

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [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)			Assessment Year 2024-25
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(4)-After due date	e-Filing Acknowledgement Number	799805041311224
Taxable Income and Tax Details	Current Year business loss, if any	1	20,893
	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	1,000
	Total tax, interest and Fee payable	7	1,000
	Taxes Paid	8	1,000
	(+) 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 electronically transmitted on 31-Dec-2024 19:21:24 from IP address 122.176.78.111 and verified by SANDHYA SINGH having PAN BFFPS4613J on 31-Dec-2024 using paper ITR-Verification Form /Electronic Verification Code generated through mode			
System Generated Barcode/QR Code	 AAICD2212N06799805041311224b8b49c58e2cca658cad658ea4b8c975694dab7f2		
DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU			

ANDROS & CO.

Chartered Accountants



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Pitampura , New Delhi 110034
Email: cabhavukgarg@gmail.com
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Independent Auditor's Report

**To the Members of
DURGA SAPTASHATI FOUNDATION**

CIN : U85300DL2020NPL374927

Report on the audit of standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **DURGA SAPTASHATI FOUNDATION** ("the Company") which comprises the Balance Sheet as at March 31, 2024, 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, 2024, and its profit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics



issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 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

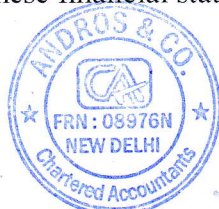
The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, of the Company in accordance 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

This report does not include a statement on the matters specified in paragraph 3 and 4 of the companies (Auditor's Report) Order 2020 (" the order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 , since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company in view of the exemption available to the company in terms of S.O. 849(E) as per clause (2) (iv) of the said order.



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

1. 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 of the accompanying financial statements .
2. 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.
3. The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
4. In our 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.
5. On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
6. 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**'.
7. In our opinion, the managerial remuneration for the year ended March 31, 2024, has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act..



8. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31.03.2024.
- (iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the



representations under sub-clause (i) and (ii) of Rule 11(e), as provided under sub clause (a) and (b) above, contain any material misstatements.

- (v) No dividend has been declared or paid during the year by the company.
- (vi) Based on our examination, which included test checks, we observed that the company has used accounting software for maintaining its books of account. Although this software has a feature for recording an audit trail (edit log), we found that the audit trail feature was not operating effectively during the reporting period for all relevant transactions recorded in the software. Consequently, we were unable to verify the integrity of the audit trail throughout the year.

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



CA.BHAVUK GARG
Partner
M. No. 502310

Place: New Delhi
Date: 29.09.2024

"Annexure A" to the Independent Auditor's Report 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, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. 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, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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



Bhavuk Garg
CA.BHAVUK GARG
Partner
M. No. 502310

Place: New Delhi
Date: 29.09.2024

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 31.03.2024

(figures in RS)

Particulars	Note No	as at 31st March 2024	as at 31st March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholder's funds			
(a) Share capital	2	1,00,000	1,00,000
(b) Reserve and Surplus	3	45,867	66,760
(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		6,32,019	6,52,912
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	6,32,019	6,52,912
(e) Short-term loans and advances	24	-	-
(f) Other current assets	25	-	-
Total		6,32,019	6,52,912

Significant accounting policies 1
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:- 29-09-2024

Place:- NEW DELHI

24502310-BJZZCN-8442

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 31.03.2024

(figures in RS)				
	Particulars	Refer Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I.	Revenue from Operations	26	-	-
II.	Other Incomes	27	4,58,597	10,000
III.	Total Income (I + II)		4,58,597	10,000
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	-	-
	Finance costs	31	-	-
	Depreciation and amortization expense		-	-
	Other expenses	32	4,79,490	60,348
	Total expenses		4,79,490	60,348
V.	Profit before exceptional and extraordinary items and tax (III-IV)		-20,893	-50,348
VI.	Exceptional items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		-20,893	-50,348
VIII.	Extraordinary Items		-	-
IX.	Profit before tax (VII- VIII)		-20,893	-50,348
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)		-20,893	-50,348
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)		-	-
XV	Profit / (Loss) for the period (XI + XIV)		-20,893	-50,348
XVI	Earnings per equity share:			
	(1) Basic		-2.09	-5.03
	(2) Diluted		-2.09	-5.03

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:- 29-09-2024
Place:- NEW DELHI

24502310-BJZZCN-8442



For DURGA SAPTASHATI FOUNDATION

ANANYA SINGH
DIRECTOR
DIN : 09007941

Ananya
Director

Sandhya singh
DIRECTOR
DIN : 01238745

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

DURGA SAPTASHATI FOUNDATION

Notes Forming Part of Balance Sheet

Note 2 :- Share capital

Share Capital	As at 31 March 2024		As at 31 March 2023	
	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 2024		As at 31 March 2023	
	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 2024		As at 31 March 2023	
	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.

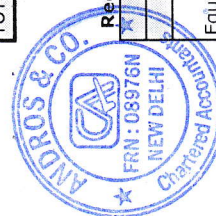
For DURGA SAPTASHATI FOUNDATION

Director

Ananya

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director



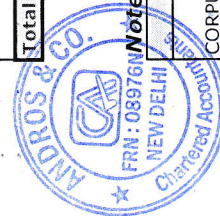
There is no change in the pattern of shareholding during the year. It is same as the last year.

The Company has not issued any bonus shares in consideration other than cash nor has buy back any shares during five years immediately preceding 31.03.2024.

The Company has not issued any shares in consideration other than cash during five years immediately preceding 31.03.2024

Shares held by promoters at the end of the year 31st March 2024			% 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 2023			% 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 2024	As at 31 March 2023
CORPUS FUND		6,00,000
Opening balance	66,760	(4,82,892)
Add:- Profit for the year	(20,893)	(50,348)
Closing balance	45,867	(5,33,240)
Total	45,867	66,760

For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

Note 4 : Long term borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
Unsecured Loans		
- From Relative		
ANANYA SINGH	1,33,300	1,33,300
SANDHYA SINGH	53,400	53,400
PARUL GUPTA	19,500	19,500
PURPLE WAVE INFOCOM PVT. LTD.	2,79,952	2,79,952
TOTAL	4,86,152	4,86,152

Note 5: Deferred tax liabilities (net)

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

Note 6: Other Long Term Liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

Note 7: long term provisions

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

Note 8: Short term Borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

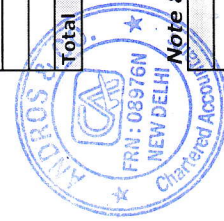
For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director



Note 9 : Trade payables

Particulars	As at 31 March 2024	As at 31 March 2023
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises		
Total	-	-

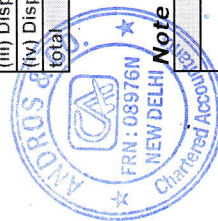
Note 9.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act 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, 2024

Particulars	Outstanding for following periods from due date of payment			Total
	Less than 1 year	1-2 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 2023

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



Note 10 : Other Current Liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Total	-	-

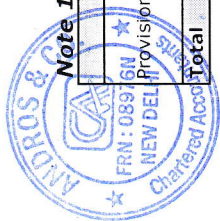
For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director



Note 11 : Short Term Provisions

Particulars	As at 31 March 2024	As at 31 March 2023
Provision for income tax	-	-
Total	-	-

For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

DURGA SAPTASHATI FOUNDATION

Note 12 : Property, plant and equipment

Details of Assets	Gross Block			Accumulated Depreciation		Net Block	
	As On 01st April, 2023	Additions	Deductions	For The Year	As At 31st March, 2024	As At 31st March, 2023	As on 31st March, 2024
TANGIBLE ASSETS							
total	-	-	-	-	-	-	-

Note 13 : Intangible assets

Details of Assets	Gross Block			Accumulated Depreciation		Net Block	
	As On 01st April, 2023	Additions	Deductions	For The Year	As At 31st March, 2024	As At 31st March, 2023	As on 31st March, 2024
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

For DURGA SAPTASHATI FOUNDATION

[Signature]

Director

[Signature]
Director



Note 16 : Non current investment

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
	Total	-	-

Note 17 : Deferred tax assets

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
	Deferred tax assets		
	Total	-	-

Note 18 : Long term loans and advances

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
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 2024	As at 31 March 2023
	Total	-	-

Note 20 : Current Investments

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
	Total	-	-

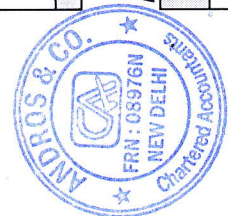
For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director



Note 21 : Inventories *

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
1	Finished goods		
2	Semi finished goods		
3	Raw material		
4	Stores & packing		
	*Valued at lower of cost and net realizable value		
	Total	-	-

Note 22 : Trade receivables

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
1	Outstanding for more than six months		
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
2	Others		
	a) Secured, considered good		
	b) Unsecured, considered good		
	c) Doubtful		
	Total	-	-

Trade Receivables ageing schedule as at 31st March, 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good						-
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good						-
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-



Note 23 : Cash and bank balances

For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

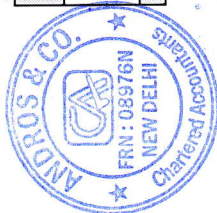
Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
1	Cash balance	3,49,750	1,00,000
	Sub total (A)	3,49,750.00	1,00,000
2	Bank balances - current accounts	2,82,269	5,52,912
	Sub total (B)	2,82,268.99	5,52,912
	Total [A + B]	6,32,018.99	6,52,912

Note 24 : Short terms loans and advances

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
	Total *	-	-

Note 25: Other Current assets

Sr. No.	Particulars	As at 31 March 2024	As at 31 March 2023
	Total	-	-



For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

REVENUE FROM OPERATIONS

Note 26

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Total	-	-

OTHER INCOMES

Note 27

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Donation Received	4,58,597	10,000
Total	4,58,597	10,000

For DURGA SAPTASHATI FOUNDATION

Ananya

Director

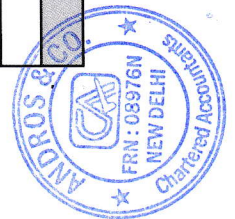
DIRECT EXPENSES

Note 28

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Total	-	-

For DURGA SAPTASHATI FOUNDATION

Director



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

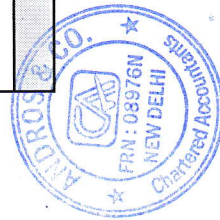
Note 29

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Opening stock		
Closing stock		
change in stock	-	

Employee Benefits Expenses

Note 30

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
salary and wages	-	-
Total	-	-



Finance cost

For DURGA SAPTASHATI FOUNDATION

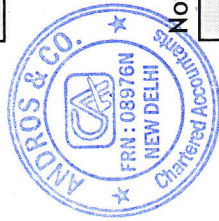
Ananya
Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director

Note 31

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Total	-	-

OTHER EXPENSES

Note 32

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Advertisement & publicity	19,680	5,000
Professional Fees	11,500	39,350
Miscellaneous Expenses	97,650	15,998
Printing & Stationery	23,160	-
poor welfare	1,06,000	-
salary exp	2,21,500	
Total	4,79,490	60,348

For DURGA SAPTASHATI FOUNDATION

Director

For DURGA SAPTASHATI FOUNDATION

Director

ADDITIONAL DISCLOSURES

Disclosure No. 1
Ratios

Particulars	Numerator		Denominator		Ratio
	Current Assets	Amount	Current Liabilities	Amount	
(i) Current Ratios	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	6,32,019	Net Worth i.e. Share Capital + Reserve & Surplus	-	N/A
(ii) Debt-Equity Ratio		4,86,152		1,45,867	3.33
(iii) Debt Service Coverage ratio	Net Operating Income i.e. Net profit before Tax + Depreciation + Finance Cost	-20,893	Total Liabilities i.e. Non Current Liabilities + Current Liabilities	4,86,152	(0.04)
(iv) Return on Equity Ratio	Profit after Tax	-20,893	Net Worth i.e. Share Capital + Reserve & Surplus	1,45,867	(0.14)
(v) Net Profit Ratio	Net profit before Tax	-20,893	Revenue from Operations	4,58,597	-
(vi) Return on capital employed	EBIT i.e. Net Profit before tax + Finance Cost	-20,893	Capital Employed i.e. Total Assets - Current Liabilities	6,32,019	(0.03)
(vii) Return on investment	EBIT i.e. Net Profit before tax + Finance Cost	-20,893	Capital Employed i.e. Total Assets - Current Liabilities	6,32,019	(0.03)

Additional Regulatory Information

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.

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.

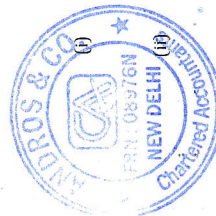
(iii) **Willful Defaulter** - The reporting entity has not been declared a wilful defaulter by any bank or financial

(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.

Compliance with number of layers of companies

(vi) As per confirmation by the management, the company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.



For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director



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.

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

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

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

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

Title deeds of immovable property held in the name of company

The Company does not have number of layers of companies.

For DURGA SAPTASHATI FOUNDATION

Ananya

Director

For DURGA SAPTASHATI FOUNDATION

Sandhya
Director