

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA)], ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AAICD2212N			
Name	DURGA SAPTASHATI FOUNDATION			
Address	PLOT NO 2 , POCKET A-2 , SECTOR 17, DWARKA , NEW DELHI , 09-Delhi, 91-INDIA, 110078			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	413885221161023	
Taxable Income and Tax Details	Current Year business loss, if any	1	50,348	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
Income Tax Return submitted electronically on <u>16-Oct-2023 18:06:30</u> from IP address <u>122.176.78.111</u> and verified by <u>SANDHYA SINGH</u> having PAN <u>BFFPS4613J</u> on <u>16-Oct-2023</u> using paper ITR-Verification Form /Electronic Verification Code _____ generated through mode _____				
System Generated Barcode/QR Code	 AAICD2212N06413885221161023c8931283d6a940f8938b29f100d1a65b63970c5b			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

ANDROS & CO.

Chartered Accountants



901 , pearls omaxe ,plot B1

NSP , Pitampura , Delhi 110034

Email: caabhavukgarg@gmail.com

Phone : 47060901 , 9818111275

Independent Auditor's Report

To the Members of DURGA SAPTASHATI FOUNDATION

Report on the audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **DURGA SAPTASHATI FOUNDATION ("the Section-8 Company")** which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, for the year then ended , and notes to the financial statements, including a summary of significant accounting policies and other explanatory information .

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its Loss , 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 there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

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

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

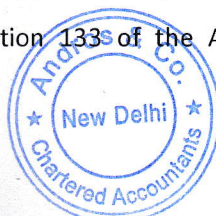
Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and 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 implementation and maintenance of 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 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

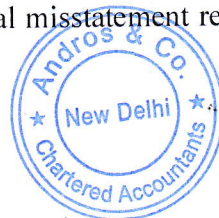
Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher



than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

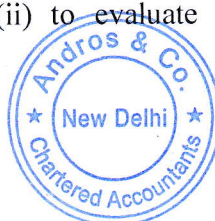
Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

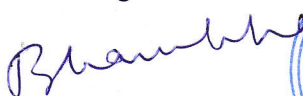
As required by Section 143(3) of the Act, based on our audit we report that:

- 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 Profit and Loss, and the dealt with by this Report are in agreement with the books of account ;



- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 ;
- e. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 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 A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting ; and
- 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 ; and
 - iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For ANDROS & CO.
Chartered Accountants
Firm Regn.No.008976N



CA. BHAVUK GARG
Partner
M. No.502310



Place: New Delhi
Date: 31.08.2023

"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of DURGA SAPTASHATI 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 DURGA SAPTASHATI FOUNDATION ("the Company") as of March 31, 2023 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. 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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, 2023, based on the 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.

For and on behalf of

ANDROS & Co

Chartered Accountants

FRN : 008976N




BHAVUK GARG

Partner

Mem. NO. : 502310

Place: Delhi

Date: 31.08.2023

DURGA SAPTASHATI FOUNDATION

NOTES ON ACCOUNTS -- NOTE NO 01 :

1. (i) Basis of Accounting : The accounts of the company are prepared under the historical cost convention and in accordance with the mercantile system of accounting and materially comply with the mandatory accounting standards issued by the Institute of Chartered Accountants of India.

(ii) All revenue items have been accounted for an accrual basis.

2. The current assets, loans & advances are stated at the value, which in the opinion of Management is not less than the amount of realization of such assets, loans and advances in the ordinary course of the business. Provision for all known liabilities have been made.
3. No provision for gratuity has been made as there is no eligible for the same under the payment of Gratuity Act, 1972.

4. <u>Payments to Auditors</u>	<u>31.03.2023</u>	<u>31.03.2022</u>
As Auditor	00.00	00.00
	-----	-----
	00.00	00.00
	=====	=====

5. RELATED PARTY TRANSACTIONS

The Management has identified the following Companies and individuals as related parties of the Company for the year ended 31st March, 2023 as required by AS 18 - "Related Party Disclosure" issued by the Institute of Chartered Accountants of India:

List of related parties (As certified by the management)

Relationships:

- a) Key Management Personnel of the Company

<u>Name</u>	<u>Designation</u>
SANDHYA SINGH	Director
PARUL GUPTA	Director
ANANYA SINGH	Director

- b) Enterprises owned or significantly influenced by key management personnel or their relatives- NIL



A. Details of transactions in the ordinary course of Business:

(Rs.in Lacs)

Transactions	Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by key management personnel or their relatives	Total
i) Income				
Contract Revenue	---	---	---	---
Hire Charges	---	---	---	---
Dividend	---	---	---	---
Interest Income	---	---	---	---
ii) Expenses				
Interest paid	---	---	---	---
Reimbursement of Expenses	---	---	---	---
Salary Paid	---	---	---	---
iii) Loan taken during the year				
Loan taken	---	---	---	---
iv) Loan repaid during the year				
Loan repaid	---	---	---	---
v) Shares Application Money given	---	---	---	---
vi) Outstanding at the year end				
Unsecured Loan Payable	2.06	---	2.80	4.86
Sundry Debtors	---	---	---	---
Advances taken	---	---	---	---
Loans & Advances	---	---	---	---
Share Application Money Given	---	---	---	---



DURGA SAPTASHATI FOUNDATION
PLOT NO 2 , POCKE A-2 , SECTOR 17, DWARAKA NEW DELHI, WEST DELHI, DELHI DL-110078
CIN: U85300DL2020NPL374927
BALANCE SHEET AS AT 31.03.2023

(figures in RS)

Particulars	Note No	as at 31st March 2023	as at 31st March 2022
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,00,000	1,00,000
(b) Reserve and Surplus	3	66,760	-4,82,892
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings	4	4,86,152	4,86,152
(a) Deferred tax liabilities (net)	5	-	-
(c) Other Long-term liabilities	6	-	-
(d) Long term Provisions	7	-	-
(4) Current liabilities			
(a) Short term borrowings	8	-	-
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	9A	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	9B	-	-
(c) Other current liabilities	10	-	-
(d) Short-term provisions	11	-	-
Total		6,52,912	1,03,260
II. Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets			
(i) Property, plant and equipment	12	-	-
(ii) Intangible assets	13	-	-
(iii) Capital work in progress	14	-	-
(iv) Intangible assets under development	15	-	-
(b) Non-current investments	16	-	-
(c) Deferred tax assets (net)	17	-	-
(d) Long term loans and advances	18	-	-
(e) Other Non-current assets	19	-	-
(2) Current assets			
(a) Current Investments	20	-	-
(b) Inventories	21	-	-
(c) Trade receivables	22	-	-
(d) Cash and cash equivalents	23	6,52,912	1,03,260
(e) Short-term loans and advances	24	-	-
(f) Other current assets	25	-	-
Total		6,52,912	1,03,260

Significant accounting policies

Notes referred to above form an integral part of the Financial Statements.

As per our report of even date annexed

For ANDROS & CO.

Chartered Accountants

ICAI FRN 0008976N

CA BHAVUK GARG
PARTNER

M.No.: 502310

Date:- 31-08-2023

Place:- NEW DELHI

UDIN: 23502310-B6UYTZ-7630

DIRECTOR

For DURGA SAPTASHATI FOUNDATION

1 ANANYA SINGH
DIRECTOR
DIN : 09007941

Ananya
Director

For DURGA SAPTASHATI FOUNDATION

2 Sandhya singh
DIRECTOR
DIN : 01238745

Sandhya
Director

DURGA SAPTASHATI FOUNDATION
PLOT NO 2, POCKE A-2, SECTOR 17, DWARAKA NEW DELHI, WEST DELHI, DELHI DL-110078
CIN: U85300DL2020NPL374927
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED 31.03.2023

(figures in RS)

Particulars	Refer Note No.	For the year ended 31st March 2023	For the year ended 31st March 2022
I. Revenue from Operations	26	-	-
II. Other Incomes	27	10,000	9,704
III. Total Income (I + II)		10,000	9,704
IV. Expenses:			
Cost of materials consumed		-	-
Purchases		-	-
Direct expenses	28	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	29	-	-
Employee benefits expense	30	-	4,30,884
Finance costs	31	-	-
Depreciation and amortization expense	32	60,348	45,712
Other expenses		-	-
Total expenses		60,348	4,76,596
V. Profit before exceptional and extraordinary items and tax (III-IV)		-50,348	-4,66,892
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		-50,348	-4,66,892
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		-50,348	-4,66,892
X Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit (Loss) for the period from continuing operations (IX-X)		-50,348	-4,66,892
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit / (Loss) for the period (XI + XIV)		-50,348	-4,66,892
XVI Earnings per equity share:			
(1) Basic		-5.03	-46.69
(2) Diluted		-5.03	-46.69

DIRECTOR

As per our report of even date annexed
For ANDROS & CO.
Chartered Accountants
ICAI FRN 0008976N

CA BHAVUK GARG
PARTNER
M.No.: 502310
Date:- 21-08-2023
Place:- NEW DELHI

UDIN: 23502310-BGUYTZ-7630



For DURGA SAPTASHATI FOUNDATION

ANANYA SINGH
DIRECTOR
DIN : 09007941

Ananya
Director

For DURGA SAPTASHATI FOUNDATION

Sandhya singh
DIRECTOR
DIN : 01238745

Sandhya
Director

DURGA SAPTASHATI FOUNDATION

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

Share Capital	As at 31 March 2023		As at 31 March 2022	
	Number	Amt (Rs)	Number	Amt (Rs)
Authorised Share Capital				
(Divided into 10000/- Eq. Shares of Rs. 10/- each)	10,000	1,00,000	10,000	1,00,000
Issued,Subscribed & Paid up Share capital				
(Total 10000 Eq. Shares of Rs. 10 each fully paid up)	10,000	1,00,000	10,000	1,00,000
Total	10,000	1,00,000	10,000	1,00,000

List of shareholders

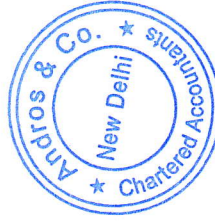
Particular	As at 31 March 2023		As at 31 March 2022	
	No. of shares	%	No. of shares	%
Name of shareholders				
PARUL GUPTA	3,300	33.00%	3,300	33.00%
SANDHYA SINGH	3,400	34.00%	3,400	34.00%
ANANYA SINGH	3,300	33.00%	3,300	33.00%
TOTAL	10,000	100%	10,000	100.00%

Reconciliation of number of shares outstanding is set out below:

Particulars	As at 31 March 2023	As at 31 March 2022
	No. of shares	No. of shares
Equity shares at the beginning of the year	10,000	10,000
Add: Shares issued during the current financial year	-	-
Equity shares at the end of the year	10,000	10,000

The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.

There is no change in the number of shares outstanding at the beginning and at the end of the year.



For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

For DURGA SAPTASHATI FOUNDATION

Ananya
Director

There is no change in the pattern of shareholding during the year. It is same as the last year.

The Company has not issued any bonus shares in consideration other than cash nor has buy back any shares during five years immediately preceding 31.03.2022.

The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2022

Shares held by promoters at the end of the year 31st March 2023			% Change during the year
Promoter Name	No. of Shares	% of total shares	
PARUL GUPTA	3,300	33.00%	0.00
SANDHYA SINGH	3,400	34.00%	0.00
ANANYA SINGH	3,300	33.00%	0.00
Total	10,000	100%	

Shares held by promoters at the end of the year ending 31st March 2022			% Change during the year
Promoter Name	No. of Shares	% of total shares	
PARUL GUPTA	3,300	33.00%	0
SANDHYA SINGH	3,400	34.00%	0
ANANYA SINGH	3,300	33.00%	0
Total	10,000	100.00%	



Note 3: Reserve and Surplus

Particulars	As at 31 March 2023	As at 31 March 2022
CORPUS FUND	6,00,000	(16,000)
Opening balance		(4,82,892)
Add:- Profit for the year	(4,82,892)	(50,348)
Closing balance	(5,33,240)	(4,82,892)
Total	66,760	(4,82,892)

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

For DURGA SAPTASHATI FOUNDATION

Ananya
Director

Note 4 : Long term borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Unsecured Loans		
- From Relative		1,33,300
ANANYA SINGH	1,33,300	53,400
SANDHYA SINGH	53,400	19,500
PARUL GUPTA	19,500	2,79,952
PURPLE WAVE INFOCOM PVT. LTD.	2,79,952	
TOTAL	4,86,152	4,86,152

Note 5: Deferred tax liabilities (net)

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 6: Other Long Term Liabilities

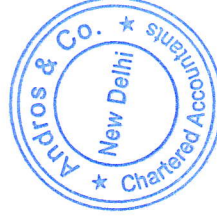
Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 7: long term provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 8: Short term Borrowings

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-



For DURGA SAPTASHATI FOUNDATION

Director

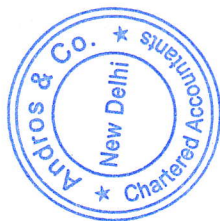
For DURGA SAPTASHATI FOUNDATION

Director

Total	-	-

Note 9 : Trade payables

Particulars	As at 31 March 2023	As at 31 March 2022
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total	-	-



Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2023, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion 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.

Trade Payables ageing schedule: As at 31st March, 2023

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

Trade Payables ageing schedule: As at 31st March 2022

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

For DURGA SAPTASHATI FOUNDATION

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

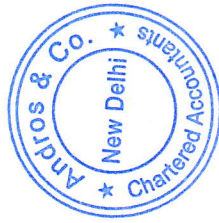
Ananya
Director

Note 10 : Other Current Liabilities

Particulars	As at 31 March 2023	As at 31 March 2022
Total	-	-

Note 11 : Short Term Provisions

Particulars	As at 31 March 2023	As at 31 March 2022
Provision for income tax		
Total	-	-



For DURGA SAPTASHATI FOUNDATION

For DURGA SAPTASHATI FOUNDATION

Director
Director

DURGA SAPTASHATI FOUNDATION

Note 12 : Property, plant and equipment

Details of Assets	Gross Block			Accumulated Depreciation			Net Block	
	As On 01st April, 2022	Additions	Deductions	As On 01st April, 2022	For The Year	Deductions	As At 31st March, 2022	As on 31st March, 2023
TANGIBLE ASSETS								
total	-	-	-	-	-	-	-	-

Note 13 : Intangible assets

Details of Assets	Gross Block			Accumulated Depreciation			Net Block	
	As On 01st April, 2022	Additions	Deductions	As On 01st April, 2022	For The Year	Deductions	As At 31st March, 2022	As on 31st March, 2023
software								
total								

Note 14 : Capital work in progress

CWIP	Amount in CWIP for a period of			Total
	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

Capital-Work-in Progress (CWIP) whose completion is overdue

CWIP	To be completed in		
	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-

Note 15 : Intangible assets under development (ITAUD)

ITAUD	Amount in ITAUD for a period of			Total
	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-

ITAUD whose completion is overdue

ITAUD	To be completed in		
	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-
Project 2	-	-	-



For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

For DURGA SAPTASHATI FOUNDATION

Pranav
Director

Note 16 : Non current investment

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
	Total	-	-

Note 17 : Deferred tax assets

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
	<u>Deferred tax assets</u>		
	Total	-	-

Note 18 : Long term loans and advances

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
I)	Security deposit a) Unsecured, considered good		
II)	Other loans & advances a) Unsecured, considered good other than related party		
	Total	-	-

Note 19 : Other Non - Current assets

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
	Total	-	-

Note 20 : Current Investments

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022



For DURGA SAPTASHATI FOUNDATION

Sadhyg
Director

For DURGA SAPTASHATI FOUNDATION

Pranaya
Director

Note 23 : Cash and bank balances

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
1	Cash balance	1,00,000	90,000
	Sub total (A)	1,00,000	90,000
2	Bank balances - current accounts	5,52,912	13,260
	Sub total (B)	5,52,912	13,260
	Total [A + B]	6,52,912	1,03,260

Note 24 : Short terms loans and advances

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
	Total	-	-

Note 25: Other Current assets

Sr. No.	Particulars	As at 31 March 2023	As at 31 March 2022
	Total	-	-



For DURGA SAPTASHATI FOUNDATION

For DURGA SAPTASHATI FOUNDATION

[Signature]
Director

[Signature]
Director

REVENUE FROM OPERATIONS

Note 26

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Total	-	-

OTHER INCOMES

Note 27

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Donations	-	9,704
Total	-	9,704

DIRECT EXPENSES

Note 28

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Total	-	-



For DURGA SAPTASHATI FOUNDATION For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

Sandhya
Director

Changes in inventories of finished goods work-in-progress and Stock-in-Trade

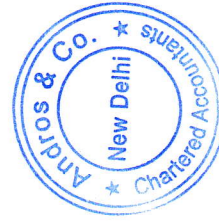
Note 29

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Opening stock		
Closing stock		
change in stock		

Employee Benefits Expenses

Note 30

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
salary and wages		4,30,884
Total		4,30,884



For DURGA SAPTASHATI FOUNDATION For DURGA SAPTASHATI FOUNDATION

Sudhys
Director

Ananya
Director

Finance cost

Note 31

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Total	-	-

OTHER EXPENSES

Note 32

Particulars	For the year ended 31 March 2023	For the year ended 31 March 2022
Advertisement & publicity	5,000	-
Professional Fees	39,350	-
Miscellaneous Expenses	15,998	14,952
Printing & Stationery	-	30,465
Bank Charges	-	295
Total	60,348	45,712



For DURGA SAPTASHATI FOUNDATION For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

Sandhya
Director

ADDITIONAL DISCLOSURES

Disclosure No. 1
Ratios

Particulars	Numerator		Denominator		Ratio
	Amount		Amount		
(i) Current Ratios					N/A
	Current Assets	6,52,912	Current Liabilities	-	
(ii) Debt-Equity Ratio	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	4,86,152	Net Worth i.e. Share Capital + Reserve & Surplus	1,66,760	2.92
(iii) Debt Service Coverage ratio	Net Operating Income i.e. Net profit before Tax + Depreciation + Finance Cost	-50,348	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	4,86,152	(0.10)
(iv) Return on Equity Ratio	Profit after Tax	-50,348	Net Worth i.e. Share Capital + Reserve & Surplus	1,66,760	(0.30)
(v) Net Profit Ratio	Net profit before Tax	-50,348	Revenue from Operations	10,000	-
(vi) Return on capital employed	EBIT i.e. Net Profit before tax + Finance Cost	-50,348	Capital Employed i.e. Total Assets - Current Liabilities	6,52,912	(0.08)
(vii) Return on investment	EBIT i.e. Net Profit before tax + Finance Cost	-50,348	Capital Employed i.e. Total Assets - Current Liabilities	6,52,912	(0.08)

Additional Regulatory Information

(i) No Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013.) either severally or jointly with any other person,

(ii) Details of Benami Property held

As per the confirmation by the management, the company not holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. Further no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(iii) or other lender.

(iv) **Relationship with Struck off Companies** - the company has not made any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(v) **Registration of charges or satisfaction with Registrar of Companies** - The company has not borrowed any money from bank and financial institution which required charge creation.

(vi) Compliance with number of layers of companies

As per confirmation by the management, the company has complied with the number of layers prescribed under clause (87)



For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(vii) **Compliance with approved Scheme(s) of Arrangements**

No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

(viii) During the year under consideration, the company has not invested its fund in Crypto Currency.

(ix) Section 135 (5) of the Companies Act, 2013 is not applicable to the Company.

(x) The Company does not have any foreign exchange earning form Export of goods, royalty, know how, professional income interest & dividend

(xi) The Company has not revalued its Property, Plant and Equipment, during the financial year.

(xii) Title deeds of immovable property held in the name of company

(xiii) The Company does not have number of layers of companies.

For DURGA SAPTASHATI FOUNDATION


Director

For DURGA SAPTASHATI FOUNDATION


Director

