

# AUDIT REPORT

FOR THE ACCOUNTING YEAR

**2024 - 2025**

OF

**PARANGAT EDUCATIONAL**  
**FOUNDATION**

C/O RITESH KUMAR, WARD NO 05, Bakhari Supayan,  
VAISHALI, Azampur B.O, BIHAR-844504

BY  
AUDITORS :

**D K JAMUAR & CO**  
**CHARTERED ACCOUNTANTS**  
A-405, UTTAM PLACE, KHAJPURA, BAILEY ROAD,  
PATNA-800014 BIHAR

# **PARANGAT EDUCATIONAL FOUNDATION**

C/o Ritesh Kumar, Jurawanpur Gopalpur, Bidupur Bazar, Vaishali, Bidupur,  
Bihar, India, 844504

CIN NO: U85500BR2023NPL066893

## **Director's Report**

To,

The Members of

PARANGAT EDUCATIONAL FOUNDATION

C/O RITESH KUMAR, WARD NO 05, Bakhari Supayan, VAISHALI, Azampur B.O, BIHAR-844504

Your Directors have pleasure in presenting the 2<sup>nd</sup> Annual Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31/03/2025

## **FINANCIAL SUMMARY AND HIGHLIGHTS**

<b>Particulars</b>	<b>Current year</b>	<b>Previous Year</b>
Revenue from Operations		
Other Income	307000	108700
<b>Total Income</b>	<b>307000</b>	<b>108700</b>
Depreciation	260337.86	64862.82
<b>Tax</b>		
Current Tax	0	0
Deferred Tax	-28190	7483
<b>Profit/(Loss) after Tax</b>	<b>-199455.86</b>	<b>-67465.82</b>
Earnings per share (Rs.) :		
Basic	0	0
Diluted	0	0

## **TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013**

The Company has transferred Rs -199455.86 under the head of Reserve and Surplus Account. The Reserve and Surplus Account as on 31/03/2025 stood at Rs -266921.68 as compared to Rs -67465.82 as on 31/03/2024

# PARANGAT EDUCATIONAL FOUNDATION

C/o Ritesh Kumar, Jurawanpur Gopalpur, Bidupur Bazar, Vaishali, Bidupur,  
Bihar, India, 844504

CIN NO: U85500BR2023NPL066893

## STATE OF COMPANY'S AFFAIRS

i	Segment-wise position of business and its operations	The Company is engaged in the Computer Training and providing Computer Training and during the year under review, the total Income of the Company was Rs 307000.00 against Rs 108700.00 in the previous year. During the period, The Company has earned a Profit after tax of Rs -199455.86 compared to Rs -67465.82 in the previous year.
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## SHARE CAPITAL STRUCTURE OF THE COMPANY:

### a) Authorized Capital:

Rs. 1000000 (Rs. Ten Lakhs Only) divided into 100000 Equity Shares of Rs. 10 each.

### b) Issued Capital:

Rs. 100000 (Rs. One Lakhs Only) divided into 10000 Equity Shares of Rs. 10each.

### c) Subscribed and Paid-up Capital:

Rs. 100000 (Rs. One Lakhs Only) divided into 10000 Equity Shares of Rs. 10each.

## BOARD OF DIRECTORS

The board of directors of the company duly constituted. Following Changes have been made during the year.

SN	DIN	Name	Designation	Date of Appointment / Change in Designation/ / Cessation	Nature of Change Appointment / Change in Designation/ / Cessation
1	10447433	RITESH KUMAR	DIRECTOR	30.12.2023	
2	10447432	PURNIMA KUMARI	DIRECTOR	30.12.2023	

## MEETINGS OF THE BOARD OF DIRECTORS

The following Meetings of the Board of Directors were held during the Financial Year 2025

SN	Date of Meeting	Board Strength	No. of Directors Present
1	12.06.2024	2	2
2	02.09.2024	2	2
3	30.09.2024	2	2
4	27.12.2024	2	2
5	21.03.2025	2	2

# **PARANGAT EDUCATIONAL FOUNDATION**

C/o Ritesh Kumar, Jurawanpur Gopalpur, Bidupur Bazar, Vaishali, Bidupur,  
Bihar, India, 844504

CIN NO: U85500BR2023NPL066893

## **BOARD EVALUATION**

The Board evaluated the effectiveness of its functioning and that of the Committees and of individual directors by seeking their inputs on various aspects of Board/Committee Governance.

The aspects covered in the evaluation included the contribution to and monitoring of corporate governance practices, participation in the long-term strategic planning and the fulfillment of Directors' obligations and fiduciary responsibilities, including but not limited to, active participation at the Board and Committee meetings. The Chairman of the Board had one-on-one meetings with the Independent Directors and the Chairman of the Nomination and Remuneration Committee had one-on-one meetings with the Executive and Non-Executive Directors. These meetings were intended to obtain Directors' inputs on effectiveness of Board/Committee processes. The Board considered and discussed the inputs received from the Directors. Further, the Independent Directors at their meeting, reviewed the performance of Board, Chairman of the Board and of Non-Executive Directors.

## **DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments 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 profit and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) Company being an listed/unlisted company, the said para is applicable and complied accordingly / not applicable.
- (f) 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.

# **PARANGAT EDUCATIONAL FOUNDATION**

C/o Ritesh Kumar, Jurawanpur Gopalpur, Bidupur Bazar, Vaishali, Bidupur,  
Bihar, India, 844504

CIN NO: U85500BR2023NPL066893

## **INTERNAL FINANCIAL CONTROLS**

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

1. The internal financial control systems are commensurate with the size and nature of its operations.
2. All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.
3. Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.
4. The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Board of Directors for review and necessary action.

## **STATUTORY AUDITORS AND THEIR REPORT**

At the Annual General Meeting held on 02/09/2024 M/s. D K JAMUAR & CO, Chartered Accountants (FRN No. 0010648C) was appointed as statutory auditors of the company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2027-28. In terms of the first proviso to Section 139 of the Companies Act, 2013.

Company has received certificate from the Auditors to the effect they are not disqualified to continue as statutory auditors under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor's Report are self-explanatory.

## **ANNUAL RETURN**

The copy of Annual Return as required under section 134(3) of the Companies Act, 2013, is available on Company's address.

# PARANGAT EDUCATIONAL FOUNDATION

C/o Ritesh Kumar, Jurawanpur Gopalpur, Bidupur Bazar, Vaishali, Bidupur,  
Bihar, India, 844504

CIN NO: U85500BR2023NPL066893

## APPRECIATION AND ACKNOWLEDGEMENT

Your Directors place on record their deep appreciation to employees at all levels for their hard work, dedication and commitment. The Board places on record its appreciation for the support and co-operation, your company has been receiving from its Suppliers, Retailers, Dealers & Distributors and others associated with the Company. The Directors also take this opportunity to thank all Clients, Vendors, Banks, Government and Regulatory Authorities for their continued support.

Date 31/03/2025

Place PATNA



*Ritesh Kumar Singh*  
RITESH KUMAR  
(DIN : 10447433)

For & on behalf of the Board of Directors

*Purnima Kumari*  
PURNIMA KUMARI  
(DIN : 10447432)

### Contact Us :

PARANGAT EDUCATIONAL FOUNDATION  
C/O RITESH KUMAR, WARD NO 05, Bakhari Supayan, VAISHALI, Azampur B.O, BIHAR-  
844504  
U85500BR2023NPL066893

### INDEPENDENT AUDITOR'S REPORT

To the Members of  
PARANGAT EDUCATIONAL FOUNDATION

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

##### Opinion

We have audited the Financial Statements of PARANGAT EDUCATIONAL FOUNDATION ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of profit and loss, (*statement of changes in equity*) and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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 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, and its profit/loss, (*changes in equity*) and its cash flows for the year ended on that date.

##### Basis for Opinion

We conducted our audit of the Financial Statements 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.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the [information included in the X report, but does not include the Financial Statements and our auditor's report thereon.

- a) Based on our examination of the books of accounts produced before us, the company has maintained manual books of accounts therefore reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable in case of the company.



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 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 Responsibility 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, (changes in equity) and cash flows 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's 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 scepticism 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 adequate internal financial controls system in place and the operating effectiveness of such controls

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since

- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.

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

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.

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 [and proper returns adequate for the purposes of our audit have been received from the branches not visited by us.]

The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report



The Balance Sheet, the Statement of Profit and Loss, (the Statement of Changes in Equity) and the Cash Flow Statement dealt with by this Report are in agreement with the books of account [and with the returns received from the branches not visited by us].

In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;

Or

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

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.

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any



person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on such audit procedures which we have 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) contain any material mis-statement.

The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

UDIN : 25475740BMKUTJ6790

Place : PATNA  
Date : 29/09/2025



for D.K. JAMUAR AND CO.  
Chartered Accountants


DHEERAJ KUMAR  
A-405, UTTAM PLACE, KHAJPURA,  
BAILEY ROAD, PATNA-01  
0010648C


**PARANGAT EDUCATIONAL FOUNDATION**  
**CIN : U85500BR2023NPL066893**  
**BALANCE SHEET AS AT 31/03/2025**

**UDIN :**  
In ₹

Particulars	Note No.	as at 31/03/2025	as at 31/03/2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	2.1	100000.00	100000.00
Reserves and surplus	2.2	(266921.68)	(67465.82)
Money received against share warrants		-	-
		(166921.68)	32534.18
Share application money pending allotment		-	-
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
Deferred tax liabilities (Net)	2.3	-	7483.00
Other Long term liabilities		-	-
Long-term provisions		-	-
		0.00	7483.00
<b>Current liabilities</b>			
Short-term borrowings		-	-
Trade payables	2.4	-	-
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		168270.00	135400.00
Other current liabilities	2.5	304460.00	421400.00
Short-term provisions		-	-
		472730.00	556800.00
<b>TOTAL</b>		<b>305808.32</b>	<b>596817.18</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	2.6	173299.14	433637.18
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
		173299.14	433637.18
Non-current investments		-	-
Deferred tax assets (net)	2.7	28190.00	-
Long-term loans and advances		-	-
Other non-current assets		-	-
		201489.14	433637.18
<b>Current assets</b>			
Current investments		-	-
Inventories		-	-
Trade receivables		-	-
Cash and cash equivalents	2.8	104319.18	163180.00
Short-term loans and advances		-	-
Other current assets		-	-
		104319.18	163180.00
Accounting Policies and Notes on Accounts	1.0		
<b>TOTAL</b>		<b>305808.32</b>	<b>596817.18</b>

In terms of our attached report of even date  
For D K JAMUAR & CO  
CHARTERED ACCOUNTANTS  
FRN : 0010648C

  
**DHEERAJ KUMAR**  
(PARTNER)  
M. NO. : 475740  
UDIN: 25475740B1K116730



For PARANGAT EDUCATIONAL FOUNDATION

  
**RITESH KUMAR**  
(DIRECTOR)  
(DIN : 10447433)



  
**PURNIMA KUMARI**  
(DIRECTOR)  
(DIN : 10447432)



**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025**

**Note No. 2.1 Share Capital**

In ₹

Particulars	as at 31/03/2025	as at 31/03/2024
<b>Authorised</b>		
100000 (100000) Equity Shares Equity of ₹ 10/- Par Value	1000000.00	1000000.00
	<b>1000000.00</b>	<b>1000000.00</b>
<b>Issued</b>		
10000 (10000) Equity Shares Equity of ₹ 10/- Par Value	100000.00	100000.00
	<b>100000.00</b>	<b>100000.00</b>
<b>Subscribed</b>		
10000 (10000) Equity Shares Equity of ₹ 10/- Par Value	100000.00	100000.00
	<b>100000.00</b>	<b>100000.00</b>
<b>Paidup</b>		
10000 (10000) Equity Shares Equity of ₹ 10/- Par Value Fully Paidup	100000.00	100000.00
	<b>100000.00</b>	<b>100000.00</b>

**Holding More Than 5%**

Particulars	as at 31/03/2025		as at 31/03/2024	
	Number of Share	% Held	Number of Share	% Held
Purnima Kumari	5000	50.00	5000	50.00
Ritesh Kumar	5000	50.00	5000	50.00

**Shareholding of Promoters**

**Shares held by promoters as at 31/03/2025**

**Equity Shares Equity of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Ritesh Kumar	5000	50	0
2	Purnima Kumari	5000	50	0

**Shares held by promoters as at 31/03/2024**

**Equity Shares Equity of ₹ 10**

Shares held by promoter at the end of year				% change during the year
SN	Promoters Name	No. of Shares	% of total shares	
1	Ritesh Kumar	5000	50	0
2	Purnima Kumari	5000	50	0

**Note No. 2.2 Reserve and Surplus**

In ₹

Particulars	as at 31/03/2025	as at 31/03/2024
Profit and Loss Opening	(67465.82)	0.00
Amount Transferred From Statement of P&L	(199455.86)	(67465.82)
	<b>(266921.68)</b>	<b>(67465.82)</b>
	<b>(266921.68)</b>	<b>(67465.82)</b>



**Note No. 2.3 Deferred Taxes**

In ₹

Particulars	as at 31/03/2025	as at 31/03/2024
<b>Deferred Tax Assets</b>		
Property, Plant and Equipment	28190.00	0.00
	<b>28190.00</b>	<b>0.00</b>
<b>Deferred Tax Liabilities</b>		
Depreciation	0.00	7483.00
	<b>0.00</b>	<b>7483.00</b>

**Note No. 2.4 Trade Payables**

as at 31/03/2025

In ₹

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
<b>(ii) Others</b>						
Sundry Creditors	168270.00	0.00	0.00	0.00	0.00	168270.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

as at 31/03/2024

In ₹

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Not due	
(i) MSME	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Others	135400.00	0.00	0.00	0.00	0.00	135400.00
(iii) Disputed dues - MSME	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Disputed dues - Others	0.00	0.00	0.00	0.00	0.00	0.00

**Note No. 2.5 Other Current Liabilities**

In ₹

Particulars	as at 31/03/2025	as at 31/03/2024
<b>Other payables</b>		
<b>Bill Payable</b>		
Audit Fee	13000.00	10000.00
<b>Other Current Liabilities</b>		
Other Payable	291460.00	411400.00
	<b>304460.00</b>	<b>421400.00</b>



Note No. 2.6 Property, Plant and Equipment

In ₹

Particulars	Gross				Depreciation				Impairment			Net			
	Openi ng as at 01/04 /2024	Additi on	Deduc tion	Reval uation	Closing as at 31/03/ 2025	Openi ng as at 01/04 /2024	Durin g Period	Deduc tion	Other Adj.	Closing as at 31/03/20 25	Openin g as at 01/04/ 2024	During Period	Reversa l	Closin g as at 31/03 /2025	Closin g as at 31/03 /2024
<b>Plant and Machinery</b>															
COMPUTER EQUIPMENT	46000 0.00				460000. 00	62712. 00	25092 7.10			313639.10				14636 0.90	39728 8.00
<b>Total</b>	<b>46000 0.00</b>				<b>460000 .00</b>	<b>62712 .00</b>	<b>25092 7.10</b>			<b>313639.10</b>				<b>14636 0.90</b>	<b>39728 8.00</b>
<b>Furniture and Fixtures</b>															
FURNITURE AND FIXTURES	38500. 00				38500.0 0	2151.0 0	9410.7 6			11561.76				26938. 24	36349. 00
<b>Total</b>	<b>38500 .00</b>				<b>38500. 00</b>	<b>2151. 00</b>	<b>9410. 76</b>			<b>11561.76</b>				<b>26938 .24</b>	<b>36349 .00</b>
<b>Grand Total</b>	<b>49850 0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>498500 .00</b>	<b>64863 .00</b>	<b>26033 7.86</b>	<b>0.00</b>	<b>0.00</b>	<b>325200.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17329 9.14</b>	<b>43363 7.00</b>
<b>Previous</b>	<b>49850 0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>498500 .00</b>	<b>0.00</b>	<b>64862 .82</b>	<b>0.00</b>	<b>0.00</b>	<b>64862.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43363 7.18</b>	<b>49850 0.00</b>



**Note No. 2.8 Cash and cash equivalents**


In ₹

Particulars	as at 31/03/2025	as at 31/03/2024
Cash in Hand	3289.18	63240.00
<b>Balances With Banks</b>		
<b>Balance With Scheduled Banks</b>		
Current Account		
SBI	101030.00	99940.00
	<b>104319.18</b>	<b>163180.00</b>

In terms of our attached report of even date  
 For D K JAMUAR & CO  
 CHARTERED ACCOUNTANTS  
 FRN : 0010648C

For PARANGAT EDUCATIONAL FOUNDATION

  
 DHEERAJ KUMAR  
 (PARTNER)  
 M. NO. : 475740



  
 RITESH KUMAR  
 (DIRECTOR)  
 (DIN : 10447433)



  
 PURNIMA KUMARI  
 (DIRECTOR)  
 (DIN : 10447432)





**PARANGAT EDUCATIONAL FOUNDATION**  
**CIN : U85500BR2023NPL066893**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025**

**UDIN :**  
In ₹

Particulars	Note No.	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
Revenue from operations		-	-
Other income	2.9	307000.00	108700.00
<b>Total Income</b>		<b>307000.00</b>	<b>108700.00</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade		-	-
Employee benefits expense	3.0	96000.00	38800.00
Finance costs		-	-
Depreciation and amortization expense	3.1	260337.86	64862.82
Other expenses	3.2	178308.00	65020.00
<b>Total expenses</b>		<b>534645.86</b>	<b>168682.82</b>
Profit before exceptional and extraordinary items and tax		(227645.86)	(59982.82)
Exceptional items		-	-
Profit before extraordinary items and tax		(227645.86)	(59982.82)
Extraordinary Items		-	-
Profit before tax		(227645.86)	(59982.82)
Tax expense:	3.3		
Current tax		-	-
Deferred tax		(28190.00)	7483.00
Profit/(loss) for the period from continuing operations		(199455.86)	(67465.82)
Profit/(loss) from discontinuing operations		-	-
Tax expense of discontinuing operations		-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-
Profit/(loss) for the period		(199455.86)	(67465.82)
Earnings per equity share:			
Basic		-	-
Diluted		-	-

In terms of our attached report of even date  
For D K JAMUAR & CO  
CHARTERED ACCOUNTANTS  
FRN : 0010648C

  
DHEERAJ KUMAR  
(PARTNER)  
M. NO. : 475740




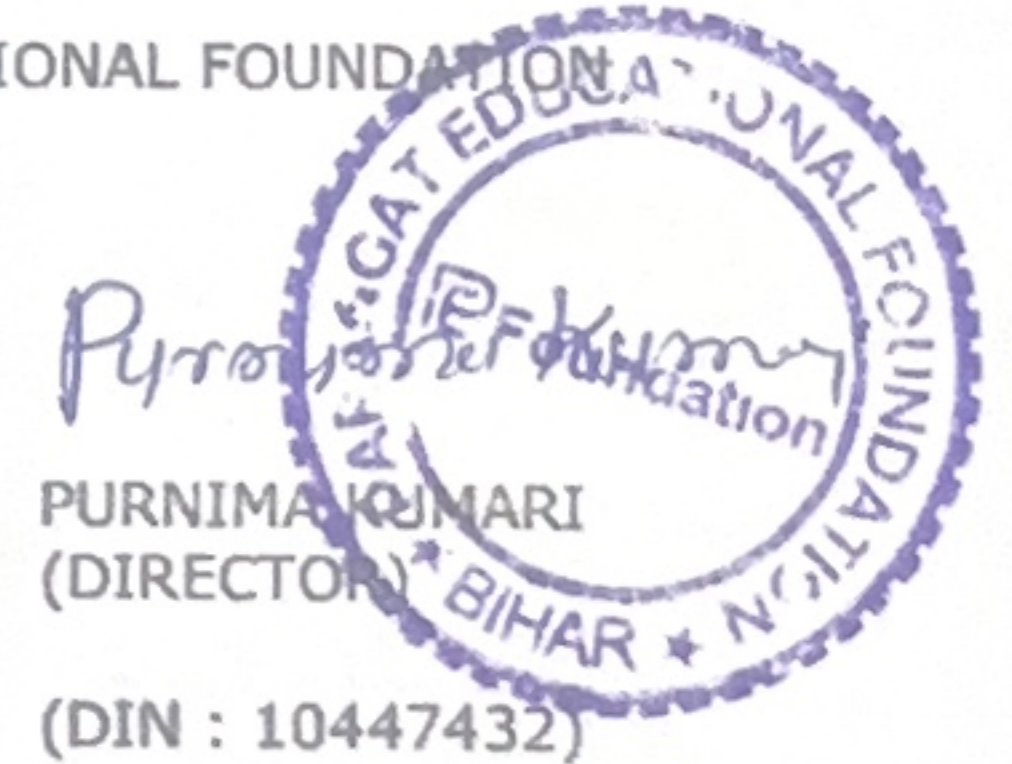
For PARANGAT EDUCATIONAL FOUNDATION

  
RITESH KUMAR  
(DIRECTOR)  
(DIN : 10447433)



For PARANGAT EDUCATIONAL FOUNDATION

  
PURNIMA KUMARI  
(DIRECTOR)  
(DIN : 10447432)



**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2025**

**Note No. 2.9 Other income**

Particulars	In ₹	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
<b>Miscellaneous</b>		
ACCA	55000.00	21600.00
DCA	15200.00	5200.00
NTT	60000.00	46300.00
DTP	14250.00	3000.00
TYPING	21250.00	2600.00
OTHER INCOME	141300.00	30000.00
	<b>307000.00</b>	<b>108700.00</b>

**Note No. 3.0 Employee benefits expense**

Particulars	In ₹	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
<b>Salary, Wages &amp; Bonus</b>		
Staff Salary	96000.00	18800.00
Field Officer	0.00	20000.00
	<b>96000.00</b>	<b>38800.00</b>

**Note No. 3.1 Depreciation and amortisation expense**

Particulars	In ₹	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
<b>Depreciation &amp; Amortisation</b>		
Depreciation Tangible Assets	260337.86	64862.82
	<b>260337.86</b>	<b>64862.82</b>

**Note No. 3.2 Other expenses**

Particulars	In ₹	
	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
<b>Administrative and General Expenses</b>		
<b>Telephone Postage</b>		
Mobile and Internet	14388.00	0.00
<b>Printing Stationery</b>		
Stationary	3840.00	4040.00
<b>Rent Rates And taxes</b>		
Rent	80000.00	28000.00
<b>Auditors Remuneration</b>		
Audit Fees	13000.00	10000.00
<b>Repairs Maintenance Expenses</b>		
Others	0.00	7200.00
<b>Electricity Expenses</b>		
Electricity	24200.00	6900.00
<b>Other Administrative and General Expenses</b>		
Misc Expenses	5880.00	2880.00
Accounting Charges	37000.00	0.00
Water Bill	0.00	6000.00
	<b>178308.00</b>	<b>65020.00</b>

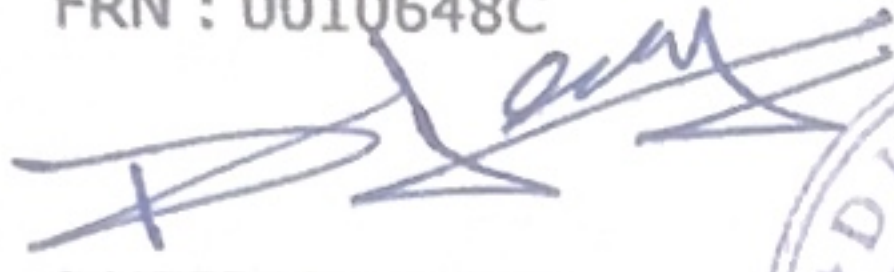


Note No. 3.3 Tax expense

In ₹

Particulars	For the Year Ended 31/03/2025	For the Year Ended 31/03/2024
<b>Deferred tax</b>		
Deferred Tax Liability	(28190.00)	7483.00
	<b>(28190.00)</b>	<b>7483.00</b>

In terms of our attached report of even date  
For D K JAMUAR & CO  
CHARTERED ACCOUNTANTS  
FRN : 0010648C



DHEERAJ KUMAR  
(PARTNER)  
M. NO. : 475740



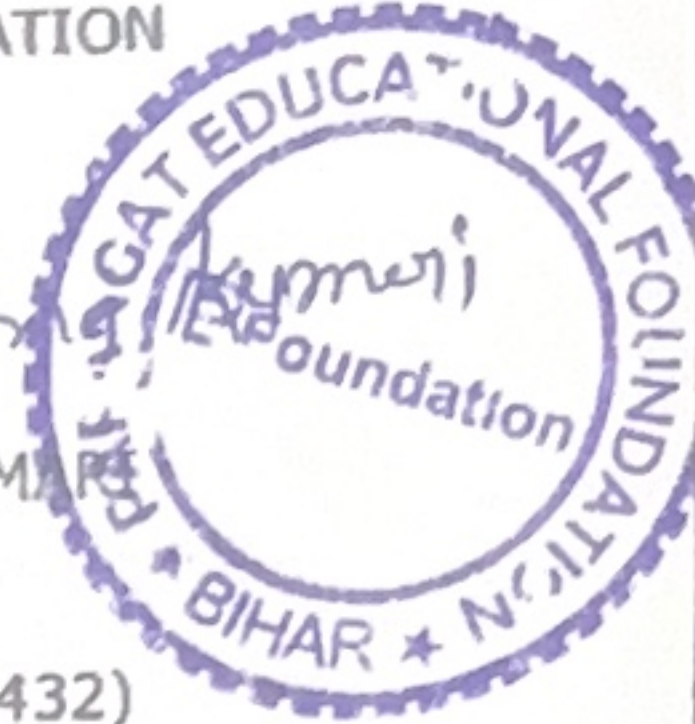
For PARANGAT EDUCATIONAL FOUNDATION



*Ritesh Kumar Singh*  
RITESH KUMAR  
(DIRECTOR)

(DIN : 10447433)

*Purnima Kumari*  
PURNIMA KUMARI  
(DIRECTOR)



(DIN : 10447432)

**[PART IV]**  
**BALANCE-SHEET ABSTRACT AND COMPANY'S GENERAL BUSINESS PROFILE**  
(or in the case the first return at any time since the incorporation of the company)

**I. Registration Details**

Registration No.	U85500BR20 23NPL066893	State Code
Balance Sheet date	31/03/2025	

**II. Capital raised during the year (amount Rs. thousands)**

Public Issue	Nil	Rights Issue	Nil
Bonus Issue	Nil	Private Placement	Nil

**III. Position of mobilisation and deployment of funds (amount in Rs. Thousands)**

Total liabilities	305.81	Total assets	305.81
<b>Equity and Liabilities</b>			
Paid-up-capital	100.00	Reserves and surplus	(266.92)
Money against share warrant	Nil	Share application money pending allotment	Nil
Non - Current Liabilities	Nil	Current Liabilities	472.73
<b>Assets</b>			
Net fixed assets	173.30	Investments	Nil
Net current assets	104.32	Loans and advances	Nil
Other non current assets	Nil	Deferred Tax Assets	28.19

**IV. Performance of company (amount in Rs. Thousands)**

Turnover	Nil	Other Income	307.00
Total expenditure	534.65	Profit/loss before tax	(227.65)
Profit/loss after tax	(199.46)	Earning per share in Rs.	Nil
Dividend rate %	Nil		

**V. Generic names of three principal products/services of company (as per monetary terms)**

Item Code No. (ITC Code)  
Product description

Item Code No. (ITC Code)  
Product description

Item Code No. (ITC Code)  
Product description

