



Manish K Ramawati And Company

Chartered Accountants

Independent Auditor's Report

To,
The Members,
M/s. SAVETHEM INDIA FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Savethem India Foundation, ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and the Cash Flow Statement 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 financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit and its cash flows for the year ended on that date.

Basis for Opinion

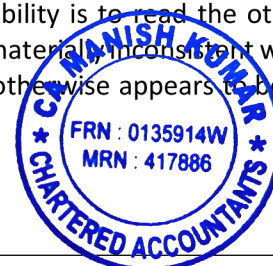
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent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

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

The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises of the information included in the Company's annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be





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Independent Auditor's Report (*Continued*)

materially mis-stated. 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.

Management and Board of Director's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of 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 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, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless management either intends to liquidate the Company or cease operations, or has no realistic alternative but to do so.

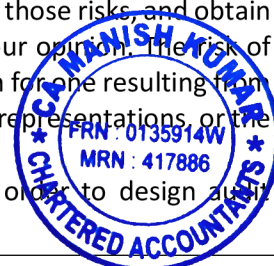
The Board of Directors and those charged with governance is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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 the internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



Address: 301, 3rd Floor, Panchwati Plaza, Kutchery Road, Ranchi, Jharkhand, Pin-834001



Independent Auditor's Report (Continued)

M/s. SAVETHEM INDIA FOUNDATION

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Report on Other Legal and Regulatory Requirements

As the Company do not have paid up share capital and reserves of more than INR 1 crore and has not accepted any public deposit and does not have any loan of INR 1 crore or more from any financial institution and does not have a turnover exceeding INR 10 crores, the reporting under Companies (Auditor's Report) Order, 2016 (the "Order") issued by the Central Government in terms of sub-section 143 of the Act, is not applicable.

1. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of profit and loss and the Statement of cash flows dealt with by this Report are in agreement with the books of account;





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Chartered Accountants

Independent Auditor's Report (*Continued*)

M/s. SAVETHEM INDIA FOUNDATION

Report on Other Legal and Regulatory Requirements (*continued*)

- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act; read with Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors as on 31 March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 from being appointed as a director in terms of Section 164(2) of the Act;
- f) The Company has been exempted from the requirement of its auditor reporting on whether the Company has adequate internal financial control system in place and the operating effectiveness of such controls under Section 143(3)(i) of the Act.
2. With respect to the Other Matter 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.
3. With respect to the matter to be included in the Auditor's Report under Section 197(16):
- In our opinion and according to the information and explanations given to us, Company is not a public Company. Accordingly Section 197 of the Act, is not applicable to the Company.

Place: Mumbai
Date: 22-09-2025

UDIN:25417886BMHOYJ7259

For, Manish Ramawati and Company

Chartered Accountants



CA Manish Kumar
FRN: 0135914W, MRN: 417886

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT				Assessment Year 2025-26
[Where the data of the Return of Income in Form ITR-1(SAHAJ), 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	ABFCS9867A			
Name	SAVETHEM INDIA FOUNDATION			
Address	B-315, 3RD FLOOR, KAILASH NIWAS CHS, MAHARSHI VALMIKI MARG, MATUNGA, MUMBAI , MUMBAI , 19-Maharashtra, 91-INDIA, 400019			
Status	7-Private company	Form Number	ITR-6	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	166472631151025	
Taxable Income and Tax Details	Current Year business loss, if any	1	9,709	
	Total Income	1A	0	
	Book Profit under MAT, where applicable	2	0	
	Adjusted Total Income under AMT, where applicable	3	0	
	Net tax payable	4	0	
	Interest and Fee Payable	5	0	
	Total tax, interest and Fee payable	6	0	
	Taxes Paid	7	0	
Accreted Income and Tax Detail	(+) Tax Payable /(-) Refundable (6-7)	8	0	
	Accreted Income as per section 115TD	9	0	
	Additional Tax payable u/s 115TD	10	0	
	Interest payable u/s 115TE	11	0	
	Additional Tax and interest payable	12	0	
	Tax and interest paid	13	0	
	(+) Tax Payable /(-) Refundable (12-13)	14	0	
This return has been digitally signed by <u>PRAVIN KUMAR KALAISELVAN</u> in the capacity of <u>Director</u> having PAN <u>DVWPK2178B</u> from IP address <u>152.59.43.156</u> on <u>15-Oct-2025 21:03:19</u> at <u>MUMBAI</u> (Place) DSC SI.No & Issuer <u>3256581</u> & <u>5031673217157598728CN=PantaSign Sub CA for DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 ABFCS9867A061664726311510250cdd5d95ac3c9bae6279170250c058b080ea875f			
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>				

A.Y. 2025-2026**Name** : SAVETHEM INDIA FOUNDATION**Previous Year** : 2024-2025**PAN** : ABFCS 9867 A**Address** : B-315, 3RD FLOOR

KAILASH NIWAS CHS

MAHARSHI VALMIKI MARG

MATUNGA, MUMBAI - 400 019

Date of Incorporation : 27-Apr-2021**Status** : Domestic Company**Statement of Income**

Rs.

Rs.

Rs.

■ Profits and gains of Business or ProfessionBusiness-1

Net Profit Before Tax as per P & L a/c

-9,709

Income chargeable under the head "Business and Profession"

-9,709

Unabsorbed Losses - C/F

1

9,709

Less - Brought forward losses set off

3

0

■ Total Income*Tax on total income*

0

Minimum Alternative Tax

2

0

Schedule 1*Description*Unabsorbed
Loss

Ordinary Business Loss

9,709

Schedule 2**Minimum alternative tax**

Net profit after tax (A)

-9,709

Book Profit (A + B - C)

-9,709

Mat on book profit

0

Mat with SC & Cess on book profit

0

Earning solely in Foreign Exchange in Intl. Financial Services
Centre (MAT @ 9%)?

No

Policies, standards & depreciation methods used in accounts laid
before AGM are followed in P & L a/c

Yes

Bank A/csBank Accounts in IndiaBank Name and Account No.

AXIS BANK - 921020017626251

IFS Code

Type of
Account

For refund?

UTIB0000654

Current

Yes

For SAVETHEM INDIA FOUNDATION

Date : 15-Oct-2025

Name: SAVETHEM INDIA FOUNDATION

A. Y. 2025-2026

Schedule 3

Brought forward losses set off									
Brought forward losses	1	2	3	4	5	6	7	8	>8 Total loss
Asst.Year -->	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	B/F
Date on which return filed	15.Okt.24	05.Okt.23	29.Okt.22						
Ordinary business loss	26,031	33,996	62,160						122,187
Losses set off and C/F	House Property	Speculative business	Specified business	Ordinary business	LTCG	STCG	Other sources	Total loss set off	Unabsorbed B/F loss - C/F
Ordinary business loss								0	122,187
Total								0	122,187

[SAVETHEM INDIA FOUNDATION]

SAVETHEM INDIA FOUNDATION

BALANCE SHEET AS AT 31 MARCH, 2025

PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	100,000	100,000
Reserves and surplus	4	(131,896)	(122,187)
		(31,896)	(22,187)
Non-current Liabilities:			
Short Term Borrowings		-	-
		-	-
Current Liabilities:			
Provisions		57,000	45,000
TOTAL		25,104	22,814
ASSETS			
Non Current Assets:			
Property, plant and equipment			
Tangible assets		-	-
Non-current investments			
Other Non Current Assets		-	-
		-	-
Current Assets:			
Cash and bank balance	5	20,104	12,814
Other current assets	6	5,000	10,000
		25,104	22,814
TOTAL		25,104	22,814
Significant Accounting Policies	2		

As per our report of even date

For Manish Ramawati And Company,

Chartered Accountants

FRN : 0135914W

UDIN : 25417886BMHOYJ7259

MANISH KUMAR

Proprietor

MRN : 417886



Date : 22/09/2025

Place: Jharkhand

For and on behalf of the COA

SAVETHEM INDIA FOUNDATION

CIN : U85300MH2021NPL359573

PRAVIN KUMAR KALAISELVAN

Director

DIN : 09158981

Date : 22/09/2025

Place: Mumbai

CHARLES KINGSLEY

Director

DIN : 10092609

Date : 22/09/2025

Place: Mumbai

SAVETHEM INDIA FOUNDATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31 MARCH, 2025

(Currency : Indian Rupees)

PARTICULARS	Note No.	As at 31st March, 2025	As at 31st March, 2024
INCOME			
Grants & Donations Received	7	3,004,581	65,205
Other Income		-	-
Total Revenue (I)		3,004,581	65,205
EXPENDITURE			
Charities & Welfare Expenses	8	1,528,815	30,000
Fundraising Expenses		506,118	-
Programme Expenses		577,010	-
Employee Benefit expenses		262,300	-
Other Expenses	9	140,047	61,236
Total Expenses (II)		3,014,290	91,236
Excess of Expenditure over income before Exceptional Items and Tax		(9,709)	(26,031)
Less: Exceptional Items		-	-
Excess of Expenditure over income before Tax		(9,709)	(26,031)
Less: Income Tax Expense			
Short / (Excess provision) of earlier year		-	-
Current Tax		-	-
Deferred Tax Charge / (Credit)		-	-
		(9,709)	(26,031)
Excess of Expenditure over income for the period		(9,709)	(26,031)
Earnings per Equity Share		(0.97)	(2.60)
Significant Accounting Policies	2		

As per our report of even date

For Manish Ramawati And Company,

Chartered Accountants

FRN : 0135914W

UDIN : 25417886BMHOYJ7259

MANISH KUMAR

Proprietor

MRN : 417886



Date : 22/09/2025

Place: Jharkhand

For and on behalf of the COA

SAVETHEM INDIA FOUNDATION

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PRAVIN KUMAR KALAISELVAN

Director

DIN : 09158981

Date : 22/09/2025

Place: Mumbai

CHARLES KINGSLEY

Director

DIN : 10092609

Date : 22/09/2025

Place: Mumbai

SAVETHEM INDIA FOUNDATION

Notes to Financial Statements

For the year ended 31 March, 2025

1. Company Overview

The company is a private limited company incorporation on 27 April 2021 under the provisions of the Companies Act 2013 and domiciled in India. The Company aims to help the government and other agencies in tracking the illegal activities of around the country by setting up cyber cells and help to track the illegal activities going on social media. The Company will work to provide the basic needs to society by helping them to get safe drinking water, Toilets, Primary Health centre, communication and basic education. If floods or any natural calamities come to help them by providing foods, clothes, readymade tents for rest purpose.

2. Significant Accounting Policies

a) Basis of preparation of financial statements

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India ('Indian GAAP'). The Company has prepared these financial statements to comply in all material respects with the provisions of the Act and applicable Accounting Standards prescribed under Section 133 of the Act read together with the relevant rules and the provisions of the Act. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies have been consistently applied by the Company.

The company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards as applicable to SMC except for the preparation and disclosure of Cash flow Statement which is in accordance with Section 2(40) of the Act.

b) Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and the disclosure of contingent liabilities on the date of the financial statements. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on date of financial statements. The actual outcome may diverge from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c) Classification of assets and liabilities :

(a) An asset shall be classified as current when it satisfies any of the following criteria:

- (i) It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
- (ii) It is held primarily for the purpose of being traded;
- (iii) It is expected to be realized within twelve months after the reporting date; or
- (iv) It is Cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

(b) All assets other than current assets shall be classified as non-current.

(c) A liability shall be classified as current when it satisfies any of the following criteria:

- (i) It is expected to be settled in the company's normal operating cycle;
- (ii) It is held primarily for the purpose of being traded;
- (iii) It is due to be settled within twelve months after the reporting date; or
- (iv) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

(d) All liabilities other than current liabilities shall be classified as non-current.

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The time between providing services and sale of goods and their realization in cash or cash equivalents, has considered to be 12 months for the purpose of current and non-current classification of assets and liabilities.



SAVETHEM INDIA FOUNDATION

Notes to Financial Statements (Continued)

For the year ended 31 March, 2025

2. Significant Accounting Policies (continued)

d) Revenue recognition

The Company recognises revenue as per the terms of the agreements with customers on accrual basis when the related services are rendered.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

e) Property, plant and equipment

i) Tangible assets and Depreciation

Tangible assets are stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, duties, taxes (to the extent not recoverable from tax authorities) and expenses incidental to the acquisition/construction of assets. Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

Losses arising from the retirement of, and gains or losses arising from disposal of tangible assets which carried at cost are recognised in the Statement of Profit and Loss.

Depreciation on property, plant and equipment is calculated on a straight-line basis considering the following useful lives estimated by the management based on internal technical evaluation which are different than those indicated in Part C of Schedule II of the Act

There is no change in the useful lives of fixed assets as earlier estimated by the management.

The useful life of asset are reviewed by the Management at each financial year end and revised if appropriate. In case of a revision, the unamortised depreciable amount is charged over the remaining useful life.

e) Property, plant and equipment (continued)

ii) Intangible assets and amortisation

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 life. Gains or losses arising from the retirement or disposal of an intangible asset are determined as the difference between the net disposal proceeds and the carrying amount of the asset and recognised as income or expense in the Statement of Profit and Loss.

iii) Impairment of assets

In accordance with AS 28-'Impairment of assets', where there is an indication of impairment of the Company's asset, the carrying amounts of the Company's material assets and/or the cash generating units are reviewed at each Balance Sheet date to determine whether there is any impairment. The recoverable amount of the asset (or where applicable, that of the cash generating unit which the asset belongs) is estimated as the higher of its net selling price and its value in use.

f) Inventories and project work in progress

Inventories are valued at the lower of the cost and the net realisable value. Cost is ascertained on weighted average basis. Costs include the purchase price, non-refundable taxes and delivery and handling costs. Cost of finished goods and work-in-progress are determined using the absorption costing principles. Costs include the cost of materials consumed, labour and a systematic allocation of variable and fixed production overheads. Net realisable value is estimated at the expected selling price less estimated completion and selling costs.

Direct expenses like materials used for the projects, site labour cost, project management consultancy and general expenses incurred specifically for the respective project like insurance, bank guarantee charges, design and technical assistance, and direct project overheads are taken as the cost of the project work-in-progress.



SAVETHEM INDIA FOUNDATION

Notes to Financial Statements (Continued) For the year ended 31 March, 2025

2. Significant Accounting Policies (continued)

g) Cash and Cash equivalents

Cash and Cash equivalents comprise cash balances on hand, cash balance with bank, and highly liquid investments with original maturities, at the date of purchase / investment, of three months or less.

h) Foreign currency transactions

Transactions denominated in foreign currency are recorded at the exchange rate prevailing on the date of the transactions. Exchange differences arising on foreign exchange transactions settled during the year are recognised in the Statement of Profit and Loss of the year. Monetary assets and liabilities in foreign currency are translated at the year-end at the closing exchange rate and the resultant exchange differences are recognised in the Statement of Profit and Loss. Non-monetary foreign currency items are carried at cost.

Any profit or loss arising on settlement or cancellation of other derivative contracts (forward contracts in respect of firm commitments and highly probable forecast transactions) is recognised as income or expense for the year. The Company uses derivatives to hedge its foreign currency risk exposure relating to firm commitments and highly probable transactions. In accordance with relevant announcement of the Institute of Chartered Accountants of India, the Company has recognised all derivative contracts on balance sheet date at fair value and the changes in fair value is recognised in the Statement of Profit and Loss of the year. The Company uses derivatives exclusively for hedging purposes and not as trading or speculative instruments.

i) Employee benefits

The Company is under the process to regularize a formal policy with respect to 'Defined contribution plans' and 'Defined benefit plans'.

j) Operating lease

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease.

k) Taxation

Current tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India.

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income taxes and profits/losses as per the financial Statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognized only if there is a virtual certainty of realization of such asset. Deferred tax asset is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.



SAVETHEM INDIA FOUNDATION

Notes to Financial Statements (Continued)
For the year ended 31 March, 2025

2. Significant Accounting Policies (continued)

l) Earnings per share

The basic earnings per share is computed by dividing the net profit attributable to equity shareholders for the year end, by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit attributable to the equity share holders for the year by the weighted average number of equity and dilutive equity equivalent shares outstanding during the year, except where the results would be anti-dilutive.

The Company did not have any potential dilutive equity shares outstanding as at year end.

m) Provisions and contingent liabilities

Provision are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date and are not discounted to its present value.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability.

Where there is a possible obligation or a present obligation but the likelihood of outflow of resources is remote, no provision or disclosure as specified in Accounting Standard 29 – “Provisions, Contingent Liabilities and Contingent Assets” is made. Contingent assets are not recognised in the financial statements.



SAVETHEM INDIA FOUNDATION

Notes to Financial Statements (Continued)

As at 31st March, 2025

Note : 3

Share capital:

Authorized Shares

10,000 Equity Shares of Rs. 10/- each

Amount in Rs.	Amount in Rs.
As at 31st March, 2025	As at 31st March, 2024
100,000	100,000
100,000	100,000

Issued, Subscribed and fully paid up :

10,000 Equity Shares of Rs. 10/- each

100,000	100,000
100,000	100,000

a. Reconciliation of the Equity Shares outstanding at the beginning and at the end of the year:

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Nos.	Rs.	Nos.	Rs.
At the beginning of the year	10,000	100,000	10,000	100,000
Share issued during the year	-	-	-	-
Outstanding at the end of the period	10,000	100,000	10,000	100,000

b. Rights, preference and restrictions attached to equity shares :

The Company has one class of equity shares having a par value of Rs. 10 per share. Each Shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

c. Details of shareholders holding more than 5% share in the company

Name of the Equity Shareholder	As at 31st March, 2025		As at 31st March, 2024	
	Nos.	%	Nos.	%
MR. PRAVIN KUMAR KALAISELVAN	9,900	99.00%	9,900	99.00%
MR. WILLIAM JOHNSON CHARLES KINGSLEY	100	1.00%	100	1.00%

d. Shares Held by promoters at the end of the year

Promoter Name	No. of shares as at 31 march 2025 @ Rs. 10 per share	No. of shares as at 31 march 2024 @ Rs. 10 per share	% of total shares	% Change during the year to total shares
MR. PRAVIN KUMAR KALAISELVAN	9,900	9900	99.00%	0.00%
MR. WILLIAM JOHNSON CHARLES KINGSLEY	100	100	1.00%	0.00%
Total	10,000	10,000	100%	0%

Note : 4

Reserve and surplus:

Surplus / (Deficit) in the statement of Profit and Loss

Balance at the beginning of the year

Profit/(Loss) for the year:

Total



(122,187)	(96,156)
(9,709)	(26,031)
(131,896)	(122,187)

SAVETHEM INDIA FOUNDATION

Notes to Financial Statements *(Continued)* As at 31st March, 2025

Note : 5

Cash & Bank Balance:

- i) Cash in hand
- ii) Balance at Bank

Total

Amount in Rs.	Amount in Rs.
As at 31st March, 2025	As at 31st March, 2024
12,622	12,622
7,481	191
	-
20,103	12,813

Note : 6

Other current assets:

- Preliminary Expenses (to the extent not written
- Pre-Incorporative Expenses

Total

5,000	10,000
-	-
5,000	10,000



SAVETHEM INDIA FOUNDATION

Notes to Financial Statements (Continued)
For the year ended 31 March, 2025

Note : 7

Revenue from operations (gross)

Direct Income

Grants & Donations Received

Total

<u>Amount in Rs.</u>	<u>Amount in Rs.</u>
<u>31 March 2025</u>	<u>31 March 2024</u>
3,004,581	65,205
<u>3,004,581</u>	<u>65,205</u>

Note : 8

Direct Expenses

Charities & Welfare Expenses

Total

1,528,815	30,000
<u>1,528,815</u>	<u>30,000</u>

Note : 9

Other Expenses:

Administration Expenses

Accounting Charges

Consultancy Fees

General Expenses

Staff Welfare expenses

Bank Charges

Expenses Write off

Professional fees

Traveling Expenses

Office Expenses

Printing & Stationery

Webinar & Training Expenses

Total

12,000	-
12,000	-
-	-
-	6,206
4,188	174
5,000	5,000
13,000	20,000
26,875	20,856
38,278	9,000
7,706	-
21,000	-
<u>140,047</u>	<u>61,236</u>

Payment to Auditors towards:

(i) Company Audit

(ii) Tax Audit Fees

(iii) Other Services

Total

-	-
-	-
-	-
<u>-</u>	<u>-</u>



SAVETHEM INDIA FOUNDATION**Notes to Financial Statements (Continued)****For the year ended 31 March 2025****10 Earnings per share:**

Earnings per share is calculated by dividing the profit attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period, as under:

Particulars	As at	As at
	31 March 2025	31 March 2024
Profit attributable to the equity shareholders (Rs.)	(9,709)	(26,031)
Number of equity shares outstanding during the period	10,000	10,000
Nominal value per share (Rs.)	10	10
No of Weighted Shares	10,000	10,000
Basic/ diluted earnings per share(Rs.)	(0.97)	(2.60)

11 Related Party Disclosures:**i) List of Related parties:**

(i) Key Management Personnel		1) Pravin K 2) Charles Kingsley
(ii) Others		
a) Enterprises where KMP and their relatives have significant influence		

Note: (i) Related party relationships is as identified by the Company and relied upon by the Auditors.

(ii) There have been no write-off or write back in case of any related party during the year under audit.



SAVETHEM INDIA FOUNDATION**Notes to Financial Statements (Continued)****For the year ended 31 March 2025****12 Related Party Disclosures: (continued)**

(ii) Disclosure of Related Party Transactions, the amounts of which are in excess of 10% of total related party transactions of the same

	Transaction	Relationship	31 March 2025	31 March 2024
a)	Managerial Remuneration			
b)	Expenses/ Incentive			
c)	Reimbursement of Expenses Paid			
d)	Purchase of fixed assets			
e)	Net Loans & Advances given / (returned)			
f)	Net Loans & Advances (taken) / repaid			
g)	Other Payables			
h)	Amount Receivable			
i)	Trade Payable			



13 Segmental reporting is not applicable to the Company.

14 Deferred Tax
Deferred tax Assets/ Liabilities at the year end comprise of timing difference on account of :

Particulars	31 March 2025	31 March 2024
Deferred Tax Asset in relation to Carry forward loss and unabsorbed depreciation		
Deferred tax Assets in relation to Property Plant & Equipment		
Deferred tax liabilities in relation to Property Plant & Equipment	-	
Deferred tax liabilities in relation to Provision for Gratuity		
Deferred Tax Asset/(liability)*	-	

15 The Company is a Small and Medium Sized Company (SMC) as defined in the General instructions in respect of Accounting Standards specified under Section 133 of the

Particulars	As at	As at
	31 March 2025	31 March 2024
i) Principal amount due and remaining unpaid	-	-
ii) Interest due on (i) above and the unpaid interest	-	-
iii) Interest paid on all delayed payments under the MSMED Act 2006.	-	-
iv) Payment made beyond the appointed day during the year	-	-
v) Interest due and payable for the period of delay other than (3) above	-	-
vi) Interest accrued and remaining unpaid	-	-
vii) Amount of further interest remaining due and payable in succeeding years	-	-

No interest was paid during the previous years/period in terms of section 16 of the Micro, Small and Medium Enterprises Development Act ,2006 and no amount was paid to the supplier beyond the appointed day.No amount of interest is due and payable for the year of delay in making payment but without adding the interest specified under the Micro ,Small and Medium Enterprises Development Act, 2006. Nil (previous Nil) interest was accrued and unpaid at the end of the accounting period/year.No further interest remaining due and payable even in the succeeding years for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act ,2006 .The above information regarding Micro,Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

16 The Company does not have any Capital commitments, Contingent liabilities or pending litigations as at the Balance sheet date. Further, there were no derivative contracts during the year ended March 31, 2025

17 The Company has not incurred any expenditure in foreign currency during the year

18 Figures for the previous year has been regrouped/reclassified wherever considered necessary to correspond with Current year presentation.

In terms of our report attached
For Manish Ramawati And Company ,
Chartered Accountants
FRN : 0135914W
UDIN: 25417886BMHOYJ7259

For and Behalf of Board of Directors of
SAVETHEM INDIA FOUNDATION
CIN : U85300MH2021NPL359573

MANISH KUMAR
Proprietor
MRN : 417886

Place: Jharkhand
Date: 22/09/2025



PRAVIN KUMAR KALAISELVAN
Director
DIN : 09158981

Place: Mumbai
Date: 22/09/2025

CHARLES KINGSLEY
Director
DIN : 10092609

Place: Mumbai
Date: 22/09/2025

SAVETHEM INDIA FOUNDATION
Notes to Financial Statements (Continued)
For the year ended 31 March 2025

Particulars	Ratios As at 31st March 2025	Ratios As at 31st March 2024
Current Ratio	-	-
Debt-Equity Ratio	-	-
Debt Service Coverage Ratio	-	-
Return on Equity Ratio	-	-
Ineventory turnover Ratio	-	-
Trade receivables turnover Ratio	-	-
Trade Payables turnover Ratio	-	-
Net capital turnover Ratio	-	-
Net profit Ratio	-	-
Return on Capital Employed	0%	0%
Return on investment	0%	0%

