INDEPENDENT AUDITOR'S REPORT

To
The Members
M/S COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
4837 G/F AHATA KIDARA BARA HINDU RAO, DELHI-110005 IN

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s Collective Human Actions for Development Foundation** ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements' Responsibility on the Financial Statements

The Company's Management is responsible for 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 Standards notified under the Companies Act, 2013 ("the Act") and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us the 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:

a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2024;
b) in the case of the Profit and Loss Account, of the loss for the year ended on that date; and

Kumar Kapil & Associates
FRN: 025337C
Chartered Accountant

Report on other Legal & Regulatory Requirements

i. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure-2**, a statement on the matters specified in paragraphs 3 and 4 of the Order.

ii. As required by section 143(3) of the Act, we report that:
   a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
   b. proper books of account as required by law have been kept by the company and proper returns adequate for the purposes of audit have been received from branches not visited:
   c. no accounts of any branch office of the company have been audited under sub-section (8) as it was not mandatory;
   d. The company's balance sheet and profit and loss account dealt with in the report are in agreement with the books of account and returns;
   e. the financial statements comply with the accounting standards;
   f. there have been no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the company;
   g. no qualification, reservation or adverse remark relating to the maintenance of accounts and other matters connected therewith;
   h. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure-3**";
   i. As per information & explanations given by the management, the Company has an internal audit system.

For Kumar Kapil & Associates
Chartered Accountants

Kumar Kapil & Associates
CA
FRN: 025337C
Chartered Accountant

CA. Kapil Kumar
M. No.: 440245
Place: Dehradun
Date 05-10-2024

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
4837 G/F AHATA KIDARA BARA HINDU RAO, DELHI-110005 IN
CIN U85300DL2018NPL332289
BALANCE SHEET AS AT 31ST MARCH 2024

Particulars	Note No.	(In Rs.) 31st March, 2024 Amount (Rs.)	(In Rs. '100') 31st March, 2024 Amount (Rs.)	(In Rs.) 31st March, 2023 Amount (Rs.)	(In Rs. '100') 31st March, 2023 Amount (Rs.)
1	2				
I EQUITY AND LIABILITIES					
1 Shareholders' funds					
(a) Share capital	1	10,000.00	100.00	10,000.00	100
(b) Reserves and surplus	2	96,301.50	-963.02	10,476.40	104
2 Share application money pending allotment					
3 Non-current liabilities					
(a) Long term borrowings					
4 Current liabilities					
(a) Short Term Borrowings	3	112,564.38	1,125.64	-	
(b) Trade payables	4	-	-	-	
(A) Total outstanding dues of micro enterprises and small enterprises		-		-	
(B) Total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-	-	
(c) Other current liabilities	5	10,000.00	100.00	87,267.00	872
(d) Short term provisions		-	-	-	
TOTAL		36,262.88	362.63	86,790.60	867
II ASSETS					
1 Non-current assets					
(a) Property, Plant and Equipments					
(i) Tangible assets	6	1,049.76	10.50	1,749.60	17
(ii) Intangible assets		-		-	
(b) Investment_FDR		-	-	-	
(c) Long term loan and advances	7	-	-	-	-
(d) Deffered Tax Asset (Net)		-	-	-	
2 Current assets					
(a) Inventories	8	-	-	-	-
(b) Trade receivables	9	-	-	25,410.00	254
(c) Cash and cash equivalents	10	32,446.12	324.46	59,631.00	596
(d) Short-term loans and advances	11	2,767.00	27.67	-	-
(e) Other current assets		-	-	-	-
TOTAL		36,262.88	362.63	86,790.60	867
Notes on Accounts forming integral part of financial statements	12				

As per our report on even date.
For Kumar Kapil & Associates
(Chartered Accountants)
FRN: 025337C

Kumar Kapil & Associates
FRN: 025337C
Chartered Accountant

CA Kapil Kumar
(Prop.)
M.No: 440245
UDIN:

Date: 05-10-2024
Place: Dehradun

FOR COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION

Mr. Mukul Kumar Sharma
Director
DIN: 08107393

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

Date:
Place: Thanabhawan

Aditya

Mr. Aaditya Kumar
Director
DIN: 08107394

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION

4837 G/F AHATA KIDARA BARA HINDU RAO, DELHI 110006 IN

CIN: U85300DL2018NPL332289

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

	Particulars	Note No.	(In Rs.) 31st March, 2024 Amount (Rs.)	(In Rs. '100') 31st March, 2024 Amount (Rs.)	(In Rs.) 31st March, 2023 Amount (Rs.)	(In Rs. '100') 31st March, 2023 Amount (Rs.)
I	Revenue from operations	13	29,889.00	298.89	501,102.00	5,011.02
II	Other income	14				-
III.	Total Revenue (I + II)		29,889.00	298.89	501,102.00	5,011.02
IV	Expenses				-	
	Cost of materials consumed			-	170,230.00	1,702.30
	Purchases of Stock-in-Trade					
	Changes in inventories of finished goods, work-in-progress and stock-in-Trade		-	-		
	Direct Manufacturing/Trading Expenses	15	-	-		
	Finance Cost	16	-			
	Employee Benefits Expenses	17	105,000.00	1,050.00	244,360.00	2,443.60
	Administrative and Other Expenses	18	10,014.26	100.14	38,916.00	389.16
	Depreciation and amortization expense		699.84	7.00	1,166.40	11.66
	Total expenses		115,714.10	1,157.14	454,672.40	4,546.72
V.	Profit before exceptional and extraordinary items and tax (III-IV)		-85,825.10	-858.25	46,429.60	464.30
VI	Exceptional items		-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)		-85,825.10	-858.25	46,429.60	464.30
VIII	Extraordinary Items					
IX.	Profit before tax (VII- VIII)		-85,825.10	-858.25	46,429.60	464.30
X	Tax expense					
	(1) Current tax		-	-	12,375.00	
	(2) Deferred tax		-	-	-	-
XI	Profit (Loss) for the period (IX - X)		-85,825.10	-858.25	34,054.60	464.30
XII	Earnings per equity share:					
	(1) Basic		-85.83	-0.86	34.05	0.34
	(2) Diluted		-85.83	-0.86	34.05	0.34

As per our report on even date.
For Kumar Kapil & Associates
(Chartered Accountants)
FRN: 025337C

CA Kapil Kumar
(Partner)
M.No: 440245
UDIN:

Date: 05-10-24
Place: Dehradun

FOR COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION

Mr. Mukul Kumar Sharma
Director
DIN: 08107393

Mr. Aaditya Kumar
Director
DIN: 08107394

Aditya

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

Date:
Place: Dehradun

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
[illegible] AHATA KIDARA BARA HINDU RAO, DELHI 110006 IN
CIN: [illegible]
Notes forming part of Balance Sheet as at 31.03.2024

NOTE 1 Share Capital

Share Capital	(In Rs.) 31st March, 2024 Amount (Rs.)	(In Rs.) 31st March, 2023 Amount (Rs.)
Authorised		
1,000 Equity Shares of Rs. 10/- each	10,000.00	10,000.00
Issued		
1,000 Equity Shares of Rs. 10/- each	10,000.00	10,000.00
Subscribed & Paid up		
1,000 Equity Shares of Rs. 10/- each	10,000.00	10,000.00
Total	10,000.00	10,000.00

NOTE 2 Reserve & Surplus

Reserves & Surplus	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
Surplus in Profit & Loss Account		
Opening balance	10,476.40	44,531.00
(+) Net Profit/(Net Loss) For the current year	85,825.10	34,054.60
(+) Provisions reversed		
Total	-96,301.50	10,476.40

NOTE 3 Short Term Borrowings

Short Term Borrowings	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
Usecured Loan		
Director's Loan	112,564.38	-
Total	112,564.38	-

NOTE 5 Other Current Liabilities

Other Current Liabilities	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
Audit Fees & Accounting Fees	10,000.00	15,000.00
Provision for Income Tax	-	12,375.00
Other Payable	-	59,892.00
Total	10,000.00	87,267.00

NOTE 7 Long Term Loans and Advances

Long Term Loans and Advances	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
Unsecured, considered good	-	-
Total	-	-

Note 8 Inventories

Inventories	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
a Raw Materials and components (Valued at lower of cost or market value)		
Goods-in transit	-	-
b Finished goods (Valued at lower of cost or market value)		
Goods-in transit	-	-
Total	-	-

NOTE 10 Cash and Cash Equivalents

Cash and cash equivalents	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
a Balances with banks		
Bank of Baroda	32,446.12	59,631.00
b Cash on hand		
Total	32,446.12	59,631.00

NOTE 11 Short term Loans and advances

Short-term loans and advances	31st March, 2024 Amount (Rs.)	31st March, 2023 Amount (Rs.)
Unsecured, considered good		
1 Input Tax Credit		
2 TDS Receivables AY 2024-25	2,767.00	
Total	2,767.00	

Annexed to the Balance Sheet of Even date

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

Aditya
COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVLLOPMENT FOUNDATION
4817 G/F AHATA KIDARA BARA HINDU RAO, DELHI 110005 IN
CIN U01100UR2016PTC007199

Notes forming part of Profit & Loss Account for the Year Ended 31-03-2024

NOTE 12 Revenue form Operations

	(In Rs.)	(In Rs.)
Revenue from Operations	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Sales of Products	29,889.00	501,102.00
Other operating revenues		
Total	29,889.00	501,102.00

NOTE 13 Other Incomes

Other Incomes	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Misc Income		
Total	-	-

NOTE 14 Direct Manufacturing/Trading Expenses

Direct Manufacturing/Trading Expenses	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Labour Expenses	-	-
Packing and Forwarding Charge	-	-
Total	-	-

NOTE 15 Finance Cost

Finance Cost	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Interest on CC/Loan	-	-
Documentation Charges	-	-
Loan Processing fees	-	-
Total	-	-

NOTE 17 Employee Benefits Expense

Employee Benefits Expense	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Salaries and Incentives	105,000.00	244,360.00
Total	105,000.00	244,360.00

NOTE 18 Administrative and Other Expenses

Administrative and Other Expenses	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Accounting Charge	-	-
Bank Charges	14.26	366.00
Professional Fees	10,000.00	15,500.00
Printing Expenses	-	14,650.00
Electricity Expenses	-	8,400.00
Total	10,014.26	38,916.00

Disclosure of Audit fees

Audit Fees	31st March, 2024	31st March, 2023
	Amount (Rs.)	Amount (Rs.)
Payments to the auditor as		
a statutory auditors	10,000.00	15,500.00
b for direct taxation matters,	-	-
c. for company law matters,	-	-
d for management services,	-	-
e for indirect taxation services,	-	-
f. for reimbursement of expenses;	-	-
Total	10,000.00	15,500.00

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

Aditya
COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
4837 G/F AHATA KIDARA BARA HINDU RAO, DELHI-110005 IN
CIN: U01100UR2016PTC007199
Schedule of Fixed Assets as per the Companies Act

Note 6 Fixed Assets

(In Rs.) (In Rs.)

	Fixed Assets	Date of Acquisition	Rate	Useful Life (Years)	Gross Block			Accumulated Depreciation				Net Block	
					As at 31st March, 2023	Additions/ (Disposals)	As at 31st March, 2024	As at 31st March, 2023	Depreciation charge for the year	On disposals	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2024
					Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
1	***Tangibles Assets***												
	Computer		40.00%	3	1,749.60	-	1,749.60	-	699.84	-	699.84	1,749.60	1,049.76
	Total				**1,749.60**	**-**	**1,749.60**	**-**	**699.84**	**-**	**699.84**	**1,749.60**	**1,049.76**

Annexed to the Balance Sheet of Even date.

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

Aditya

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR