

ANNUAL REPORT

F.Y. 2022-23

***AKSHARNANDAN EDUCATION AND
FOUNDATION***

Kanchan Vasti, Gat No. 358.,

Urulikanchan,

Pune – 412202

CIN – U80902PN2019NPL187632

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT [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)	Assessment Year 2023-24
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PAN	AASCA9022H		
Name	AKSHARNANDAN EDUCATION AND FOUNDATION		
Address	KANCHAN VASTI, GAT NO. 358, URULI KANCHAN, URULI KANCHAN , PUNE , 19-Maharashtra, 91-INDIA, 412202		
Status	7-Private company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	467666131301023

Taxable Income and Tax Details	Current Year business loss, if any	1	15,451
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	0
	(+) Tax Payable /(-) Refundable (7-8)	9	0
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by NAYONN SURESH KANCHAN in the capacity of Director having PAN BRIPK1697P from IP address 103.168.164.90 on 30-Oct-2023 13:36:43 at PUNE (Place) DSC SI.No & Issuer 3816240 & 139243530116224116514896645007076273419CN=ProDigiSign Sub CA DSC 2022,OU=Certifying Authority,O=Professional DigiSign Pvt. Ltd.,C=IN

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Barcode/QR Code



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DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

ASSESSEE : Aksharnandan Education And Foundation
 ADDRESS : Kanchan Vasti, Gat No. 358
 Urulikanchan, Pune-412202
 PREVIOUS YEAR ENDED : 31st March 2023
 ASSESSMENT YEAR : 2023-24
 STATUS : Domestic Company
 DATE OF INCORPORATION : 06.11.2019
 PAN : AASCA9022H

STATEMENT OF TOTAL INCOME

I OTHER SOURCES

Per Income & Expenditure Account (15,451)

TOTAL INCOME (15,451)

ROUNDED OFF U/S 288A (15,460)

NOTES

1 Tax - Normal Rate @ 25%	-
Book Profit (15,451)	-
Tax - MAT @ 15.00%	-
Tax Payable , whichever is higher	-
Add: Cess @ 4%	-
	-
Less: TDS	-
TAX PAYABLE (REFUND DUE)	-

2 INCOME SUMMARY - Books, 26AS and AIS

Particulars	Books	AIS	26AS	TDS
HDFC Int - FD	28,920	28,920	-	-
SBI Int - FD	7,119	7,119	-	-
	36,039	36,039	-	-

3 Please allow carry forward of following losses to be set off against future income

Period	Nature	Amount(Rs.)
A.Y. 2023-24	Other Income	15,460

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
AKSHARNANDAN EDUCATION AND FOUNDATION

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

OPINION

We have audited the Financial Statements of Aksharnandan Education And Foundation ("The Company"), which comprise the Balance Sheet as at 31st March 2023, The Statement of Income & Expenditure (including Other Comprehensive Income), 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 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 31st March 2023, DEFICIT including total comprehensive income 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 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Reporting of Key Audit Matters per SA 701 are not applicable to the Company, being an unlisted Company.



INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITORS REPORT THEREON.

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the 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 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.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The accompanying financial statements have been approved by The Company's Board of Directors.

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 including other comprehensive income 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 statements 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 Board of Directors 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 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 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 financial 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 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 The Board of Director'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 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.



- Materiality is the magnitude of misstatements in the 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 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

- 1 As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose 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 Income & Expenditure Account and the Statement of Cash Flow dealt with by this Report is in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified u/s 133 of the Act,
 - e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164(2) of the Act.



- f) The company is covered under the exemptions provided (Notification dated 13th June 2017 G.S.R.583E of MCA) in terms of section 143(3)(i) of the Act, Annexure A On Internal Financial Controls is not applicable to the company.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended; as the Company is a Private Limited Company, provisions of Section 197 of the Act are not applicable.
- h) 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 did not have pending litigations, consequently there is no impact on its financial position in its financial statements.
 - 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.
 - iv. :
 - a. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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 (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 Party ("Ultimate Beneficiaries") or provide any guarantee security or the like on behalf of the Ultimate Beneficiaries;



c. Based on the 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 (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid dividend during the year under consideration.

2 The company is covered under the exemptions provided by the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act ("the Order"), the same is not applicable to the company.

PER OUR REPORT OF EVEN DATE
FOR VAISHALI KIRAN AND ASSOCIATES
CHARTERED ACCOUNTANTS, FRN 145768W

Vaishali



V K BELEKAR
UDIN - 23179626BGXOML9360
PROPRIETOR, M.NO. - 179626
PUNE, 06-09-2023

AKSHARNANDAN EDUCATION AND FOUNDATION
Kanchan Vasti, Gat No. 358, Urulikanchan, Pune-412202
CIN- U80902PN2019NPL187632
F.Y. 2022-23

BALANCE SHEET AS AT 31ST MARCH 2023

Amount in Rs.

PARTICULARS	NOTE NO	AS AT 31.03.23	AS AT 31.03.22
EQUITY AND LIABILITIES			
SHARE HOLDER'S FUNDS			
Share Capital	1	1,00,000	1,00,000
Reserves and Surplus	2	10,383	25,834
NON CURRENT LIABILITIES			
Long-Term Borrowings	3	6,12,93,812	4,23,33,812
Deferred Tax Liabilities (Net)		-	-
Other Long term liabilities		-	-
Long-Term Provisions		-	-
CURRENT LIABILITIES			
Short-Term Borrowings		-	-
Trade Payables		-	-
Payables - MSME			
Payables - Other than MSME		19,45,248	35,98,569
Other Current Liabilities	4	5,00,434	1,19,762
Short-Term Provisions		-	-
		6,38,49,877	4,61,77,977
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipments and Intangible Assets			
- Capital WIP	5	4,92,55,412	3,77,39,154
Non-Current Investments		-	-
Deferred Tax Assets (Net)		-	-
Long-Term Loans and Advances	6	20,70,963	21,10,829
Other Non-Current Assets	7	1,08,83,728	60,94,895
CURRENT ASSETS			
Current Investments		-	-
Inventories		-	-
Trade Receivables		-	-
Cash and Cash Equivalents	8	16,39,774	2,33,100
Short-Term Loans and Advances		-	-
Other Current Assets		-	-
		6,38,49,877	4,61,77,977

NOTES FORMING PART OF ACCOUNT

10

AS PER OUR REPORT OF EVEN DATE
FOR VAISHALI KIRAN & ASSOCIATES
CHARTERED ACCOUNTANTS FRN - 145768W
UDIN - 23179626BGXOML9360

Vaishali



V K BELEKAR
PROPRIETOR, M. NO. - 179626
PUNE, 06-09-2023

FOR AND ON BEHALF OF
AKSHARNANDAN EDUCATION AND FOUNDATION

Nayonn

MS NAYONN KANCHAN
DIRECTOR
DIN- 08075170



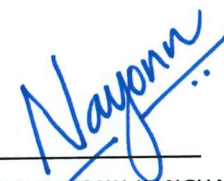
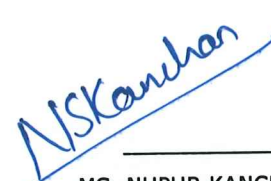
NSKanchan

MS. NUPUR KANCHAN
DIRECTOR
DIN- 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION
Kanchan Vasti, Gat No. 358, Urulikanchan, Pune-412202
CIN- U80902PN2019NPL187632
F.Y. 2022-23

STATEMENT OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2023

Amount in Rs.

PARTICULARS	NOTE NO	YEAR ENDED 31.03.23	YEAR ENDED 31.03.22
REVENUE FROM OPERATIONS			
Donation and Grants		-	-
Other Income	9	36,039	27,436
		36,039	27,436
EXPENSES			
Foundation Activities		-	-
Employee Benefit Expenses		-	-
Financial Cost		-	-
Depriciation and Amortisation Expenses		-	-
Other Expenses		51,490	-
		51,490	-
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX		(15,451)	27,436
Exceptional Items		-	-
PROFIT BEFORE TAX		(15,451)	27,436
TAX EXPENSE - Current Tax		-	7,140
- Earlier Year		-	1,950
- MAT Credit		-	-
- Deferred Tax		-	-
PROFIT(LOSS) FOR THE PERIOD		(15,451)	18,346
There are no Extraordinary Items and Discontinuing Operations			
EARNINGS / (DEFICIT) PER SHARE	BASIC	-	-
	DILUTED	-	-
NOTES FORMING PART OF ACCOUNT	10		
AS PER OUR REPORT OF EVEN DATE FOR VAISHALI KIRAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN - 145768W UDIN - 23179626BGXOML9360		FOR AND ON BEHALF OF AKSHARNANDAN EDUCATION AND FOUNDATION	
 V K BELEKAR PROPRIETOR, M. NO. - 179626 PUNE, 06-09-2023		 MS NAYONN KANCHAN DIRECTOR DIN- 08075170	 MS. NUPUR KANCHAN DIRECTOR DIN- 08603847

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 ST MARCH 2023

PARTICULARS	AS AT 31.03.23	AS AT 31.03.22
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Tax	(15,451)	18,346
Add: Depreciation	-	-
Add: Deferred Tax	-	-
Trade Receivable and Other Current Assets	(47,48,968)	(17,06,595)
Trade Payables and Other Current Liabilities	(12,72,649)	(9,11,347)
	(60,37,067)	(25,99,596)
B CASH FLOW FROM INVESTING ACTIVITIES		
Redemption of Investments	-	-
(Purchase)/ Sale of Fixed Assets / Capital WIP	(1,15,16,258)	(1,43,79,365)
	(1,15,16,258)	(1,43,79,365)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings (Net)	1,89,60,000	1,71,86,000
D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	14,06,674	2,07,040
E RECONCILIATION OF CASH AND CASH EQUIVALENTS		
Cash and cash equivalents at the beginning of the year	2,33,100	26,060
Cash and cash equivalents at the year end	16,39,774	2,33,100
	14,06,674	2,07,040
F DIFFERENCE	-	-

AS PER OUR REPORT OF EVEN DATE
 FOR VAISHALI KIRAN & ASSOCIATES
 CHARTERED ACCOUNTANTS FRN - 145768W
 UDIN - 23179626BGXOML9360

Vaishali



V K BELEKAR
 PROPRIETOR, M. NO. - 179626
 PUNE, 06-09-2023

FOR AND ON BEHALF OF
 AKSHARNANDAN EDUCATION AND FOUNDATION

Nayonn

MS NAYONN KANCHAN
 DIRECTOR
 DIN- 08075170

NSKanchan

MS. NUPUR KANCHAN
 DIRECTOR
 DIN- 08603847

Notes annexed to and forming part of the Balance Sheet as at and the Statement of Income & Expenditure for the year ended 31st March 2023

PARTICULARS	AS AT 31.03.23	AS AT 31.03.22
1 - SHARE CAPITAL		
Authorised		
1,00,000 Equity Shares of Rs. 10/- each	10,00,000	10,00,000
Issued, Subscribed & Paid Up		
10,000 Equity Shares of Rs. 10/- each Fully paid up	1,00,000	1,00,000
	1,00,000	1,00,000

Details of shares held by shareholders holding more than 5% of the aggregate shares in the company

PROMOTERS

Ms. Nayonn Kanchan	5000 nos	50,000	5000 nos	50,000
Ms. Nupur Kanchan	5000 nos	50,000	5000 nos	50,000

Shares held by Promoters at the end of the year

Promoters	No Of shares at the beginning of the year	Change during the year	No Of shares at the end of the year	% of Total Shares	% changes during the year
Ms. Nayonn Kanchan	50,000	-	50,000	50%	-
Ms. Nupur Kanchan	50,000	-	50,000	50%	-

2 - CORPUS FUND

Opening Balance	25,834	7,488
Add: Transfer from I&E a/c	(15,451)	18,346
	10,383	25,834



AKSHARNANDAN EDUCATION AND FOUNDATION

Kanchan Vasti, Gat No. 358, Urulikanchan, Pune-412202

CIN- U80902PN2019NPL187632

F.Y. 2022-23

Notes annexed to and forming part of the Balance Sheet as at and the Statement of Income & Expenditure for the year ended 31st March 2023

PARTICULARS	AS AT 31.03.23	AS AT 31.03.22
3 - LONG TERM BORROWINGS		
UNSECURED		
Loans and Advances - Related parties	6,12,93,812	4,23,33,812
	<u>6,12,93,812</u>	<u>4,23,33,812</u>
4 - OTHER CURRENT LIABILITIES		
Trades Payable		
Payables - Other than MSME	19,45,248	35,98,569
Expenses Payable	4,78,264	1,08,771
Income Tax Payable	-	5,188
TDS Payable	22,170	5,803
	<u>24,45,682</u>	<u>37,18,331</u>
5 - PROPERTY, PLANT AND EQUIPMENTS AND INTANGIBLE ASSETS		
Capital WIP	4,92,55,412	3,77,39,154
	<u>4,92,55,412</u>	<u>3,77,39,154</u>
6 - LONG TERM LOANS AND ADVANCES		
Deposit - Leased Land	10,00,000	10,00,000
Other Advances	-	5,75,905
Deposit - Other	10,70,963	5,34,924
	<u>20,70,963</u>	<u>21,10,829</u>
7 - OTHER NON-CURRENT ASSETS		
Preliminary Expenses not written off	40,400	40,400
Pre-Operative Expenses	1,08,43,328	60,54,495
	<u>1,08,83,728</u>	<u>60,94,895</u>
8 - CASH & CASH EQUIVALENTS		
Cash - Hand	5,36,336	89,528
Cash - Bank	11,03,438	1,43,572
	<u>16,39,774</u>	<u>2,33,100</u>
9 - REVENUE FROM OPERATIONS		
Donations Received	-	-
Other Income	36,039	27,436
	<u>36,039</u>	<u>27,436</u>
10 - OTHER EXPENSES		
Bank Charges	490	-
Audit Fees	30,000	-
Professional Fees	21,000	-
	<u>51,490</u>	<u>-</u>



Notes annexed to and forming part of the Balance Sheet as at and the Statement of Income & Expenditure
for the year ended 31st March 2023

AS AT 31.03.23

Amount in Rs.

Particulars	Outstanding for (from due date of payment)				Total
	< 1 Year	1-2 Years	2-3 Years	> 3 Years	
TRADE PAYABLES AGEING SCHEDULE					
i MSME	-	-	-	-	-
ii Others	19,45,248	-	-	-	19,45,248
iii Disputed Dues - MSME	-	-	-	-	-
iv Disputed Dues - Others	-	-	-	-	-
	19,45,248	-	-	-	19,45,248

CWIP AGEING SCHEDULE

Particulars	Amount in CWIP for a period of				Total
	< 1 Year	1-2 Years	2-3 Years	> 3 Years	
i Projects in Progress (School Building)	1,43,79,365	2,33,59,789	1,15,16,258	-	4,92,55,412
ii Projects temporarily Suspended	-	-	-	-	-
	1,43,79,365	2,33,59,789	1,15,16,258	-	4,92,55,412

RATIOS

PARTICULARS	NUMERATOR	DENOMANATOR	YEAR ENDED 31.03.23	YEAR ENDED 31.03.22
Current Ratio	Current assets	Current liabilities	0.67	0.06 Times
Debt Equity Ratio	Total debt	Shareholder's equity	-	- Times
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	-	- Times
Return on Equity Ratio	Net profits after taxes	Average shareholder's equity	-	-%
Inventory turnover Ratio	Cost of Goods Sold	Average Inventory	-	- Times
Trade Receivables turnover Ratio	Revenue	Average trade receivable	-	- Times
Trade payables turnover Ratio	Cost of Goods Sold	Average trade payables	-	- Times
Net capital turnover Ratio	Revenue	Working capital	-	- Times
Net profit Ratio	Net profit	Revenue	-	-%
Return on Capital employed	Earning before interest and taxes	Capital employed	-	-%
Return on investment	Income generated from investments	average investments	-	-%



AKSHARNANDAN EDUCATION AND FOUNDATION

Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

Notes annexed to and forming part of the Balance Sheet as at and the Statement of Income and Expenditure for the year ended 31st March 2023

NOTES FORMING PART OF THE ACCOUNT

The company is Incorporated under the certificate of incorporation pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014 on 6th November 2019. Its main objective is to set up, propagate, encourage and run Educational Institutes.

1. **BASIS OF PREPARATION**

a. Compliance with Accounting Standards

The financial statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India and Schedule III to Companies Act, 2013.

b. Historical Cost Convention

The financial statements have been prepared under the historical cost convention and as a going concern on an accrual basis except where specifically stated otherwise. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

c. Current and Non-Current classification

All assets and liabilities have been classified as current and non current as per the company's normal operating cycle and other criteria set out in the Schedule III to the act.

2. **PROPERTY PLANT AND EQUIPMENT**

The company does not own any Immovable / Movable property. It has taken Land on Lease for constructing its proposed Educational Institute. Expenses incurred for the same are shown as Capital WIP.

3. **DEPRECIATION METHODS, ESTIMATED USEFUL LIVES AND RESIDUAL VALUE**

The company does not own any Movable/Immovable Asset; hence depreciation has not been provided.



4. REVENUE RECOGNITION

The Company has not yet begun its operations.

5. TAXES ON INCOME

A provision for current tax is computed as per "Total Income" returnable under the Income Tax Act, 1961.

As per Accounting Standard – 22, deferred tax is recognized for all timing differences being the differences between taxable incomes and accounting income, that originate in one period and are capable of reversal in one or more subsequent periods and is quantified using substantively enacted tax rates as at the balance sheet date.

6. FAIR VALUE MEASUREMENT

In opinion of management of the company, assets other fixed assets and non-current investments have been stated at the values for which they are expected to realize in ordinary course of business.

7. INVENTORIES

The company does not have inventory.

8. CASH FLOW STATEMENT

Cash Flow statement has been prepared under Indirect Method.

9. INVESTMENTS

- Net gain (loss) on sale of investments	NIL
- Adjustment to the carrying amount of investments	NIL
- Investment in partnerships & income earned there from.	NIL

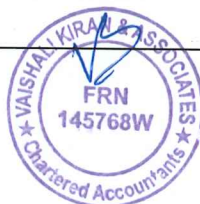
10. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

Material events occurring after the date of Balance Sheet are considered up to the date of approval of the accounts by the Board of Directors. There are no substantial events having an impact on the results of the Current Year's Balance Sheet.



11. PRIOR PERIOD ITEMS, ITEMS OF EXCEPTIONAL & EXTRA ORDINARY NATURE AND CHANGES IN ACCOUNTING POLICIES
There were no material prior period items or changes in accounting policies during the year under consideration
12. FOREIGN EXCHANGE TRANSACTIONS
- | | |
|---------------------------------------------------------------------------------------------------------------|-----|
| a. Foreign Exchange Earnings | NIL |
| b. Foreign Exchange Outgo | NIL |
| c. Value of imports(CIF) | NIL |
| d. Net Gain/(Loss) on foreign currency transaction and translation
(other than considered as finance cost) | NIL |
13. CONSUMPTION OF IMPORTED AND INDIGENOUS MATERIAL
- NIL
14. EMPLOYEE BENEFIT EXPENSE
- NIL
- The company is having no employees during the year under consideration.
15. BORROWING COST
- NIL
16. MANAGERIAL REMUNERATION
- NIL
17. RELATED PARTY TRANSACTIONS

Particulars	Amount (Rs. Lakh)	
	Current Year	Previous Year
Key Management Personnel		
- Ms. Nayonn S. Kanchan - Director		
- Ms. Nupur S. Kanchan - Director		
Balances Due to Key Management Personnel		
- Ms. Nayonn S. Kanchan - Director	166.84	166.84
- Mr. Suresh S. Kanchan- Relative of Director	229.55	181.00
- Mrs. Shakuntala S. Kanchan- Relative of Director	216.55	75.50



18. **EARNINGS PER SHARE**
 The Net profit after tax is considered as earnings. Basic earnings per share is computed and disclosed using the weighted average number of equity shares outstanding during the year. The company's basic and diluted earnings per share remain the same as there are no potential equity shares.
19. **PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS**
 The company recognizes provisions only when there is a present legal or constructive obligation as a result of past events that probably require an outflow of resources and a reliable estimate can be made of the amount of obligation.
 A disclosure of a contingent liability is made when there is a possible or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.
 Contingent assets are neither recognized nor disclosed in the financial statements.
20. **CONTINGENT LIABILITY**
- | | | |
|---|-----------------------------------------------------------|-----|
| - | Claims against the company not acknowledged as debt. | NIL |
| - | Guarantees | NIL |
| - | Other Money for which the company is contingently liable. | NIL |
- As informed by the management the contingent liability is NIL
21. **COMMITMENTS**
- | | | |
|---|---------------------------------------------------------------------------------------------|-----|
| - | Estimated amount of contracts remaining to be executed on capital account not provided for. | NIL |
| - | Uncalled liability on shares and other investments partly paid. | NIL |
| - | Other Commitments. | NIL |
22. **DIVIDENDS**
- | | | |
|---|---------------------------------------|-----|
| - | Dividend proposed | NIL |
| - | Dividend remitted in foreign currency | NIL |
| - | Dividends from subsidiary company | NIL |
23. **PROVISION FOR LOSSES OF SUBSIDIARY COMPANY** NIL



24. AUDITORS REMUNERATION

Particulars	Current Year (Rs. Lakh)	Previous Year (Rs. Lakh)
- Auditor	0.30	0.30
- Taxation matters	NIL	NIL
- Company law matters	NIL	NIL
- Other services	NIL	NIL
- Reimbursement of expenses	NIL	NIL

25. CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES EXPENSES NA
(For Companies u/s 135).

26. Figures of previous year have been regrouped, rearranged to make them comparable with the current year's presentation.

PER OUR REPORT OF EVEN DATE
FOR VAISHALI KIRAN AND ASSOCIATES
CHARTERED ACCOUNTANTS, FRN 145768W

Vaishali



V K BELEKAR
UDIN - 23179626BGXOML9360
PROPRIETOR, M.NO. - 179626
PUNE, 06-09-2023

FOR AND ON BEHALF OF
AKSHARNANDAN EDUCATION AND FOUNDATION

Nayann

MS. NAYANN S. KANCHAN
DIRECTOR
DIN - 08075170

NSKanchan

MS. NUPUR S. KANCHAN
DIRECTOR
DIN - 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION

Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

NOTICE

Notice is hereby given that the Annual General Meeting of the members of **AKSHARNANDAN EDUCATION AND FOUNDATION** will be held at the registered office of the Company Kanchan vasti, Gate no. 358 Urulikanchan Pune 412202 on Saturday the 30th September, 2023 at 10.00 A.M. to transact the following business

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet as at 31st March 2023, Statement of Income and Expenditure Account and The Cash Flow Statement for the year ended on that date and the Reports of the Directors and Auditors thereon.

FOR AND ON BEHALF OF
AKSHARNANDAN EDUCATION AND FOUNDATION



NAYANN KANCHAN
DIRECTOR - 08075170
Pune, 06th September 2023

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself / herself and such proxy need not be a member of the Company. Proxy forms should be stamped, completed and signed and must be deposited at the registered office of the Company not less than 48 hours before the meeting. Proxies shall not have any right to speak at the meeting.
2. The 'Attendance Slip' and 'Proxy Form' is hereby attached and forms part of the notice.
3. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 (forty-eight) hours before the commencement of the meeting.
4. The Register of Directors and Key Managerial Personnel and their shareholding maintained pursuant to Section 170 of the Companies Act, 2013 and Register of Contracts or arrangements in which Directors are interested maintained pursuant to Section 189 of the Companies Act, 2013, and all documents relevant to/referred to in the accompanying Notice, shall be available for inspection by the members at the venue of Annual General Meeting.

DIRECTOR'S REPORT

To,
The Members,
Your Directors are pleased to present the Annual Report together with the Audited Financial Statements for the year ended 31st March 2023 and Statutory Auditors' Report thereon.

FINANCIAL PERFORMANCE

(Amount in Rs.)

Particulars	2022-23	2021-22
Total Revenue	36,039	27,436
Total Expenses	51,490	0
Profit / (Loss) Before Tax	(15,451)	27,436
Provision for Tax		
Current Tax	0	7,140
Earlier Tax	0	1,950
Deferred Tax	0	0
MAT Credit	0	0
Profit / (Loss) After Tax	(15,451)	18,346
Amount Transferred to General Reserve	0	0
Profit / (Loss) Transferred to Balance Sheet	(15,451)	18,346

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

The Directors are hopeful of starting the education activities from the next academic year.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

There is no change in the nature of business.

DIVIDEND

The company has not yet begun its operations. No Dividend was declared for the current financial year.

DEPOSITS

The Company has not accepted any deposits within the meaning of Section 73 of the Act, read with the Companies (Acceptance of Deposits) Rules, 2014 as amended.

DIRECTORS AND MEETINGS OF THE BOARD

DIRECTORS AND KEY MANAGERIAL PERSONNEL

There is no change in the composition of the Board during the year under review.

The existing directors of the company are

Ms. Nayonn Kanchan

Ms. Nupur Kanchan

BOARD MEETINGS

All the directors being permanent are not liable to retirement by rotation.

The Board of Directors has met 5 (FIVE) times during the Financial Year 2022-23.

On 02-05-2022, 23-06-2022, 09-09-2022, 26-12-2022 and 31-03-2023.

COMMITTEE MEETINGS

Internal Complaints Committee

During the year Committee members has met 2 (TWO) times during the Financial Year 2022-23.

On 09-09-2022 and 31-03-2023

ANNUAL GENERAL MEETING

The Annual General Meeting of the company held on 30th September 2022 during the year.

EXTRA ORDINARY GENERAL MEETING

As per Section 100 of Companies Act, 2013, Company had not held any Extra Ordinary General Meeting for the financial year 2022-23.

BOARD MEETING AND AGM ATTENDANCE OF DIRECTORS DURING THE YEAR UNDER REVIEW

Name of Director	AGM	Board Meeting held during the year	Attended	% of Attendance
Ms. Nayonn Kanchan	Yes	5	5	100
Ms. Nupur Kanchan	Yes	5	5	100

Internal Complaints Committee

Name of Director	Committee Meeting held during the year	Attended	% of Attendance
Ms. Nayonn Kanchan	2	2	100
Ms. Nupur Kanchan	2	2	100

DIRECTORS' RESPONSIBILITY STATEMENT

In accordance with the requirement under section 134(5) of the Companies Act, 2013 with respect to the Directors' Responsibility Statement, your Directors hereby confirm as under:

1. that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any,
2. The Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the ~~surplus~~ deficit of the company for that period,
3. that the directors have taken proper & sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities,
4. The Directors have prepared the annual accounts for the year under review on a going concern basis.
5. That the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND THE DATE OF THE REPORT

No Material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the report

INTERNAL FINANCIAL CONTROLS

The Company has adequate internal financial controls with reference to the Financial Statements commensurate with the size of the company and the nature of its business

RISK MANAGEMENT POLICY

The Board of Directors of Company are continuously monitoring various risk attached to the business. The Board of Directors on the basis of past experience ensures management of risk and take necessary steps to mitigate the risks.

In the opinion of the Board there are no risk elements which may threaten the existence of the company except general market risks, risk due to effect of changes in government policies, competition risks and risk due to natural calamities.

SIGNIFICANT AND MATERIAL ORDERS

There are no significant material orders passed by the Regulators / Courts / Tribunal which would impact the going concern status of the Company and its future operations. Hence, disclosure pursuant to Rule 8 (5) (vii) of Companies (Accounts) Rules, 2014 is not required.

FRAUDS

During the year under review, the Statutory Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees u/s 143(12) of the Companies Act 2013, details of which needs to be mentioned in this Report.

LOANS, GUARANTEES, SECURITIES OR INVESTMENTS

During the year under review, the Company has not advanced any loans/ given guarantees/ provided securities or made any investments, as per section 186 of The Companies Act 2013.

SUBSIDIARY COMPANIES, JOINT VENTURE OR ASSOCIATE COMPANIES:

The Company does not have any Subsidiary, Joint Venture or Associate Companies.

CORPORATE SOCIAL RESPONSIBILITY

Provisions of Corporate Social Responsibility are not applicable to the company as it does not full-fill the criteria of having minimum net worth or turnover or profit.

COST RECORDS AND COST AUDIT

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable for the business activities carried out by the Company.

EXTRACT OF ANNUAL RETURN

The Company doesn't have any website hence company has not provided any web link of Form MGT-7A.

Pursuant to the provisions of Sections 134(3)(a) and Section 92(3) of the Companies Act, 2013 and Rule of the Companies (Management and Administration) Rules, 2014 the Annual Returns of the Company in the prescribed Form MGT-7A is kept in physical mode in companies registered office for shareholders verification.

RELATED PARTIES SECTION 188(1)

Details of transactions with the Related Parties as covered u/s 188(1) is annexed as **Annexure II** in Form no. AOC - 2 to this Report.

SECRETARIAL STANDARDS

During the year under review, the Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The company is taking adequate steps to conserve the energy at all levels and also implementing various measures for reduction in consumption of energy. There is no technology absorption during the year.

FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company has neither received nor expended any foreign exchange during the year.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As required by Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the company has developed an Anti-sexual Harassment policy to comply with the provisions of the said act.

Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy. The Policy is gender neutral.

During the year under review, **NO** complaints with allegations of sexual harassment were filed, all of which were disposed-off as per the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal)

Act, 2013.

Internal Complaints Committee

Name of Director	Committee Meeting held during the year	Attended	% of Attendance
Ms. Nayonn Kanchan	2	2	100
Ms. Nupur Kanchan	2	2	100

AUDITORS REPORT

The Auditors' Report for the year does not contain any qualification, reservation or adverse remark.

Provision relating to submission of Secretarial Audit Report is not applicable to the Company.

AUDITORS

Ms. Vaishali Kiran & Associates, Chartered Accountants Pune (ICAI FRN 145768W) were appointed as the Statutory Auditors Company for a period of five consecutive years at the AGM of members, from the conclusion of the AGM held on 30th December 2020 till the conclusion of the AGM to be held in 2025 (i.e. F.Y. 2020-2025) on a remuneration mutually agreed upon by the Board of Directors and the Statutory Auditors.

The auditors have given a certificate to the effect that their appointment if made will be within the prescribed limits specified u/s 139 of the Companies Act 2013.

PARTICULARS OF EMPLOYEES

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014

SHARE CAPITAL

The paid up Equity Share Capital as at 31.03.2023 stood at Rs. 1.00 Lakh.

During the year under review, the company has not issued any share with differential voting rights nor granted any stock options or sweat equity or warrants.

a. BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

b. SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

c. BONUS SHARES

No Bonus Shares were issued during the year under review.

ACKNOWLEDGEMENT

Directors wish to place on record their thanks and gratitude to:

1. The Central and State Government as well as their respective Departments and Development Authorities connected with the business of the Company for their co-operation and continued support.
2. The Shareholders, Suppliers and The Bankers for the trust and confidence reposed and to the customers for their valued patronage.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
AKSHARNANDAN EDUCATION AND FOUNDATION



NAYONN KANCHAN
DIRECTOR
DIN: 08075170
Pune, 06th September 2023



NUPUR KANCHAN
DIRECTOR
DIN: 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION

Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm's length basis

Sr. No.	Particulars	Details
a	Name(s) of the related party and nature of relationship	NIL
b	Nature of contracts / arrangements / transactions	NIL
c	Duration of the contracts / arrangements / transactions	NIL
d	Salient terms of the contracts or arrangements or transactions including the value, if any	NIL
e	Justification for entering into such contracts or arrangements or transactions	NIL
f	date(s) of approval by the Board	NIL
g	Amount paid as advances, if any	NIL
h	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NIL

2. Details of material contracts or arrangement or transactions at arm's length basis

(a) Name(s) of the related party and nature of relationship:

Sl. No	Name of related party	Nature of relationship
1.	Nayonn Suresh Kanchan	Director
2.	Nupur Suresh Kanchan	Director

(b) Nature of contracts/arrangements/transactions:

NIL

Sl. No	Name of related party	Nature of contracts/ arrangements
1.		
2.		

c	Duration of the contracts / arrangements / transactions	NIL
d	Salient terms of the contracts or arrangements or transactions including the value, if any	NIL
e	Date(s) of approval by the Board, if any	NIL
f	Amount paid as advances, if any	NIL

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
AKSHARNANDAN EDUCATION AND FOUNDATION



NAYANN KANCHAN
DIRECTOR

DIN: 08075170

Pune, 06th September 2023



NUPUR KANCHAN
DIRECTOR

DIN: 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION
Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

**ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN
THE BOARD'S REPORT DETAILS OF CSR ACTIVITIES**

The CSR provisions are not applicable to the Company as it does not fulfill the criteria of having minimum net worth or turnover or profit.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
AKSHARNANDAN EDUCATION AND FOUNDATION



NAYONN KANCHAN

DIRECTOR

DIN: 08075170

Pune, 06th September 2023



NUPUR KANCHAN

DIRECTOR

DIN: 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION

Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

LIST OF DIRECTORS AS AT 31ST MARCH 2023.

Particulars	DIN	Address
Ms.Nayonn Suresh Kanchan	08075170	Irrigation Colony, Pune Solapur Road,Uruli Kanchan Pune-412202
Ms. Nupur Suresh Kanchan	08603847	Irrigation Colony, Pune Solapur Road, Uruli Kanchan Pune-412202

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
AKSHARNANDAN EDUCATION AND FOUNDATION

NAYONN KANCHAN

DIRECTOR

DIN: 08075170

Pune, 06th September 2023

NUPUR KANCHAN

DIRECTOR

DIN: 08603847

AKSHARNANDAN EDUCATION AND FOUNDATION
Kanchan Vasti, GatNo.358, Urulikanchan, Pune: -412202

CIN: U80902PN2019NPL187632

LIST OF SHAREHOLDERS AS ON DATE 31 MARCH 2023.

Share holder	Shares (Nos)	Address
Ms.Nayonn Kanchan	5,000	Irrigation Colony, Pune Solapur Road,Uruli Kanchan Pune-412202
Ms Nupur Kanchan	5,000	Irrigation Colony, Pune Solapur Road,Uruli Kanchan Pune-412202
	<hr/> 10,000	

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
AKSHARNANDAN EDUCATION AND FOUNDATION

NAYONN KANCHAN
DIRECTOR
DIN: 08075170
Pune, 06th September 2023

NUPUR KANCHAN
DIRECTOR
DIN: 08603847

