	8,565		Salaries and wages	1,20,828	
Aryaka Networks Pvt Ltd	4,122		Printing and stationery	29,651	
Colours of Life	21,348		School Program Expenses	66,469	
Embassy Charitable trust	15,338		Training Expenses	2,432	
GitHub India Pvt Ltd	44,790		Office Expenses	2,869	
Kalike	6,100		Communication Expenses	4,579	
Microsoft Global Services Centre Pvt Ltd	1,30,985		Grants to Other Organization	5,000	
Tredence Analytics Solution Pvt Ltd	15,000	3,47,748	Internship Expenses	484	
			Monitoring & Evaluation	2065	
			Postage and Courier Charges	364.63	
			Software Charges	6800.01	
			Scholarships Expenses	250	2,55,284
<b>Donations:</b>			<b>Institutional Expenses</b>		
GIVE FOUNDATION	10,424		Audit Fees	590	
Mansi	5		Professional Charges	259	
Mohammad Haroor	3		Accounting Charges	1,416	
Puja Shukla	5		Bank Charges	174	
Shincy Morris	10		Office Rent	7,156	
Srinath Sridharan	750		Power and Fuel	361	
KMC	500		Rates and Taxes	200	
Others	263	11,960	Website charges	391	
<b>Interest</b>					
Fixed Deposits Interest	110.77		Recruitment Expenses	767	
Savings Bank Interest	5085.01	5,196	Repair & Maintenance	85	11,398
<b>Other Income</b>					
Parikama Humanity		1,440			
			<b>Current Assets</b>		
			Deposits	6,250	
			Advances	541	
					6,791
			<b>Closing Balance</b>		
			<b>Cash at Bank :</b>		
			In Deposit	3,714	
			In Savings Account	1,23,142	
			In Prepaid Card	456	1,27,312
			<b>Cash-in-hand</b>		
<b>Total</b>		<b>4,21,748</b>	<b>Total</b>		<b>4,21,748</b>

As per our Report of even date

For **G.Anantha & Co.**  
Chartered Accountants  
FRN: 005160S

**Ranjit N.R.**  
Partner  
Membership No: 214818  
UDIN:24214318BKBPV03018

Date:26.09.2024  
Place: Bangalore

For and on behalf of the Board of Directors  
Anahata United Efforts Foundation

**Meenakshi Gairola**  
Director  
DIN: 08192253

**Usha Chander**  
Director  
DIN: 08069537

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**NON FCRA CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

(Amounts in Rs.Hundred)

(Amounts in Rs.Hundred)

Particulars	As at March 31, 2024	As at March 31, 2023
<b>Cash flows from operating activities</b>		
Surplus before taxation	(4,516)	(4,264)
<b>Adjustments for:</b>		
Depreciation	5,952	4,205
<b>Operating Profit / (Loss) before working capital changes</b>	<b>1,437</b>	<b>(59)</b>
<b>Working capital changes:</b>		
(Increase) / Decrease in advances	-	-
(Increase) / Decrease in other current assets	(3,017)	(461)
Increase / (Decrease) in other current liabilities	88,935	17,907
Increase / (Decrease) in other non current liabilities	3,556	883
Cash generated from operations	89,475	18,329
Income taxes paid	-	-
<b>Net cash from operating activities (A)</b>	<b>90,911</b>	<b>18,270</b>
<b>Cash flows from investing activities</b>		
(Additions)/Deletions made to Investments	-	-
(Additions)/Deletions made to Fixed assets	(19,758)	(9,461)
(Additions)/Deletions made to Other non-current assets	(6,250)	(3,990)
<b>Net cash used in investing activities (B)</b>	<b>(26,008)</b>	<b>(13,451)</b>
<b>Cash flows from financing activities</b>		
Increase/(Decrease) in Capital Reserve	7,004	5,420
Increase/(Decrease) in Corpus Fund	-	4,365
Increase/(Decrease) in General Reserve (other than surplus)	-	-
<b>Net cash used in financing activities (C)</b>	<b>7,004</b>	<b>9,785</b>
<b>Net Increase in cash and cash equivalents (A+B+C)</b>	<b>71,908</b>	<b>14,605</b>
Cash and cash equivalents at beginning of period	55,404	40,800
<b>Cash and cash equivalents at end of period</b>	<b>1,27,312</b>	<b>55,404</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	-	24,6824
Prepaid card	456	838
Balance with current account	1,23,142	53,541
Balance with Fixed account	3,714	1,000
<b>Total</b>	<b>1,27,312</b>	<b>55,404</b>

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

As per our Report of even date

**For G.Anantha & Co.**

**Chartered Accountants**

FRN: 005160S

**Rani. N.R.**

**Partner**

Membership No: 214318

UDIN: 24214318BKBFVU3018

Date: 26.09.2024

Place: Bangalore

**For and on behalf of the Board of Directors**

**Anahata United Efforts Foundation**

**Meenakshi Gairola**

**Director**

DIN: 08192253

Date: 26.09.2024

Place: Bangalore

**Usha Chander**

**Director**

DIN: 08069537



**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**Non FCRA Notes forming part of Financial Statements as at March 31, 2024**

**2 Share Capital**

	As at March 31, 2024	As at March 31, 2023
<b>Authorised</b>		
10,000 Equity Shares of Rs.10 each (Previous year 10,000 shares of Rs.10 each)	1,000	1,000
<b>Total</b>	<u>1,000</u>	<u>1,000</u>
<b>Issued, Subscribed and Fully Paid Up</b>		
10,000 Equity Shares of Rs.10 each (Previous year 10,000 shares of Rs.10 each)	1,000	1,000
<b>Total</b>	<u>1,000</u>	<u>1,000</u>

**(a) Rights, preferences and restrictions attached to shares**

Equity Shares: The company has only one class of shares referred to as equity shares having a par value of Re.10/- each. Each shareholder is eligible to one vote per share. If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the same shall not be distributed amongst the members or directors of the company but shall be given or transferred to such other company registered under section 8 of the Companies Act 2013 having objects similar to the objects of this company and registered u/s 12 A and recognised u/s 80G of Income tax Act 1961, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to Insolvency and Bankruptcy Fund formed under section 224 of the Insolvency and Bankruptcy Code, 2016..

**(b) Shares in the company held by shareholders holding more than 5 % shares**

Name of Shareholder	As at March 31, 2024		As at March 31, 2023	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Meenakshi Gairola	7,500	75%	7,500	75%
Sundaram Ramasubramanian	2,500	25%	2,500	25%
<b>Total</b>	<u>10,000</u>	<u>100%</u>	<u>10,000</u>	<u>100%</u>

**(c) Disclosures of Shareholding of Promoters - Shares held by the Promoters as on 31 March 2024**

Promoter Name	Class of Shares	At the Beginning of the year	At the end of the year	Changes during the year	% Changes during the year
Meenakshi Gairola	Equity	7,500	7,500	-	0%
Sundaram Ramasubramanian	Equity	2,500	2,500	-	0%
<b>Total</b>		<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>0%</u>

**(d) The reconciliation of the number of shares outstanding and the amount of share capital is as follows:**

Equity Shares:	As at March 31, 2024		As at March 31, 2023	
	No's	Amount	No's	Amount
At the beginning of the year	10,000	1,00,000	10,000	1,00,000
Add: Issued during the year	-	-	-	-
<b>Balance as at the end of the year</b>	<u>10,000</u>	<u>1,00,000</u>	<u>10,000</u>	<u>1,00,000</u>



**ANAHATA UNITED EFFORTS FOUNDATION**  
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**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**Non FCRA Notes forming part of Financial Statements as at March 31, 2024**

<b>3 Reserves and Surplus</b>	<b>As at March 31, 2024</b>	<b>As at March 31, 2023</b>
<b>a) Capital reserve</b>		
Opening balance	7,136	1,716
Additions during the year	12,617	9,461
Less: Depreciation for the year recognised as Income	5,613	4,041
<b>Closing balance (a)</b>	<b>14,140</b>	<b>7,136</b>
<b>b) General Reserve</b>		
Opening balance	26,612	30,876
Add/(Less ): Surplus/(Deficit) for the year	(4,516)	(4,264)
Less: Transfer to Capital Reserve	-	-
<b>Closing balance (b)</b>	<b>22,096</b>	<b>26,612</b>
<b>c) Corpus Fund</b>		
Opening balance	14,365	10,000
Add/(Less ): Corpus fund received for the year	-	4,365
<b>Closing balance (b)</b>	<b>14,365</b>	<b>14,365</b>
<b>Total Reserves and Surplus (a) +(b) + (c)</b>	<b>50,602</b>	<b>48,113</b>
<b>4 Non Current Liabilities</b>		
Provision for Gratuity	4,439	883
<b>Total Non Current Liabilities</b>	<b>4,439</b>	<b>883</b>
<b>5 Other Current Liabilities</b>		
Statutory Liabilities	1,642	546
Audit Fee payable	800	472
Project Grants	1,02,276	16,881
Sundry Creditors	647	-
Payable to Employees	2,025	555
<b>Total Other Current Liabilities</b>	<b>1,07,390</b>	<b>18,454</b>
<b>7 Other Non - Current Assets</b>		
Rental Deposit	9,000	4,300
Other Deposit	1,550	-
<b>Total Other Non - Current Assets</b>	<b>10,550</b>	<b>4,300</b>
<b>8 Cash and Cash equivalents</b>		
<b>Cash at bank:</b>		
In Savings Account	1,23,142	53,541
In Prepaid Card	456	838
In Fixed Deposit	3,714	1,000
Cash on hand	-	25
<b>Total Cash and Cash equivalents (a)+(b)</b>	<b>1,27,312</b>	<b>55,404</b>



  
 Anahata United Efforts Foundation  
 Bangalore  
 560041

**ANAHATA UNITED EFFORTS FOUNDATION**  
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**Non FCRA Notes forming part of Financial Statements as at March 31, 2024**

**9 Other Current Assets**

Sundry Debtors	1,913	-
Advances to Vendor	1,122	-
Advances to Employees	96	-
Interest accrued on Fixed Deposits	-	107
TDS Receivable	1,294	1,302
<b>Total Other Current Assets</b>	<b>4,425</b>	<b>1,409</b>

**10 Revenue From Operations**

Grant Income	2,48,250	76,871
General Donations	11,960	10,875
Capital Grant recognised to the extent of depreciation	5,613	4,041
<b>Total Revenue From Operations</b>	<b>2,65,822</b>	<b>91,788</b>

**11 Other Income**

Interest from saving account	4,978	1,734
Interest from FD	111	190
Interest on IT Refund	-	46
Service Income	1,440	12,939
Liability Written back	-	37
Profit on exchange of fixed asset	284	80
<b>Total Other Income</b>	<b>6,813</b>	<b>15,027</b>

**12 Employee Benefit Expenses**

	<b>For the year ended March 31, 2024</b>	<b>For the year ended March 31, 2023</b>
Salaries and wages	1,20,828	30,460
Gratuity	3,556	883
<b>Total Cost of Operations</b>	<b>1,24,384</b>	<b>31,343</b>

**13 Cost of Operations**

	<b>For the year ended March 31, 2024</b>	<b>For the year ended March 31, 2023</b>
Consultant Expenses	199	24,866
Content Development charges	1,425	576
Conveyance & Travelling expenditure	12,119	3,233
Grants to Other Organization	5,000	-
Internship Expenses	484	275
Monitoring & Evaluation	2,065	-
Postage and Courier Charges	365	-
Printing and stationery	29,651	1,099
School Program Expenses	66,457	28,465
Scholarships Expenses	500	-
Software Charges	6,800	3,240
Training Expenses	2,432	-
Office Expenses	2,869	2,578
Communication Expenses	4,660	1,460
<b>Total Cost of Operations</b>	<b>1,35,025</b>	<b>65,793</b>

**14 Depreciation and Amortisation expenses**

Depreciation expenses	5,952	4,205
<b>Total Depreciation and Amortisation expenses</b>	<b>5,952</b>	<b>4,205</b>



  
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 Bangalore  
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**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**Non FCRA Notes forming part of Financial Statements as at March 31, 2024**

15 Other expenses	For the year ended March 31, 2024	For the year ended March 31, 2023
Payment to the auditors		
(a) Auditor	918	472
Professional Charges	259	2,485
Accounting Charges	1,416	1,126
Bank and Card Charges	174	0
Office Rent	7,160	5,503
Power and Fuel	361	64
Rates and Taxes	200	88
Website charges	391	-
Loss on Sale of Fixed Asset	60	-
Recruitment Expenses	767	-
Repair & Maintenance	85	-
<b>Total Other expenses</b>	<b>11,790</b>	<b>9,737</b>

**16 Related Party Disclosure:**

The names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships are as follows:

Name	Relation
Meenakshi Gairola	Director - Key Management Personnel
Sundaram Rama Subramanian	Director - Key Management Personnel
Usha Chander	Director - Key Management Personnel
Krishna Ramamurthy	Director - Key Management Personnel

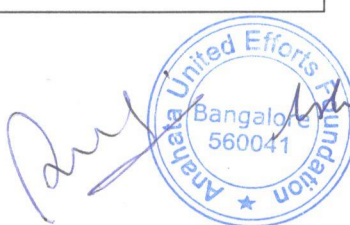
Particulars	Name of the Relative Party	Mar 31, 2024	Mar 31, 2023
<b>Transaction during the year</b>			
<u>Payment of Services received</u>			
Consultancy expenses	Meenakshi Gairola	-	6,000
Salary Expenses	Meenakshi Gairola	9,500	6,000
		-	-
<u>Payment as reimbursement</u>			
Reimbursements paid during the year	Meenakshi Gairola	595	867
Reimbursements Outstanding	Meenakshi Gairola	50	-
<b>Total Payment</b>		<b>10,145</b>	<b>12,867</b>

- 17 The management has initiated the process of identifying enterprises which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006. The company has not received any intimation from its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006. Further in the view of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material.

18 Auditors Remuneration	31st March 2024	31st March 2023
As Auditors	800	472
Other Services	-	-
<b>Total Payment</b>	<b>800</b>	<b>472</b>

19 Earnings in Foreign Currency	31st March 2024	31st March 2023
Nil		

20 Expenditure in Foreign Currency	31st March 2024	31st March 2023
Nil		

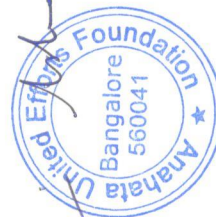
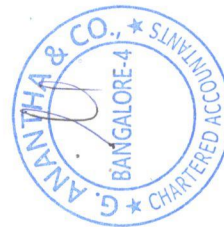




Non FCRA Notes forming part of Financial Statements as at March 31, 2024

6 Property, Plant and Equipment

No.	Particulars	Gross block of Assets			Depreciation			Balances		
		As at April 01, 2023	As at Additions	Deletions	As at March 31, 2024	As at April 01, 2023	Additions	Deletions	As at March 31, 2024	As at March 31, 2023
	Asset Acquire out of project fund									
1	Computer, Laptops, Projector & Printers	11,583	13,672	1,486	23,769	4,980	6,663	1,266	10,377	6,602
2	Office Equipment	730	307	-	1,037	536	128	-	664	373
3	Furnitures	387	124	-	511	47	88	-	135	340
	Sub-total	12,700	14,103	1,486	25,317	5,563	6,879	1,266	11,176	7,136
	Asset Acquire from own fund									
1	Office Equipment	690	7,141	-	7,831	489	339	-	829	200
	Sub-total	690	7,141	-	7,831	489	339	-	829	200
	Total	13,389	21,244	1,486	33,147	6,053	7,218	1,266	12,005	7,337



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**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

Notes forming part of Financial Statements as at March 31, 2024

**21 Additional Regulatory Information**

**Financial Ratios**  
**As on 31 March 2024**

Particulars	Numerator	Denominator	Current Period	Previous Period	% of Variance	Reason for variance
<b>Liquidity Ratio</b>						
Current Ratio (times)	1,31,737	1,07,390	1.23	3.08	-60.15%	Increase in current liabilities
<b>Solvency Ratio</b>						
Debt-Equity Ratio (times)	NA	NA	NA	NA	NA	
Debt Service Coverage Ratio (times)	NA	NA	NA	NA	NA	
<b>Profitability ratio</b>						
Net Profit Ratio (%)	-4,516	2,72,635	-0.02	-0.04	-58.51%	Deficit
Return on Equity Ratio (%)	-4,516	1,000	-4.52	-4.26	5.89%	Deficit
Return on Capital employed (%)	-4,516	51,602	-0.09	-0.09	0.79%	Deficit
Return on Investment (%)	NA	NA	NA	NA	NA	
<b>Utilization Ratio</b>						
Trade Receivables turnover ratio (times)	NA	NA	NA	NA	NA	
Inventory turnover ratio (times)	NA	NA	NA	NA	NA	
Trade payables turnover ratio (times)	NA	NA	NA	NA	NA	
Net capital turnover ratio (times)	51,602	2,72,635	0.19	0.46	-58.84%	Increase in deficit and decrease in corpus donation







- 22 No Immovable property are held by Company and the PPE were not revalued during the year
- 23 No Loans were granted to promoters,directors,KMPs and other related parties
- 24 The Company does not have any Benami property ,where any proceedings has been initiated or pending against the Companyfor holding any
- 25 The Company has no loans with Banks to verify the statement of current assets filed with the Bank
- 26 The Company does not have transactions with Companies struck off under sec 248 of the Companies Act 2013 or sec 560 of the Companies Act
- 27 The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period
- 28 The Company has not traded or invested in Crypto currency or Virtual Currency during the Financial Year
- 29 a) We confirm that no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the Company to or in any other persons or entities 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) We confirm that no funds have been received by the company from any persons or entities 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, or security or the like on behalf of the Ultimate Beneficiaries;
- 30 The Company uses an accounting software for maintaining its books of account whichdid not have a feature of recording audit trail (edit log) facility.
- 31 Previous year figures have been regrouped /reclassified wherever necessary.

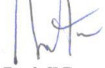
Signature to Notes 1 to 31

As per our Report of even date

For G.Anantha & Co.

Chartered Accountants

FRN: 005160S



Rani. N.R.  
Partner

Membership No: 214318

UDIN:24214318BKBVU3018

Date:26.09.2024

Place: Bangalore



For and on behalf of the Board of Directors

Anahata United Efforts Foundation



Meenakshi Gairola

Director

DIN: 08192253

Date:26.09.2024

Place: Bangalore





Usha Chander

Director

DIN: 08069537

**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E' Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

Anahata United Efforts Foundation ('the Company') was incorporated on 3rd October, 2018 as a Private Company Limited by shares under Section 8 of the Companies Act, 2013. The company has obtained registration under section 12AA of the Income Tax Act, 1961 as a Charitable Institution engaged in community development by focusing on "Children's skill development by providing them with career counselling, mentoring, industrial internship which help in entrepreneurial and industrial exposure further all allied support services to succeed in life".

**1 Significant Accounting Policies**

**a Basis of preparation :**

The financial statements of the Company have been prepared under the historical cost convention on accrual basis of accounting in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under Section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 2013. Accounting policies have been consistently applied.

**b Use of estimates :**

The preparation of financial statements in conformity with Generally Accepted Accounting Principles in India requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

**c Cash Flow Statement :**

Cash Flows are reported using the indirect method whereby profits before tax are adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of incomes or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities are segregated.

**d Cash and Cash Equivalents :**

Cash and cash equivalents comprise cash and cash deposits with banks. The company considers all highly liquid investments which are readily convertible to known amounts as cash and cash equivalents.

**e Revenue recognition- Donation/Grants received :**

Revenue grants and donations including Government Grants are recognised as income when they are received, except where the terms and conditions require the donation/grant to be utilised over a certain period or only in a specific manner, in which case, the grants / donations are recognised as income on a systematic basis over the periods necessary to match them with the related costs which they are intended to compensate. Unutilised donations/grants with specific conditions for utilisation are reflected as Project Grant under Current Liabilities. Non- monetary assets received free of cost is recorded at a nominal value.

Donations/Grants including Government grants received for the acquisition of fixed assets are classified as Capital Grants. Where depreciation is charged on the fixed assets acquired out of the donations/grant, income is recognised out of the Capital Grant on a systematic and rational basis over the useful life of the asset, i.e to the extent of depreciation.

Non- monetary assets given free of cost is recorded at nominal value. .

Income from Interest is recognized on the time proportion basis after taking into account the amount outstanding and the rate applicable.



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**ANAHATA UNITED EFFORTS FOUNDATION**  
**No. 648, 22nd Main, 32nd 'E Cross, 4th T Block, Jayanagar**  
**Bangalore 560041**  
**CIN: U85100KA2018NPL117228**

**f Property, Plant and Equipment**

Tangible assets are stated at cost less accumulated depreciation and impairment, if any. Cost comprises the purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use. Fixed assets received as donation are recorded at nominal value.

In respect of Tangible assets acquired during the year, depreciation has been charged on Written down Value basis so as to write off the cost of the assets over the useful lives as prescribed under part C of Schedule II of the Companies Act, 2013. Where depreciation is charged on the tangible assets acquired out of the donations/grant, income is recognised out of the Capital Grant on a systematic and rational basis over the useful life of the asset, i.e to the extent of depreciation.

An impairment loss is recognised when the carrying value of an asset exceeds its recoverable amount.

**Useful Life of Assets:**

Computers and Laptop - 3 years  
Office Equipment - Projector - 5 years  
Furniture and Fittings - 10 years

**g Employee benefits :**

**a. Defined contribution plan (Provident Fund)**

During the year under Audit, The company has registered under Employee Provident Fund and Miscellaneous Provisions Act.

**b. Defined benefit plan (Gratuity)**

During the year under Audit, the company had 34 employees and company has made provision for gratuity for employees who have completed more than 2 years based on half month's salary.

**h Income taxes :**

The Company was incorporated under section 8 of the Companies Act, 2013, with charitable objects.

The Company is registered under section 12 AA of the Income Tax Act, 1961. There being no 'taxable income' or 'tax expense', the question of provisions for current tax and/or deferred tax asset/liability does not arise for the Company.

**i Earnings per share :**

Basic and Diluted earnings per share are calculated by dividing the net profit for the period by the weighted average number of equity shares outstanding during the period. The EPS for 2023-24 is Rs.-0.45 ( PY :Rs.-0.43 ) The company being a section 8 company having charitable objects the share holders are not entitled to any dividend out of earnings of the company

**j Provisions, contingent liabilities and contingent assets :**

The Company recognises a provision when there is a present obligation as a result of an obligating event that probably requires outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure of a 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. When there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent liabilities are disclosed by way of notes to accounts. Contingent assets are neither recognized nor disclosed.



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## INDEPENDENT AUDITOR'S REPORT

To the Members of **ANAHATA UNITED EFFORTS FOUNDATION**  
**Report on the Audit of the Standalone Financial Statements**

### Opinion

We have audited the standalone financial statements of **ANAHATA UNITED EFFORTS FOUNDATION** ("the Company"), which comprise the Balance Sheet as at 31st March 2024 and the Statement of Income and Expenditure for the year then ended, Statement of Cash flow 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 standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its deficit for the year ended on that date.

### Basis for Opinion

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





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

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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.

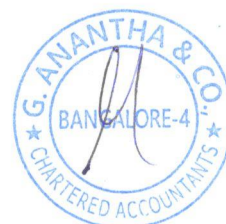
In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to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

Those charged with Governance 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is included in **Annexure A** of this Auditor's Report.



## Report on Other Legal and Regulatory Requirements

1. 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 in 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, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 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 and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- (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:
  - 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. No amounts were required to be transferred to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management of the Company has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the Company to or in any other persons or entities 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 of the Company has represented that to the best of its knowledge and belief, no funds have been received by the company from any persons or entities 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, or security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us on the Company, 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), contain any material misstatement.

v. The company has not declared or paid any dividend during the year under Audit.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which did not have a feature of recording audit trail (edit log) facility.

As proviso to Rule 3(1) of the Companies (Accounts) Rules,2014 is applicable from April 1 2023, reporting under Rule11(g) of the Companies (Audit and Auditors) Rules,2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

Place: Bangalore  
Date: 26.09.2024

For G. Anantha & Co.,  
Chartered Accountants  
(FRN 005160S)

  
Rani N.R.  
Partner  
Membership No.: 214318  
UDIN: 24214318BKBFVU3018



## ANNEXURE A TO THE AUDITOR'S REPORT

As part of an audit in accordance with SAs, we exercise professional judgement 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 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 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.

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.





**ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF ANAHATA UNITED EFFORTS FOUNDATION.**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **ANAHATA UNITED EFFORTS FOUNDATION** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the



assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.





## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Bangalore  
Date: 26.09.2024

For G. Anantha & Co.,  
Chartered Accountants  
(FRN 005160S)



Rani N.R  
(Partner)



Membership No. 214318  
UDIN: 24214318BKBFVU3018