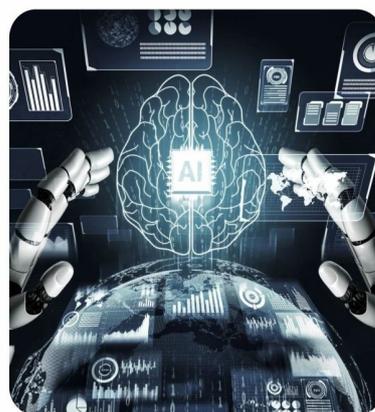


Ubharata Education Foundation



AUDIT REPORT

FY 2024-2025



Gada Chheda & Co. LLP

Chartered Accountants

We Believe in Growing together !

📍 : 605-A, A wing, 6th floor, O₂ Commercial Complex,
Opp. Asha Nagar, Minerva Ind. Estate, Mulund(W) - 400080

☎ : 022-25914634 • 022-25649833 📞 : +91 7506070850

✉ : gadachedallp@gmail.com 🌐 : www.gadachedallp.com

Independent Auditor's Report

To,
The Members of Ubharata Education Foundation
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of **Ubharata Education Foundation**, ("the Foundation") which comprise the Balance Sheet as at 31 March 2025, and the Statement of Income and Expenditure, for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of my information and according to the explanations given to me, the aforesaid financial statements give the information required by the Companies Act, 2013 ("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 Foundation as at 31 March 2025, and its surplus for the year ended on that date.

Basis for Opinion

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

Other Information

The Foundation's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and my auditors' report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibility of Management for Financial Statements

The Foundation's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, income and expenditure of Foundation 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 Foundation 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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, but not for the purpose for expressing my opinion on whether the Foundation 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 Foundation's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

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- 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.

I 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 I identify during my audit.

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

Report on Other Legal and Regulatory Requirements

Foundation is registered under Section 8 of the new Companies Act, 2013 and the provisions of Companies (Auditor's Report) Order, 2016 is not applicable to the Foundation. We are, therefore, not required to report on Paragraph 3 and 4 of Companies (Auditor's Report) Order, 2016.

As required by Section 143(3) of the Act, I report that:

- a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit;
- b) In my opinion, proper books of account as required by law have been kept by the Foundation so far as it appears from my examination of those books;
- c) The financial statements dealt with by this Report are in agreement with the books of accounts;
- d) In my opinion, the aforesaid 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, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

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- f) In my opinion and to the best of my information and according to the explanations given to me, the provisions of section 143(3)(i) for reporting on adequacy of the internal financial controls over financial reporting of the Foundation and the operating effectiveness of such controls of the Foundation, are not applicable and;
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
Since the Foundation is registered under section 8, the provisions of Section 197 of the Companies Act, 2013 are not applicable to it.
- h) 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 my opinion and to the best of my information and according to the explanations given to me:
- i. The Foundation does not have any pending litigations which would impact its financial position.
 - ii. The Foundation did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Foundation.
- (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Foundation to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Foundation ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Foundation from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Foundation shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Foundation with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2025.

The Foundation is registered under Section 8 of the Companies Act, 2013 and the provisions of Section 123 of the Companies Act, 2013 are not applicable to the Foundation.

For Gada Chheda & Co. LLP
Chartered Accountants
Firm Registration No.: W100059

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Date: 2025.09.02
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Mr. Keyur M Gangar
(Designated Partner)
Membership No.: 156585
Place: Mumbai
Date: 02/09/2025
UDIN: 25156585BMKZOA6550

CIN No. U85211MH2024NPL427301

605A, A Wing, O2 Commercial Complex, Opp. Asha Nagar, Mulund West, Mumbai 400 080

Ph: +91-98205-34759 | Email: admin@ubharatafoundation.org

To,
The Members,

Ubharata Education Foundation

Your directors take pleasure in presenting the 1st Annual Report together with the Audited Statement of Accounts of your Foundation for the Year ended March 31, 2025.

1. FINANCIAL SUMMARY:

The Foundation's financial performance for the year ended March 31, 2025:

(Amount in INR '000)

| Particulars | Year ended March 31, 2025 |
|---------------------------------------|------------------------------|
| Receipts | NIL |
| Total Receipts | NIL |
| Less : Total Expenses | NIL |
| Surplus/(Deficit) for the year | NIL |
| Closing Balance | NIL |

2. STATE OF AFFAIRS / HIGHLIGHTS:

Section 134(3)(i) of Companies Act, 2013 read with Rule 8(5)(ii) of Companies (Account) Rules, 2014

1. The Foundation is incorporated under Section 8 of the Companies Act, 2013 as a company limited by guarantee.
2. The Foundation is engaged in the business of promote, pursue, undertake, encourage, assist, support, sponsor, aid, advance and grow charitable activities in relation to relief of the poor, education, medical relief, advancement of any object of general public utility.
3. The Foundation did not undertake any activities during the year and, accordingly, neither earned any profit nor incurred any loss for the year ended 31st March, 2025.
4. There has been no change in the activities of the Foundation during the financial year ended 31st March, 2025.

3. WEB LINK OF EXTRACT OF ANNUAL RETURN, IF ANY:

Section 134(3)(a) of Companies Act, 2013

The Company is having website i.e. 'https://ubharatafoundation.org/' and annual return of Company has been published on such website as per Section 92(3) of the Companies Act, 2013.

4. FUNDS TRANSFERRED TO RESERVES:

The directors do not propose to transfer any funds to reserves of the foundation, as there is no activity during the year.

5. MEETINGS OF BOARD OF DIRECTORS:

Three Board Meetings were held during the Financial Year ended March 31, 2025 i.e. 19/07/2024, 10/01/2025, 31/01/2025 in compliance with provisions of Section 173. The intervening gap between the meetings was within the period prescribed under the Act. Details are given as follows:

| Date of meeting (DD/MM/YYYY) | Total Number of directors as on the date of meeting | Attendance | |
|---------------------------------|---|------------------------------------|-----------------|
| | | Number of directors attended | % of attendance |
| 19/07/2024 | 2 | 2 | 100 |
| 10/01/2025 | 2 | 2 | 100 |
| 31/01/2025 | 2 | 2 | 100 |

6. DETAILS IN RESPECT OF FRAUD:

Section 134(3)(ca) of Companies Act, 2013

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Foundation by its Officers or Employees under section 143(12) of the Companies Act, 2013.

7. BOARD'S COMMENT ON THE AUDITORS' REPORT:

Section 134(3)(f) of Companies Act, 2013

The Auditors have not made any qualifications, reservations, adverse remarks, or disclaimers in their report on the financial statements for the financial year ended 31 March 2025. Therefore, no further explanation is required in this regard.

8. MATERIAL CHANGES AND COMMITMENTS:

Section 134(3)(L) of Companies Act, 2013

There have been no material changes or commitments occurred between the end of the financial year to which the financial statements relate and the date of this report that affect the financial position of the foundation.

9. CHANGE IN DIRECTORSHIP:

Rule 8(5)(iii) of Companies (Account) Rules, 2014

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

10. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

Rule 8(5)(vii) of Companies (Account) Rules, 2014

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Foundation's operations in future.

11. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

As per Section 134(3)(h)

There are no materially significant related party transactions during the financial year made by the Foundation, thus, disclosure in Form AOC-2 is not required.

12. COMPLIANCE WITH SECRETARIAL STANDARD:

As per SS 1

The Foundation has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

13. PARTICULARS OF LOANS AND INVESTMENT:

As per Section 134(3)(g)

The Foundation has not made any Investment, given guarantee and securities during the financial year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

14. INTERNAL FINANCIAL CONTROL:

Rule 8(5)(viii) of Companies (Account) Rules, 2014

The Foundation has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

15. AUDITOR:

As per Section 139

Statutory Auditors (Appointment)

Auditors of the Foundation M/s Gada Chheda & Co. LLP (FRN: W100059) hold office until the conclusion of the ensuing Annual General Meeting and being eligible offer themselves for re-appointment until the conclusion of 1st Annual General Meeting of the foundation to be held in the Year 2025.

As required under the provisions of section 139(1) of the Companies Act, 2013, the foundation has received a written consent from M/s Gada Chheda & Co. LLP (FRN: W100059) to their appointment and a certificate, to the effect that their re-appointment, if made, would be in accordance with the new Act and the Rules framed there under and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

16. DIRECTOR'S RESPONSIBILITY STATEMENT:

As per Section 134(3)(c)

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2025, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors, Gada Chheda & Co. LLP (FRN: W100059). The Directors further confirm that: -

- a) In the preparation of the annual accounts for the year ended March 31, 2025 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Foundation as at March 31, 2025.
- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Foundation and for preventing and detecting fraud and other irregularities.
- d) The Directors have prepared the annual accounts on a 'going concern' basis.
- e) The Foundation being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Foundation.
- f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. DEPOSITS:

Rule 8(5)(v&vi) of Companies (Account) Rules, 2014

The Foundation has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

18. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

Rule 8(5)(xi) of Companies (Account) Rules, 2014

There was no application made or proceeding pending against the Foundation under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

19. MATERNITY BENEFIT:

Rule 8(5)(xiii) of Companies (Account) Rules, 2014

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

20. DESIGNATED PERSON FOR LIAISONING WITH BENEFICIAL OWNERS:

In compliance with applicable regulatory requirements, the Foundation has designated Miss. Puja Gandhi, Legal Representative, as the Compliance Officer for the purpose of maintaining communication and ensuring effective liaison with the identified beneficial owners of the Foundation. The designated officer shall act as the nodal point of contact to facilitate timely and accurate disclosure, verification, and record maintenance of beneficial ownership information, as mandated under the Companies Act, 2013 and other applicable laws.

CIN No. U85211MH2024NPL427301

605A, A Wing, O2 Commercial Complex, Opp. Asha Nagar, Mulund West, Mumbai 400 080

Ph: +91-98205-34759 | Email: admin@ubharatafoundation.org

ACKNOWLEDGMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Foundation to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

For Ubharata Education Foundation

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J YUGIN Digitally signed by
J YUGIN
SAHAYARA SAHAYARAJ
J Date: 2025.09.02
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Dated: 02/09/2025
Place: Mumbai

Gokuldoss Thangaraj
Director
DIN: 10675031

Jeyaraj Yugin Sahayaraj
Director
DIN: 10675030

Ubharata Education Foundation

(CIN: U85211MH2024NPL427301)

(A Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013)

Balance Sheet as at 31-March-2025

(Rs in '000)

| Particulars | Note | 31-March-2025 |
|-------------------------------------|------|---------------|
| I. EQUITY AND LIABILITIES | | |
| (1) Shareholders' funds | | |
| (a) Share Capital | | - |
| Total | | - |
| Total Equity and Liabilities | | - |
| II. ASSETS | | |
| Total Assets | | - |

The operations of the Foundation has been started from financial year 2025-2026.

See accompanying notes to the financial statements

As per our report of even date

For Gada Chheda & Co LLP

Chartered Accountants

Firm's Registration No. W100059

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Date: 2025.09.02
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Mr. Keyur Manoj Gangar

Designated Partner

Membership No. 156585

UDIN: 25156585BMKZOA6550

Place: Mumbai

Date: 02-September-2025

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Date: 2025.09.02
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Gokuldoss Thangaraj

Director

10675031

**For and on behalf of the Board of
Ubharata Education Foundation**

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Date: 2025.09.02
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Jeyaraj Yugin Sahayaraj

Director

10675030

Place: Mumbai

Date: 02-September-2025

Ubharata Education Foundation

(CIN: U85211MH2024NPL427301)

(A Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013)

Statement of Income and Expenditure for the year ended 31-March-2025

(Rs in '000)

| Particulars | Note | 31-March-2025 |
|---|------|---------------|
| Receipts | | - |
| Total Receipts | | - |
| Expenses | | |
| Total Expenditure | | - |
| Surplus/(Deficit) for the year | | - |
| Total surplus/(deficit) for the year | | - |

The operations of the Foundation has been started from financial year 2025-2026.

See accompanying notes to the financial statements

As per our report of even date

For Gada Chheda & Co LLP

Chartered Accountants

Firm's Registration No. W100059

**For and on behalf of the Board of
Ubharata Education Foundation**

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Date: 2025.09.02
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Mr. Keyur Manoj Gangar

Designated Partner

Membership No. 156585

UDIN: 25156585BMKZOA6550

Place: Mumbai

Date: 02-September-2025

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Gokuldoss Thangaraj

Director

10675031

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YUGIN SAHAYARAJ
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Jeyaraj Yugin Sahayaraj

Director

10675030

Place: Mumbai

Date: 02-September-2025

Ubharata Education Foundation

(CIN: U85211MH2024NPL427301)

(A Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013)

Notes forming part of the Financial Statements

1 COMPANY OVERVIEW

Ubharata Education Foundation ("the Company") was incorporated in India on 20th June, 2024. The Company is registered as a Section 8 of the Companies Act, 2013 Limited by Guarantee to promote, pursue, undertake, encourage, assist, support, sponsor, aid, advance and grow charitable activities in relation to relief of the poor, education, medical relief, advancement of any object of general public utility, or any other object which is specified in section 2(15) of the Income-tax Act, 1961 defining charitable purpose or any amendment thereto or any other statutory re-enactment for the time being in force, for the benefit of the public, without distinction on the basis of religion, race, community, caste, gender, language or species.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Accounting

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with rule 4 of the Companies (Indian Accounting standards) Rules, 2015 (hereinafter referred to as the 'Ind AS').

The financial statements of the Company are prepared in accordance with the Indian Generally Accepted Accounting Principal (GAAP) on accrual basis and under the historical cost convention, except for the following material items that have been measured at fair value as required by the relevant Ind AS.

b Taxation

The Foundation did not carry out any activity. Accordingly, no income has arisen and hence, no provision for income tax has been considered necessary in the financial statements.

c Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

3 Additional Disclosure

The foundation did not carry any activity in current financial year. The activities of the foundation started from financial year 2025-2026

As per our report of even date

For Gada Chheda & Co LLP

Chartered Accountants

Firm's Registration No. W100059

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KEYUR MANOJ GANGAR
Date: 2025.09.02
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Mr. Keyur Manoj Gangar

Designated Partner

Membership No. 156585

UDIN: 25156585BMKZOA6550

Place: Mumbai

Date: 02-September-2025

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Date: 2025.09.02
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Gokuldoss Thangaraj

Director

10675031

For and on behalf of the Board of

Ubharata Education Foundation

J YUGIN SAHAYARAJ
SAHAYARAJ

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Date: 2025.09.02 11:56:48
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Jeyaraj Yugin Sahayaraj

Director

10675030

Place: Mumbai

Date: 02-September-2025



📍 : 605-A, A Wing, 6th Floor, O₂ Commercial Complex, Opp. Asha Nagar, Minerva Ind. Estate, Mulund(W) - 400 080
☎ :022-25914634 • 022-25649833 📞 :+91 75060 70850 ✉ :gadachhedallp@gmail.com 🌐 :www.gadachheda.com