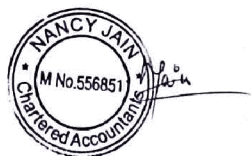


**ARMAN DREAM FOUNDATION**  
**C/O SK CHAND, KASHIPUR BY PASS MORE BIRBHUM**  
**WEST BENGAL INDIA 731204**  
**CIN-U85300WB2022NPL252567**  
**Balance Sheet as at 31st March,2025**

(Amount in Rs.)

	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
<b>I</b>	<b>EQUITY AND LIABILITIES</b>			
	<b>(1) Shareholders' funds</b>			
	(a) Share capital	3	50,000	50,000
	(b) Surplus	4	(59,398)	(59,049)
	<b>(2) Non Current liabilities</b>			
	(a) Deferred Tax Liability (Net)			
	(b) Long term Borrowings	5	-	-
	<b>(3) Current liabilities</b>			
	(a) Short term Provisions		-	-
	(b) Trade Payable	6	-	-
	(c) Other current liabilities	7	22,000	17,000
	(d) Short Term Borrowings	8	-	-
	<b>TOTAL</b>		<b>12,602</b>	<b>7,951</b>
<b>II</b>	<b>ASSETS</b>			
	<b>(1) Non Current assets</b>			
	(a) Property, Plant & Equipment	9	-	-
	(b) Capital work -in- progress		-	-
	(c) Long Term Loan & Advances		-	-
	(d) Other Non Current Assets	10	-	-
	(e) Deferred Tax Assets (Net)	11	-	-
	<b>(2) Current assets</b>			
	(a) Inventories		-	-
	(b) Trade Recievable	12	-	-
	(c) Cash and cash equivalents	13	12,602	7,951
	(d) Short Term Loans & Advances	14	-	-
	(e) Other current assets	15	-	-
	<b>TOTAL</b>		<b>12,602</b>	<b>7,951</b>
	Significant Accounting Policies	2		
	Notes on Financial Statements	1 to 16		

For Nancy Jain  
**CHARTERED ACCOUNTANTS**



(CA. Nancy Jain)  
**Proprietor**  
**Membership No. : 556851**  
**UDIN : 25556851BMRKMC6835**  
**Date: 27/09/2025**

For and on Behalf of the Board of Directors  
**ARMAN DREAM FOUNDATION**

**SEKH CHAND**  
**Director**  
**DIN: 08772865**

**SYED ABDER RAHAMAN**  
**Director**  
**DIN: 09550761**

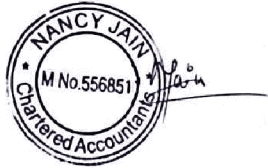
**ARMAN DREAM FOUNDATION**  
**C/O SK CHAND, KASHIPUR BY PASS MORE BIRBHUM**  
**WEST BENGAL INDIA 731204**  
**CIN-U85300WB2022NPL252567**

**Statement of Profit and Loss for the period ended on 31st March, 2025**

(Amount in Rs)

	Particulars	Note No.	For the year ended 2024-25	For the year ended 2023-24
I	Donation Received	16	5,300	-
II	Other Income	17	-	-
III	<b>Total Revenue (I-II)</b>		<b>5,300</b>	<b>-</b>
IV	<b>Expenses:</b>			
	Exp Incurred for Charitable Purpose	18	-	-
	Employee Benefit Expenses	19	-	41,231
	Finance Cost	20	649	818
	Other Expenses	21	5,000	12,000
	Depreciation and Amortization expenses	9	-	-
	<b>Total expenses</b>		<b>5,649</b>	<b>54,049</b>
V	<b>Profit (Loss) before tax (III-IV)</b>		<b>(349)</b>	<b>(54,049)</b>
VI	<b>Tax Expense</b>			
	Current Tax		-	-
	Deferred Tax		-	-
			-	-
VII	<b>Profit (Loss) for the year (V-VI)</b>		<b>(349)</b>	<b>(54,049)</b>
	Earning per equity share:			
	Basic and Diluted - (Rs.)		(0.07)	(10.81)
	Significant Accounting Policies Notes on Financial Statements	1 to 16 0		

For Nancy Jain  
**CHARTERED ACCOUNTANTS**



(CA. Nancy Jain)  
**Proprietor**  
**Membership No. : 556851**  
**UDIN : 25556851BMRKMC6835**  
**Date: 27/09/2025**

For and on Behalf of the Board of Directors  
**ARMAN DREAM FOUNDATION**

**SEKH CHAND**  
**Director**  
**DIN: 08772865**

**SYED ABDER RAHAMAN**  
**Director**  
**DIN: 09550761**

# ARMAN DREAM FOUNDATION

Notes on Financial Statements for the year ended 31st March, 2025

## 3.1 Share Capital

<u>Share Capital</u>	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares	Amount in Rs	Number of shares	Amount in Rs
<b>Authorised</b> 5000 Equity Shares of Rs 10 each	5,000	50,000	5,000	50,000
ADD: Increased Capital	-	-	-	-
Closing Capital	<b>5,000</b>	<b>50,000</b>	<b>5,000</b>	<b>50,000</b>
<b>Issued, Subscribed and fully paid up</b> 5000 Equity Shares of Rs 10 each	5,000	50,000	5,000	50,000
<b>Total Issued, Subscribed and fully paid up</b>	<b>5,000</b>	<b>50,000</b>	<b>5,000</b>	<b>50,000</b>

## 3.2 Reconciliation of the Equity shares outstanding at the beginning and at the end of the reporting period

Particulars	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares	Amount in Rs	Number of shares	Amount in Rs
Shares outstanding at the beginning of the year	5,000.00	50,000.00	5,000.00	50,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	5,000.00	50,000.00	5,000.00	50,000.00

## 3.3 Details of shareholders holding more than 5% shares

Name of Shareholder	As at 31st March, 2025		As at 31st March, 2024	
	No. of Equity Shares held	% of Holding	No. of Equity Shares held	% of Holding
SEKH CHAND	4000	80%	4000	80%
SYED ABDER RAHAMAN	1000	20%	1000	20%

**ARMAN DREAM FOUNDATION**

Notes on Financial Statements for the year ended 31st March, 2025

**4. SURPLUS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Profit & Loss Account		
Opening Balance	(59,049)	(5,000)
Add : Profit/(loss) of the year	(349)	(54,049)
<b>Total</b>	<b>(59,398)</b>	<b>(59,049)</b>

**5. LONG TERM BORROWINGS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
<u>Long term borrowings</u>		
Term Loan	-	-
Director Loan	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**6. TRADE PAYABLE**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
<u>Micro, Small and Medium Enterprises</u>		
More Than 1 Year	-	-
Other than MSME	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**7. OTHER CURRENT LIABILITIES**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Audit Fees Payable	22,000	17,000
Salary Payable	-	-
Salary Payable to Directors	-	-
Security Deposit	-	-
Other Liabilities	-	-
<b>Total</b>	<b>22,000</b>	<b>17,000</b>

**8. SHORT TERM BORROWINGS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Short term Borrowings	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10. OTHER NON CURRENT ASSETS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Pre-operative/ Deffered Revenue expenses	-	-
Security Deposit	-	-
Pre-Paid Expense	-	-
Preliminary Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. DEFERRED TAX ASSETS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Deferred Tax Assets (Net)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

12. TRADE RECEIVABLE

	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
		Amount in Rs	Amount in Rs
	Trade Receivables unsecured and considered good	-	-
	-exceeding six months	-	-
	-others	-	-
	<b>Total</b>	-	-

13. CASH & CASH EQUIVALENTS

	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
		Amount in Rs	Amount in Rs
	Cash in hand	-	-
	Balance with Bank	12,602	7,951
	<b>Total</b>	<b>12,602</b>	<b>7,951</b>

14. SHORT-TERM LOANS & ADVANCES

	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
		Amount in Rs	Amount in Rs
	Advance to Supplier for Goods and Services	-	-
	Advance to other parties	-	-
	<b>Balance with Revenue Authorities</b>	-	-
	GST	-	-
	TDS Receivable	-	-
	<b>Total</b>	-	-

15. OTHER CURRENT ASSETS

	PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
		Amount in Rs	Amount in Rs
	Prepaid Expenses	-	-
	Application Money Pending to be Received	-	-
	Other Receivables	-	-
	<b>Total</b>	-	-

**16. DONATION RECEIVED**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Donation Received	5,300	-
<b>Total</b>	<b>5,300</b>	<b>-</b>

**17. OTHER INCOME**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Interest Income	-	-
Misc. Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18. EXPENSES INCURRED FOR CHARITABLE PURPOSE**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Shukha Chara	-	-
Hara Chara	-	-
Cows Food	-	-
Labour Charges	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19. EMPLOYEES BENEFIT EXPENSES**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Salaries & Director remuneration	-	41,231
Staff welfare	-	-
<b>Total</b>	<b>-</b>	<b>41,231</b>

**20. FINANCE COSTS**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Interest on Bank OD	-	-
Interest on Car Loan	-	-
Bank Charges	649	818
<b>Total</b>	<b>649</b>	<b>818</b>

**21. OTHER EXPENSES**

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
	Amount in Rs	Amount in Rs
Audit Fees	5,000	12,000
Puja Expenses	-	-
Electricity Expenses	-	-
Certification Expenses	-	-
Communication expenses	-	-
Professional Charges	-	-
Rent Expenses	-	-
Office Expenses	-	-
Misc. Expenses	-	-
Medical Expenses	-	-
<b>Total</b>	<b>5,000</b>	<b>12,000</b>

**ARMAN DREAM FOUNDATION**  
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

**Note : 9 Property, Plant and Equipment**

Particulars	Rate	Original Cost	Gross Block				Depreciation				Net Block		
			01-04-2024	Additions	Sale/Adj.	31-03-2025	01-04-2024	For the Year	Sale/Adj.	31-03-2025	31-03-2024	31-03-2025	
			Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
<b>Tangible Assets</b>													
Inventor	30.00%	0	0	0	0	0	0	0	0	0	0	0	0
Microwave	55.00%	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub-Total (A)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INTANGIBLE ASSETS</b>													
Software	40.00%	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub-Total (B)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total (A+B)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

ARMAN DREAM FOUNDATION

PARTICULARS OF DEPRECIATION ALLOWABLE AS PER THE INCOME TAX ACT, 1961

Particulars	Written Down Value	Other Assets	Written Down	Addition	Deduction	Balance	Depreciation @ Current Rates	Depreciation @ Additional Rate	Written Down Value
<b>FURNITURE AND FITTINGS @ 10.00%</b>									
FURNITURE & FIXTURES	0	-	-	0.00	0	0.00	0.00	0	0.00
<b>Intangible Assets @ 25%</b>									
Intangible Assets	0	-	-	0.00	0	0.00	0.00	0	0.00
<b>MACHINERY AND PLANT @ 15.00%</b>									
ELECTRONICS	0.00	-	-	0.00	0	0.00	0.00	0	0.00
<b>MACHINERY AND PLANT @ 40.00%</b>									
COMPUTERS & PRINTERS	0	-	-	-	0	0	0	0	0
Air Conditioner	0	-	-	0	0	0	0	0	0
<b>Grand Total</b>									

ARMAN DREAM FOUNDATION

Calculation of Deferred Tax

Particular	Amount
Dep as per IT Act	-
Dep as per Co Act	-
Diff	-
Tax	-
Cess	-
Total DTL	-



NANCY JAIN  
Chartered Accountant



## INDEPENDENT AUDITORS' REPORT

To the Members of

ARMAN DREAM FOUNDATION

### Report on the Audit of the Standalone Financial Statements

#### 1. Opinion

We have audited the accompanying financial statements of **ARMAN DREAM FOUNDATION** ("the Company"), which comprise of the Balance Sheet as at 31<sup>st</sup> March, 2025, the Statement of Profit and Loss and notes to the financial statements, including a summary of significant accounting policies and other explanatory information which we have signed under reference to this report.

We do not express an opinion on the accompanying financial statements of the Company. Because of the significance of the matters described in the **Basis for Disclaimer of Opinion** section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

#### 2. Basis for Disclaimer of Opinion

During the year, the Company has received donations/contributions amounting to **Rs. [5,300]**. As per the provisions of the Income-tax Act, 1961, the Company was required to file **Form 10BD** in respect of such donations. However, the Company has not filed Form 10BD within the prescribed time.

Due to non-filing of Form 10BD, the donations received have been treated by the Company as **normal income under the head "Income from Business or Profession"** instead of being treated as voluntary contributions for charitable purposes. In the absence of Form 10BD and related donor-wise details, we were unable to verify the nature, correctness, completeness, and tax treatment of such donations, including their eligibility for exemption and proper classification in the financial statements.

The non-compliance with statutory requirements and the consequential treatment of donations as business income have a pervasive effect on the financial statements, including the Statement of Income and Expenditure, tax liability, surplus/deficit for the year, and related disclosures. Accordingly, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

#91-9896089531

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### **3. Other Information**

The Company's Board of Directors is responsible for the other information. We have been provided with the other information included in the Director's Report and Annexure thereto which did not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information referred to above 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 materially misstated.

Based on the audit work we have performed, we have nothing to report in this regard.

### **4. Responsibility of Management for the 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 financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India and other applicable 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, 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.

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





## 5. 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to financial statements 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 exist, 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

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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 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.

However, because of the matters described in the Basis for Disclaimer of Opinion section, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## **6. Report on Other Legal and Regulatory Requirements**

1. As required by the Companies (Auditors Report) Order, 2016 ("the order") issued by the Central Government of India in terms of Section 143(11) of the Act are not applicable to the company.

2. 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 dealt with this Report are in agreement with the books of accounts and the returns
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act to the extent applicable, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31<sup>st</sup> March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2025 from being appointed as a director in terms of Section 164(2) of the Companies Act, 2013.
- f) As the company is a Private Limited Company, the provisions of Section 197 read with Schedule V to the Companies Act, 2013 is not applicable to the company.
- 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:

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**NANCY JAIN**  
Chartered Accountant



- 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.

For **Nancy Jain**  
Chartered Accountants  
**Sole Proprietorship**



---

**CA Nancy Jain**  
Proprietor  
Membership No.: 556851  
UDIN: **25556851BMRKMC6835**

Place: Gurugram (HR)  
Date: 27/09/2025

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