MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Balance Sheet as on 31st March 2026

(Amount in ₹ hundreds)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	200.00	200.00
Reserves and surplus	4	(391.70)	(335.84)
		(191.70)	**(135.84)**
Non-current liabilities			
Long-term borrowings	5	-	-
Deferred tax liabilities (Net)		-	-
Other long term liabilities	6	-	-
Long-term provisions	7	-	-
		-	-
Current liabilities			
Short-term borrowings	8	-	-
Trade payables	9		
(A) Micro enterprises and small enterprises		-	-
(B) Others		-	-
Other current liabilities	10	219.00	365.00
Short-term provisions	11	-	-
		219.00	**365.00**
TOTAL		**27.30**	**229.16**
ASSETS			
Non-current assets			
Property plant & Equipments & Intangible Assets			
(a) Property Plant & Equipment	12	-	-
Non-current investments	13	-	-
Deferred tax assets (Net)	14	-	-
Long-term loans and advances	15	-	-
Other Non-Current Assets	16	-	-
		-	-
Current assets			
Current Investment	17	-	-
Inventories	18	-	-
Trade receivables	19	-	-
Cash and cash equivalents	20	27.30	229.16
Short-term loans and advances	21	-	-
Other current assets	22	-	-
		27.30	**229.16**
TOTAL		**27.30**	**229.16**
Significant accounting policies	2		

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

As per our Audit Report of even date

For Arpit Suri & Co.
Chartered Accountants
Firm's Registration No.:032597N

Arpit Suri

ARPIT SURI & CO. New Delhi Chartered Accountants

Arpit Suri
Proprietor
Membership No.:547962
UDIN:26547962RBKQBM2719
Place: New Delhi

For and on behalf of the Board of Directors of
MEDHA SHAKTI FOUNDATION

Yogendra Jha
Director
DIN:08909367

Place: New Delhi

Manali De

Manali De
Director
DIN:08909369

Place: New Delhi

MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Statement of Profit & Loss Account for the year ended 31 March 2026

(Amount in ₹ hundreds)

Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Income			
Revenue from operations	23	590.00	800.00
Other income	24	2.17	2.00
Total income		**592.17**	**802.00**
Expenses			
Purchases of stock-in-trade	25	-	-
Changes in inventories of stock-in-trade	26	-	-
Employees benefits expense	27	-	-
Finance Cost	28	-	-
Depreciation & Amortisation Expenses	12	-	-
Other expenses	29	648.03	687.86
Total expenses		**648.03**	**687.86**
Profit before extraordinary and prior period items and tax		**(55.86)**	**114.14**
Extraordinary items			
Prior period expenses		-	-
Profit before tax		**(55.86)**	**114.14**
Tax expense:			
Current tax		-	-
Deferred tax		-	-
Excess/short provision relating earlier year tax			
Profit / (Loss) for the year		**(55.86)**	**114.14**
Earnings per share	30		
Basic & Diluted		(2.79)	5.71

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

As per our Audit Report of even date

For Arpit Suri & Co.
Chartered Accountants
Firm's Registration No.:032597N

Arpit Suri
Proprietor
Membership No.:547962
UDIN:26547962RBKQBM2719
Place: New Delhi
Date: 05/09/2026

For and on behalf of the Board of Directors of
MEDHA SHAKTI FOUNDATION

Yogendra Jha
Director
DIN:08909367

Place: New Delhi
Date: 05/09/2026

Manali De
Director
DIN:08909369

Place: New Delhi
Date: 05/09/2026

MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

1 Background

Medha Shakti Foundation ("the Company") was incorporated on 8 October 2020 as Section 8 Company. The Company is engaged in educating underprivileged children, running remedial classes, and promoting girl-child education.

2 Significant accounting policies

a. Basis of preparation of financial statements

The financial statements are prepared under historical cost convention on an accrual basis, in accordance with the generally accepted accounting principles in India and including the Accounting Standards specified under section 133 of the Companies Act, 2013 (the 'Act') read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended). These financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied by the Company.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of the services and the time between the provision of services and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current and non-current assets classification of assets and liabilities.

Disclosure relaxation

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company (SMC). Accounting Standard 17 – Segment Reporting, are not applicable to the Company. Further, certain disclosure requirements in terms of Accounting Standard 15 (revised) – Employee Benefits, Accounting Standard 19 – Leases, Accounting Standard 20 – Earnings per Share and Accounting Standard 29 - Contingent Liabilities and Contingent Assets are also not applicable to the Company for the current year.

b. Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized in the year in which the results are known/materialize.

c. Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company, the revenue can be reliably measured and there is certainty of ultimate collection.

Sale of services

Sale of services is recognized as and when the services are provided in accordance with the terms of contracts with the concerned parties.

d. Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term investments with an original maturity of three months or less.

e. Property, plant and equipment and intangible assets

Property, plant and equipment

Tangible fixed assets are stated at the cost of acquisition or construction, less accumulated depreciation and impairment losses, if any. The cost of an item of tangible fixed assets comprises its purchase price, including import duties and other non-refundable taxes or levies and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Advances paid towards acquisition of tangible fixed assets outstanding at each Balance Sheet date, are shown under long-term loans and advances and cost of assets not ready for intended use before the year end, are shown as capital work in progress.

Subsequent expenditure related to an item of tangible fixed assets are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Intangible assets

Intangible assets are stated at acquisition cost, net of accumulated amortisation and accumulated impairment losses, if any. Intangible assets are amortised on a straight line basis over their estimated useful lives.

ARPIT SURI & CO. New Delhi Chartered Accountants

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f. Depreciation

Depreciation on property, plant and equipments is provided on Straight Line Method at the rates specified in Schedule II to the Companies Act, 2013. Depreciation on additions to Property, plant and equipments is provided on pro-rata basis from the date the asset is put to use. Depreciation on sale / deduction from fixed assets is provided for up to the date of sale / deduction / scrapping, as the case may be.

g. Impairment of assets

The Company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. Recoverable amount is higher of an asset's net selling price and its value in use. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

h. Taxes on income

Current tax is determined as the tax payable in respect of taxable income for the year in accordance with relevant tax regulations.

Deferred tax resulting from timing differences between book and tax profits is accounted for at the current rate of tax or substantively enacted tax rates at the Balance Sheet date, as applicable, to the extent that the timing differences are expected to crystallize.

Deferred tax assets are recognized where realization is reasonably certain. In case of carried forward losses or unabsorbed depreciation, deferred tax assets are recognized only if there is a virtual certainty of realization supported by convincing evidence. Deferred Tax Assets are reviewed for the appropriateness of their respective carrying values at each Balance Sheet date.

i. Provisions, contingent liabilities and contingent assets

Provisions are recognised only when there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation can be made. Contingent liability is disclosed for:

a. Possible obligations which will be confirmed only by future events not wholly within the control of the Company or

b. Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

j. Foreign exchange transactions

a) Initial recognition

Transactions in foreign currency are recorded in the functional currency by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

b) Conversion

Monetary items denominated in foreign currency as at the Balance Sheet date are converted at the exchange rate

c) Exchange differences

Exchange differences arising on the settlement/ restatement of monetary items at the rates different from those at which they were initially recorded during the year or reported in the previous financial statements, are recognised as income or expense in the year in which they arise.

k. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

ARPIT SURI & CO. New Delhi Chartered Accountants

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MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

3 Share capital

(Amount in ₹ hundreds)

Particulars	As at 31 March 2026	As at 31 March 2025
Authorised shares		
10,000 equity shares of face value of Rs.10 each	1,000.00	1,000.00
Issued, subscribed and fully paid up shares		
2000 equity shares of face value of Rs.10 each	200.00	200.00
	200.00	**200.00**

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Particulars	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025	As at 31 March 2025
Equity shares	**Number**	**Amount**	**Number**	**Amount**
Opening balance at the beginning of the year	2,000	200.00	2,000	200.00
Movement during the year	-	-	-	-
Outstanding at the end of the year	**2,000**	**200.00**	**2,000**	**200.00**

(b) Rights, preferences and restrictions attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Particulars of shareholders holding more than 5% shares

Particulars	As at 31 March 2026	As at 31 March 2026	As at 31 March 2025	As at 31 March 2025
	No. of shares	**% age of holding**	**No. of shares**	**% age of holding**
Equity shares of Rs. 10 each fully paid up				
Yogendra Jha	1,980	99%	1,980	99%
Manali De	20	1%	20	1%

(d) There are no shares issued pursuant to contract without payment being received in cash or allotted as fully paid up bonus shares and bought back for the period of five years immediately preceding the date of these financial statements.

(f) Promoters Shareholding

Promoter name	As at March 31, 2026		As at March 31, 2025		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
Yogendra Jha	1,980	99%	1,980	99%	-
Manali De	20	1%	20	1%	-
Total	**2,000**	**100%**	**2,000**	**100%**	**-**

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ARPIT SURI & CO. New Delhi Chartered Accountants

4 Reserves and surplus (Amount in ₹ hundreds)

Particulars	As at 31 March 2026	As at 31 March 2025
Surplus in the Statement of Profit and Loss		
Opening balance	(335.84)	(449.98)
Profit for the year	(55.86)	114.14
Total	**(391.70)**	**(335.84)**

5 Long-term borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
a) Bonds/debentures	-	-
b) Term loans		-
(A) from banks	-	-
c) Loans and advances from related parties	-	-
Total	**-**	**-**

6 Other long term liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Trade payables	-	-
(b) Others	-	-
Total	**-**	**-**

7 Long-term provisions

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Provision for employee benefits	-	-
(b) Others	-	-
Total	**-**	**-**

8 Short-term borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Secured / Unsecured - specify		
(a) Loans repayable on demand	-	-
(A) from banks	-	-
(B) from other parties	-	-
(b) Loans and advances from related parties	-	-
(c) Deposits	-	-
Total	**-**	**-**

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ARPIT SURI & CO. New Delhi Chartered Accountants

9 Trade Payables

(Amount in ₹ hundreds)

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

Trade Payables ageing schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i)MSME	-	-	-	-	-
(ii)Others	-	-	-	-	-
(iii) Disputed dues –MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Notes :-

1. There are no "unbilled" trade payables, hence the same are not disclosed in the ageing schedule.

10 Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Professional fee payable	118.00	150.00
Other payable	101.00	215.00
Total	**219.00**	**365.00**

11 Short-term provisions

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Provision for employee benefits	-	-
(b) Others	-	-
Total	-	-

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ARPIT SURI & CO. New Delhi Chartered Accountants

MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

12 Property, Plant and Equipment & Intangible Assets

For the year 2025-26 **(Amount in ₹ hundreds)**

	Gross block				Accumulated depreciation					Net block	
Particulars	**As at 1 April 2025**	**Additions during the year**	**Disposals during the year**	**As at 31 March 2026**	**As at 1 April 2025**	**For the year**	**Additions during the year**	**Disposals during the year**	**As at 31 March 2026**	**As at 31 March 2026**	**As at 31 March 2025**
Property, Plant and Equipment											
Computers	-	-	-	-	-	-	-	-	-	-	-
Office equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Intangible assets											
Software	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Notes:

1. There is no immovable property in the books of the company, so there is no disclosure requirement of title deeds of immovable property not held in the name of the company.

2. The Company has not revalued its Property, Plant and Equipment during the year ended March 31, 2026.

ARPIT SURI & CO. New Delhi Chartered Accountants

13 Non-current investments

(Amount in ₹ hundreds)

Particulars	As at 31 March 2026	As at 31 March 2025
(a) Investment property	-	-
(b) Investments in Equity Instruments	-	-
Total	-	-

14 Deferred tax assets

Particulars	As at 31 March 2026	As at 31 March 2025
Arising on account of timing differences on		
Excess of depreciation on fixed assets in accounts over depreciation as per Income Tax Act, 1961	-	-
Total	-	-

15 Long-term loans and advances

Particulars	As at 31 March 2026	As at 31 March 2025
Secured / Unsecured / Doubtful		
(a) Capital Advances	-	-
(b) Loans and advances to related parties	-	-
Total	-	-

16 Other non-current assets

Particulars	As at 31st March 2026	As at 31st March 2025
Security Deposits		
- Secured, Considered good	-	-
- Unsecured, considered good	-	-
- Doubtful	-	-
Less: Allowances for bad and doubtful debts	-	-
Total	-	-

17 Current Investment

Particulars	As at 31 March 2026	As at 31 March 2025
Secured / Unsecured - specify		
(a) Investments in Equity Instruments	-	-
(b) Other investments	-	-
Total	-	-

18 Inventories

Particulars	As at 31 March 2026	As at 31 March 2025
Traded goods	-	-
Total	-	-

ARPIT SURI & CO. New Delhi Chartered Accountants

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19 Trade Receivables (Amount in ₹ hundreds)

Particulars	As at 31 March 2026	As at 31 March 2025
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables	-	-
Total	-	-

Particulars	Outstanding for following periods from due date of payment					
	< 6 months	6 months	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade receivables – considered good	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-

Note:
There are no "unbilled" trade receivables, hence the same are not disclosed in the ageing schedule.

20 Cash and Cash Equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Balances with banks		
-Current accounts	27.30	229.16
Other Bank Balance		
-Deposits with original maturity period of more than 3 months but less than 12 months	-	-
Cash in Hand	-	-
Total	**27.30**	**229.16**

21 Short-term loans and advances

Particulars	As at 31 March 2026	As at 31 March 2025
Secured / Unsecured / Doubtful	-	-
(a) Loans and advances to related parties (giving details thereof)	-	-
(b) Others	-	-
Total	-	-

22 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Amazon Prime advances	-	-
GST Input Tax Credit	-	-
TDS Receivable	-	-
Total	-	-

ARPIT SURI & CO. New Delhi Chartered Accountants

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MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

(Amount in ₹ hundreds)

23 Revenue from operations

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Sale of Service	-	-
Other Operating Income	590.00	800.00
Total	**590.00**	**800.00**

24 Other income

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest income	2.17	2.00
Foreign Exchange Gain	-	-
Miscellaneous income	-	-
Total	**2.17**	**2.00**

25 Purchase of stock-in-trade

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Traded goods	-	-
Total	-	-

26 Changes in inventories of stock-in-trade

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Inventories at the end of the year		
Traded goods	-	-
	-	-
Inventories at the beginning of the year		
Traded goods	-	-
	-	-
Net (increase)/decrease in inventory	-	-

27 Employee benefits expense

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Salaries and wages	-	-
Director Remuneration	-	
Staff welfare expense	-	-
Total	-	-

ARPIT SURI & CO. New Delhi Chartered Accountants

28 Finance Cost

(Amount in ₹ hundreds)

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Interest Paid to Bank	-	-
Interest Paid to Other	-	-
Total	-	-

29 Other expenses

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
ROC Filing Fees	-	-
Legal & Professional Expenses (Refer note below)	118.00	230.00
Preliminary Expenses Written Off		25.00
Rent Expenses	402.00	415.00
Web Development Charges	128.03	17.86
Total	**648.03**	**687.86**
Remuneration to auditors	118.00	230.00

30 Earnings per share

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
Profit attributable to shareholders	(55.86)	114.14
Nominal value per share (in Rs.)	10.00	10.00
Weighted average number of equity shares outstanding during the year	2,000	2,000
Basic earnings per share (in Rs.)	(2.79)	5.71

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ARPIT SURI & CO. New Delhi Chartered Accountants

MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

31 The disclosure in respect of amounts payable to Micro, Small and Medium enterprises as at 31 March 2026 has been made in the financial statements based on the information received and available with the company. Based on the information currently available with the Company, there are no dues payable to Micro, Small and Medium enterprises as defined in "Micro, Small and Medium Enterprises Development Act, 2006"

32 Operating leases
The Company does not have any operating lease during the year.

33 Unhedged foreign currency exposure
There is no foreign currency exposure during the year.

34 Earnings in foreign currency
There is no earnings in foreign currency during the year.

35 Financial Ratios

Particular	Numerator	Denominator	As at 31 March 2026	As at 31 March 2025	% Change	Reason For Change
Current Ratio	Current Assets	Current Liabilities	0.12	0.63	-80.15%	There is a change in the ratio as the current assets have decreased during the year.
Debt - Equity Ratio	Total Debt	Shareholders Equity	0.00	0.00	#DIV/0!	There is no significant change*
Debt Service Coverage Ratio	Earning available for debt service	Debt service	#DIV/0!	#DIV/0!	#DIV/0!	There is no significant change*
Return on Equity Ratio	Net Profit After Taxes	Average Shareholders equity	34.11%	-59.17%	-157.65%	There is a change in the ratio as the net sales have decreased during the year.
Inventory turnover ratio	COGS	Average Inventory	#DIV/0!	#DIV/0!	#DIV/0!	There is no significant change*
Trade Receivables turnover ratio	Net Sales	Average Trade Receivables	#DIV/0!	#DIV/0!	#DIV/0!	There is no significant change*
Trade payables turnover ratio	Net Purchases	Average Trade Payables	#DIV/0!	#DIV/0!	#DIV/0!	There is no significant change*
Net capital turnover ratio	Net sales	Average Working Capital	-3.60	-4.15	-13.13%	There is a change in the ratio as the net sales have decreased during the year.
Net profit ratio	Net Profit After Taxes	Revenue From Operations	-9.47%	14.27%	-166.36%	There is a change in the ratio as the net profit have decreased during the year.
Return on Capital employed	Earning Before Interest and taxes	Average Capital Employed	29.14%	-84.03%	-134.68%	There is a change in the ratio as the net profit have decreased during the year.
Return on investment	Non Operating Income From Investment	Average Investments	#DIV/0!	#DIV/0!	#DIV/0!	There is no significant change*

*There is no significant change (i.e. change of 25% or more as compared to the immediately previous financial year) in the other key financial ratios.

ARPIT SURI & CO. New Delhi Chartered Accountants

MEDHA SHAKTI FOUNDATION
CIN: U80903DL2020NPL371112
Summary of significant accounting policies and other explanatory notes for the year ended 31 March 2026

36 Related party disclosure

a) List of related parties and relationships

Description of relationship	Names of related parties
Key management personnel	Yogendra Jha
	Manali De

b) Details of related party transactions in the ordinary course of the business **(Amount in ₹ hundreds)**

Particulars	31 March 2026	31 March 2025
Cost Reimbursement Received from Director		
Yogendra Jha	-	-
c) Outstanding balance at the year end		
Trade Payable to Director		
Manali De	-	-

In accordance with AS 18, disclosures in respect of transactions with identified related parties are given only for such period during which the relationship existed. Related party relationships as given above are as identified by the Company and relied upon by the auditors.

37 The Company has evaluated the impact of COVID-19 on its financial statements based on the internal and external information up to the date of approval of these financial statements and expect to recover the carrying amount of fixed assets, inventories and receivables. The Company does not foresee any material impact on liquidity and going concern assumption. The Company will continue to monitor the future market conditions and update its assessment.

38 There are no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) during the year ended March 31, 2026 (Previous year Rs. Nil).

39 The Company have not taken any borrowings from banks or financial institutions on the basis of security of current assets during the year ended March 31, 2026 (Previous year Rs. Nil).

40 There are no any bank or financial institution or other lender declared to Company a willful defaulter during the year (Previous year Rs. Nil).

41 The company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year ended March 31, 2026 (Previous year Rs. Nil).

42 There are no charges or satisfaction yet to be registered with Registrar of Companies by the Company during the year (Previous year Rs. Nil).

43 The Company did not enter into any transactions which are not recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. (Previous year Rs. Nil).

44 The Company has not traded or invested in crypto currency or virtual currency during the financial year ended March 31, 2026 (Previous year Rs. Nil).

45 All amounts disclosed in the financial statements and notes have been rounded off to the nearest hundreds as per the requirement of Schedule III, unless otherwise stated.

46 Previous year numbers have been regrouped/reclassified wherever considered necessary, to confirm to current year's classification.

For Arpit Suri & Co.
Chartered Accountants
Firm's Registration No.:032597N

Arpit Suri

ARPIT SURI & CO. New Delhi Chartered Accountants

Arpit Suri
Proprietor
Membership No.:547962
UDIN:26547962RBKQBM2719
Place: New Delhi
Date: 05/09/2026

For and on behalf of the Board of Directors of
MEDHA SHAKTI FOUNDATION

Yogendra Jha
Director
DIN:08909367

Place: New Delhi
Date: 05/09/2026

Manali De

Manali De
Director
DIN:08909369

Place: New Delhi
Date: 05/09/2026