



**M. Saha & Co.**  
Chartered Accountants

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Email : msaha\_co@yahoo.com

## INDEPENDENT AUDITOR'S REPORT

To the Members of Uma Guha Foundation

Report on the Audit of the Financial Statements

### Opinion

We have audited the accompanying financial statements of UMA GUHA FOUNDATION ("the Company"), which comprise the Balance Sheet as at 31st March 2025, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 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 deficit 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.

### Responsibilities of Management and Those Charged with Governance 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

*Uma Guha*





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.
- 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.

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

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

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

The Companies (Auditors' Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, is not applicable to this company as the reporting company does not fulfil any of the conditions laid down for the above-mentioned order's applicability.

*Ujjayanti Ghosh*





**M. Saha & Co.**  
Chartered Accountants

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) 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.
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- (f) 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 does not have any pending litigations which would impact its financial position.
  - (ii) the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - (iii) there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
  - (iv) (a) the management has represented that, to the best of its 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;
  - (b) the management has represented, that, to the best of its 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; and
- (c) Based on such audit procedures that 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 (a) and (b) contain any material mis-statement.
- (v) No dividend has been declared or paid during the year by the company.
- (vi) Based on our examination which included test checks, we report that the company maintains its books of accounts manually. Accordingly, the assessment and reporting responsibility under Rule 11(g) is not applicable.

Place: Kolkata  
Date: 05-06-2025



For M. Saha & Co.  
Chartered Accountants  
(Firm's Registration No. 305135E)

(CA. Debarshi Saha)  
Partner

(Membership No. 061398)  
UDIN: 25061398BMLEYJ1082

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

## COMPUTATION OF TOTAL INCOME & TAX

A.Y.- 2025 - 26; P.Y. 2024 - 25

Particulars	Amount (Rs)
<b>VOLUNTARY CONTRIBUTIONS</b>	
Other than corpus donation	
Other specific grants	
Other Donations	744,285.00
Total Contributions	744,285.00
Interest Income	9,544.00
	753,829.00
Less : Upto 15% Accumulation	4,518.00
	749,311.00
Application of income for charitable or religious purposes or for the Application towards the expenditure of the trust/institution	
Educational	755,211.00
Add: Opening Current Liabilities	5,900.00
Less: Amount which was not actually paid during P.Y. 2023-24	11,800.00
Total amount to be allowed as application	749,311.00
Accumulated/set apart for application to charitable/religious purposes	
Gross income after Exemption u/s 11	4,518.00
TOTAL INCOME (Rounded Off)	4,518.00
TAX PAYABLE ( as per Income Tax Act)	-
Add : Surcharge	-
Add : Education Cess	-
Less: Tax Deducted at Source	-
Less: Self Assessment Tax Paid	-
Payable / (Refundable)	-

For Uma Guha Foundation

*Arvind Bhattacharya*

Director

For Uma Guha Foundation

*Arpita Guha*

Director

For Uma Guha Foundation

*Indrani Paul Majumdar*

Director

For Uma Guha Foundation

*Chiranjit Guha*

Director

*Chiranjit Guha*

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

## BALANCE SHEET AS AT 31st MARCH, 2025

I EQUITY AND LIABILITIES	Note No	Rs.	31.03.2025 Rs.	Rs.	31.03.2024 Rs.
(1) <u>Shareholders' Funds</u>					
(a) Share Capital.	I	200,000.00		200,000.00	
(b) Reserve & Surplus.	II	(4,991.32)		(3,609.76)	
(c) Money received against share warrants			195,008.68		196,390.24
(2) Share application money pending allotment					
(3) <u>Non-Current Liabilities</u>					
(a) Long-term borrowings	III	-		-	
(b) Deferred tax liabilities (Net)	IV	-		-	
(c) Other Long term liabilities	V	-		-	
(d) Long-term provisions					
(4) <u>Current liabilities</u>					
(a) Short-term borrowings	VI	-		-	
(b) Trade payables:-	VII	-		-	
(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	VIII	11,800.00		5,900.00	
(d) Short-term provisions	IX	-	11,800.00	-	5,900.00
<b>TOTAL</b>			<b>206,808.68</b>		<b>202,290.24</b>
II <u>ASSETS</u>					
(1) <u>Non-current assets</u>					
(a) <u>Property, Plant and Equipment and Intangible assets</u>	X				
(i) Property, Plant and Equipment		-		-	
(ii) Intangible assets		-		-	
(iii) Capital Work-in-progress		-		-	
(iv) Intangible assets under development		-	-	-	-
(b) Non-Current Investments	XI		-		-
(c) Deferred tax assets (net)			-		-
(d) Long Term Loans and Advances	XII		-		-
(e) Other non-current assets			-		-
(2) <u>Current Assets</u>					
(a) Current investments					
(b) Inventories	XIII	-		-	
(c) Trade Receivables	XIV	-		-	
(d) Cash & Cash Equivalents	XV	6,808.68		202,290.24	
(e) Short Term Loans and Advances	XVI	-		-	
(f) Other current assets	XVII	200,000.00	206,808.68	-	202,290.24
<b>TOTAL</b>			<b>206,808.68</b>		<b>202,290.24</b>

For Uma Guha Foundation  
Director

Significant Accounting Policies  
Notes on Financial Statements

I - XXXI

In terms of our report attached.

Dated: 05-06-2025  
Place: KOLKATA

For Uma Guha Foundation  
*Annu Bhattacharya*  
Director

For M. SAHA & CO.  
Chartered Accountants  
*M. Saha*  
Partner

For Uma Guha Foundation  
*Sudhanu Paul Majumdar*

For Uma Guha Foundation  
*Ayanta Saha*

*Udit Ghosh*

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

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

Particulars		Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
A	<b>CONTINUING OPERATIONS</b>			
	<u>Income</u>			
1	Revenue from operations (gross)	XVIII	744,285.00	833,900.00
	Less: GST		-	-
	Revenue from operations (net)		744,285.00	833,900.00
2	Other income	XIX	9,544.00	-
3	Total Income (1+2)		753,829.00	833,900.00
4	<u>Expenses</u>			
	Charitable Expenses	XX	711,882.60	580,623.30
	Employee benefits expense	XXI	-	-
	Finance costs	XXII	-	-
	Depreciation and amortisation expense	XXIII	-	-
	Ancillary Charitable Expenses	XXIV	43,327.96	32,048.00
	Total expenses		755,210.56	612,671.30
5	Profit / (Loss) before tax (3 -4)		(1,381.56)	221,228.70
6	Tax expense:			
	(a) Current tax expense		-	-
	(b) Current tax expense relating to prior years		-	-
	(c) Deferred tax		-	-
			-	-
7	Surplus / (Deficit) for the period (5 - 6)		(1,381.56)	221,228.70
8	Earnings per share (of Rs 10/- each):			
	(a) Basic			
	(i) Continuing operations		(0.07)	11.06
	(ii) Total operations		(0.07)	11.06
	(b) Diluted			
	(i) Continuing operations		(0.07)	11.06
	(ii) Total operations		(0.07)	11.06

Significant Accounting Policies  
Notes on Financial Statements

I - XXXI

In terms of our report attached.

Dated: 05-06-2025

Place: KOLKATA

For Uma Guha Foundation

*Arindam Bhattacharya*

Director

For M. SAHA & CO.  
Chartered Accountants

*M. Saha*  
Partner

For Uma Guha Foundation

*Shani Paul Majumdar*

Director

For Uma Guha Foundation

*Ujjayanti Ghosh*

Director

For Uma Guha Foundation

*Ayanti Ghosh*

Director

*Ujjayanti Ghosh*

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

## Cash Flow Statement for the year ended 31st March, 2025

Particulars	For the year ended 31.03.2025		For the year ended 31.03.2024	
<b>Cash Flows from Operating Activities</b>				
Net profit before Taxation, and Extraordinary Items	-1,381.56		221,228.70	
Adjustments for :				
Interest income			-	
Depreciation	-		-	
Operating profit before Extraordinary Items, Taxation and Working Capital changes	-1,381.56		221,228.70	
Decrease/(Increase) in Sundry Debtors				
Decrease/(Increase) in Inventories				
Decrease/(Increase) in Short Term Loans & Advances				
(Decrease)/ Increase in Sundry Creditors				
Loss / (Profit) on Sale of Asset				
Increase / (Decrease) in Other Current Liabilities	5,900.00		-20,060.00	
Cash generated from Operations	4,518.44		201,168.70	
Less : Income taxes paid				
Cash Flow before Extraordinary Items	4,518.44		201,168.70	
Add: Extraordinary Items				
<b>Net cash from Operating Activities</b>		4,518.44		201,168.70
<b>Cash Flows from Investing Activities</b>				
Purchase of Fixed Assets				
Investment on Capital Work in Progress			-	
Decrease/(Increase) in Long-term Loans & Advances				
Interest received	-		-	
Dividends received	-		-	
<b>Net cash from Investing Activities</b>		-		-
<b>Cash Flows from Financing Activities</b>				
Proceeds from issuance of Share Capital	-		-	
Decrease of Share Application Money	-		-	
Decrease in Long-term Borrowings	-		-	
Disbursement /(Repayment) of Short-Term Borrowings				
Repayment of Long-Term Borrowings				
Interest paid				
Dividends paid	-		-	
<b>Net cash used in Financing Activities</b>		-		-
Net increase in Cash and Cash equivalents		4,518.44		201,168.70
Cash and Cash equivalents at beginning of period		202,290.24		1,121.54
Cash and Cash equivalents at end of period		206,808.68		202,290.24

The accompanying notes and the Statement of Significant Accounting Policies form an integral part of the financial statements

Significant Accounting Policies

Notes on Financial Statements

I - XXXIV

In terms of our report attached.

Dated: 05-06-2025

Place: KOLKATA

For Uma Guha Foundation

*Anand Bhattacharya*  
Director

*Chiranjib Ghosh*  
Partner

For M. SAHA & CO.  
Chartered Accountants

*M. Saha*  
Partner

For Uma Guha Foundation

*Indranil Paul Majumder*  
Director

*Chiranjib Ghosh*  
Partner

For Uma Guha Foundation

*Ayantra Saha*  
Partner

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

**NOTES TO FINANCIAL STATEMENTS**  
NO.

**CAPITAL FUNDS**

**I SHARE CAPITAL**

**AUTHORISED CAPITAL**

1,00,000 Equity Share of Rs 10/- each.

As at  
31.03.2025

As at  
31.03.2024

1,000,000.00

1,000,000.00

**ISSUED, SUBSCRIBED & PAID-UP**

20,000 Equity Share of Rs 10/- each.  
fully paid-up

200,000.00  
200,000.00

200,000.00  
200,000.00

**Notes:**

i) Reconciliation of Number of shares and amount of Equity Shares  
Outstanding at the beginning of the period  
Outstanding at the end of the period

As at 31st March, 2025		As at 31st March, 2024	
Number	Amount (Rs)	Number	Amount (Rs)
20,000	200,000.00	20,000	200,000.00
20,000	200,000.00	20,000	200,000.00

ii) Name of Share Holder holding more than 5% of Equity Shares

Nilojit Guha  
Arunaloke Bhattacharyya  
Sumit Guha  
Indrani Paul Majumder  
Chimulavagupalli Ayanti Reddy

As at 31st March, 2025		As at 31st March, 2024	
Number of shares	% of shares	Number of shares	% of shares
10,000	50.00	5,000	25.00
5,000	25.00	5,000	25.00
-	-	5,000	25.00
2,500	12.50	5,000	25.00
2,500	12.50	-	-
20,000	100.00	20,000	100.00

iii) Aggregate Number and class of shares for a period of 5 years immediately preceding pursuant to contract(s) without payments being received in cash

NIL

NIL

**Shareholding of Promoters**

Shares held by promoters at the end of the year				% Change during the year
S. No	Promoter name	No. of Shares	% of total shares	
1	Nilojit Guha	10,000	50.00%	25.00%
2	Arunaloke Bhattacharyya	5,000	25.00%	-
3	Sumit Guha	-	0.00%	-25.00%
4	Indrani Paul Majumder	2,500	12.50%	-12.50%
5	Chimulavagupalli Ayanti Reddy	2,500	12.50%	12.50%
Total		20,000	100.00%	

**II RESERVES & SURPLUS :**

General Fund as at the beginning of the yr (3,609.76)  
Add: Surplus for the year as per I & E A/c (1,381.56)  
General Fund as at the closing of the year

	(3,609.76)	(224,838.46)
	(1,381.56)	221,228.70
	(4,991.32)	(3,609.76)
	(4,991.32)	(3,609.76)

**NON-CURRENT LIABILITIES**

**III LONG TERM BORROWINGS**

**IV DEFERRED TAX LAIBILITIES (Net)**

**V LONG TERM PROVISIONS**

**CURRENT LIABILITIES**

**VI SHORT TRM BORROWINGS**



For Uma Guha Foundation

*Arunaloke Bhattacharyya*

Director

For Uma Guha Foundation

*Indrani Paul Majumder*

Director

For Uma Guha Foundation

*Ayanti Reddy*

Director

*Ujjwal Guha*

For Uma Guha Foundation

*Nilojit Guha*

Director

**UMA GUHA FOUNDATION**

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata - 700029, West Bengal

**NOTES TO FINANCIAL STATEMENTS**

NO.

As at  
31.03.2025

As at  
31.03.2024

**VII TRADE PAYABLES**

(A) total outstanding dues of micro enterprises and small enterprises;  
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.

	-	-
	-	-
	-	-

**Trade Payables ageing schedule**

(Amount in Rs.)

S. No	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	
(i)	MSME					
(ii)	Others					
(iii)	Disputed dues – MSME					
(iv)	Disputed dues - Others					

**VIII OTHER CURRENT LIABILITIES**

*Audit Fees Payable*

	11,800.00	5,900.00
	11,800.00	5,900.00

**IX SHORT TERM PROVISION**

*Provision for Income Tax*

	-	-
	-	-

**XI NON-CURRENT ASSETS**

**NON-CURRENT INVESTMENTS**

	-	-
	-	-

**XII LONG TERM LOANS & ADVANCES**

	-	-
	-	-

**CURRENT ASSETS**

**XIII INVENTORIES**

	-	-
	-	-

**XIV TRADE RECEIVABLES**

Secured, considered good  
Unsecured, considered good  
Doubtful  
Less: Allowance for bad and doubtful debts

	-	-
	-	-
	-	-
	-	-

**Trade Receivables ageing schedule**

(Amount in Rs.)

S. No	Particulars	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i)	Undisputed Trade Receivables – considered good						
(ii)	Undisputed Trade Receivables – considered doubtful						
(iii)	Disputed Trade Receivables – considered good						
(iv)	Disputed Trade Receivables – considered doubtful						

**XV CASH AND CASH EQUIVALENTS**

Balances with Banks  
Cash in Hand

	6,808.68	202,252.24
		38.00
	6,808.68	202,290.24

**XVI SHORT TERM LOANS AND ADVANCES**

Unsecured

	-	-
	-	-

**XVII OTHER CURRENT ASSETS**

Bank Deposit

	200,000.00	-
	200,000.00	-

For Uma Guha Foundation

*Annu Bhatnagar*  
Director

For Uma Guha Foundation

*Indrani Paul Majumdar*  
Director



*Indrani Paul Majumdar*

For Uma Guha Foundation

*Aparna Guha*  
Director

For Uma Guha Foundation

*Indrani Paul Majumdar*  
Director

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata -700029, West Bengal

NOTES TO FINANCIAL STATEMENTS NO.	As at 31.03.2025	As at 31.03.2024
<b>XVIII REVENUE FROM OPERATIONS</b>		
Donation Received	744,285.00	833,900.00
	744,285.00	833,900.00
<b>XIX OTHER INCOME</b>		
Interest on Bank Deposits	9,544.00	-
	9,544.00	-
<b>XX CHARITABLE EXPENSES</b>		
Books Distribution	20,890.00	26,919.40
Educational Support	474,139.00	361,704.90
Payment to Teachers	212,853.60	181,299.00
Servicing & Repair charges	-	3,200.00
Stipend	4,000.00	7,500.00
	711,882.60	580,623.30
<b>XXI EMPLOYEES BENEFIT EXPENSES</b>	-	-
<b>XXII FINANCE COST</b>	-	-
<b>XXIII DEPRECIATION AND AMORTISATION EXPENSE</b>	-	-
<b>XXIV ANCILIARY CHARITABLE EXPENSES</b>		
Auditor's Remuneration	11,800.00	5,900.00
Bank Charges	5,978.96	6,433.00
Annual Maintenance Charges	16,000.00	15,525.00
Legal Charges	5,900.00	-
Service Charges for online transaction	3,611.00	3,200.00
Travelling & Conveyance	38.00	990.00
	43,327.96	32,048.00
<b>XXV CONTINGENT LIABILITIES</b>	NIL	NIL
<b>XXVI RELATED PARTY DISCLOSURE</b>		
a) <u>Associate Companies</u>	% of Shareholding	% of Shareholding

b) Enterprises over which Key Management Personnel and their relatives are able to exercise significant influence

Name of the Related Party	Nature of Transaction	Amount	O/s Bal
Payments			

c) Key Management Personnel and Relatives

Nilojit Guha	Director
Arunaloke Bhattacharyya	Director
Indrani Paul Majumder	Director
Chimulavagupalli Ayanti Reddy	Director

XXVII In compliance with Accounting Standard - 22 "Accounting for taxes on Income", no Deferred Tax Liability arising during the year on account of Timing Differences has been recognised in the Income & Expenditure Account. The management feels there are no such items for which such provision needs to be made.

XXVIII The figures are adjusted to the nearest rupee and figures for previous year have been re-grouped / re-arranged to confirm to the classification in the current year.

As on balance sheet date, there is no charge pending for registration and satisfaction with register of companies beyond the statutory period.

The Company has complied with the number of layers as prescribed under clause (87) of section 2 of the Companies Act 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

There is no approved Scheme(s) of arrangements u/s 230 to 237 of the Companies Act, 2013

The provisions of Corporate Social Responsibility (CSR) are not applicable to the company for the current financial year.

The Company does not have any transaction in Crypto Currency or Virtual Currency



*[Handwritten Signature]*

For Uma Guha Foundation  
*[Handwritten Signature]*  
Director

**NOTES TO FINANCIAL STATEMENTS**

Note No X : Property, Plant and Equipment and Intangible assets

Sl. No	Particulars	Gross Block			Depreciation			WDV as on 31.03.2025	WDV as on 31.03.2024
		As at 01.04.2024	Addition during the year	Add / Less Adjustment / Transfers	As at 01.04.2024	During the year	Add / Less Adjustment / Transfers		
<b>PROPERTY, PLANT AND EQUIPMENT</b>									
1									
2									
	Total	-	-	-	-	-	-	-	-
<b>INTANGIBLE ASSETS</b>									
	Total	-	-	-	-	-	-	-	-
<b>CAPITAL WORK IN PROGRESS</b>									
	Total	-	-	-	-	-	-	-	-
<b>GRAND TOTAL PREVIOUS YEAR</b>									

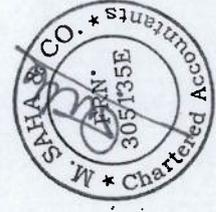
**Additional Regulatory Information**

Title deeds of Immovable Property not held in name of the Company

Relevant line item in the Balance sheet	Description of item of property	Gross carrying value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter / director	Property held since which date	Reason for not being held in the name of the company
PPE						
Investment property						
PPE retired from active use and held for disposal						
others						

Relative here means relative as defined in the Companies Act, 2013

Promoter here means promoter as defined in the Companies Act, 2013



*Signature*

For Uma Guha Foundation  
*Signature* Director  
 For Uma Guha Foundation  
*Signature* Director  
 For Uma Guha Foundation  
*Signature* Director

# UMA GUHA FOUNDATION

(A Company Licensed under Section 8 of the Companies Act, 2013)

CIN: U85300WB2022NPL253626

Flat - 2R, 570, Lake Terrace, Kolkata - 700029, West Bengal

## ANALYTICAL RATIOS

The ratios as per Schedule III are as below:

	Numerator		Particulars	Denominator		Ratio		
	Amount (CY)	Amount (PY)		Amount (CY)	Amount (PY)	CY	PY	% Change
(a) Current Ratio	206,808.68	202,290.24	Current Liabilities	11,800.00	5,900.00	17.5261593	34.2864814	-48.8831789
(b) Debt-Equity Ratio	-	-	Shareholder's Equity	195,008.68	196,390.24	0	0	N.A.
(c) Debt Service Coverage Ratio	(1,381.56)	221,228.70	Debt Service	-	-	N.A.	N.A.	N.A.
(d) Return on Equity Ratio	(1,381.56)	221,228.70	Average Shareholder's Equity	195,699.46	85,775.89	-0.0070596	2.57914782	-100.273718
(e) Inventory turnover ratio	-	-	Average Inventory	-	-	N.A.	N.A.	N.A.
(f) Trade Receivables turnover ratio	-	-	Average Accounts Receivable	-	-	N.A.	N.A.	N.A.
(g) Trade payables turnover ratio	-	-	Average Trade Payables	-	-	N.A.	N.A.	N.A.
(h) Net capital turnover ratio	-	-	Average Working Capital	195,699.46	85,775.89	N.A.	N.A.	N.A.
(i) Net profit ratio	(1,381.56)	221,228.70	Net Sales	-	-	N.A.	N.A.	N.A.
(j) Return on Capital employed	(1,381.56)	221,228.70	Capital Employed	195,008.68	196,390.24	-0.0070846	1.12647502	-100.628918
(k) Return on investment	{MV(T1) - MV(T0) - Sum [C(t)]}		{MV(T0) + Sum [W(t) * C(t)]}			N.A.	N.A.	N.A.

Notes:

The variation in current ratio as at March 31, 2025 as compared to March 31, 2024 is primarily due to temporary increase in current assets and substantial increase in current liabilities. In the absence of Market value of Equity Shares, Return on Investment ratio is not ascertainable.



*[Handwritten signature]*

For Uma Guha Foundation For Uma Guha Foundation For Uma Guha Foundation  
 Director: *[Signature]* Director: *[Signature]* Director: *[Signature]*  
 Director Director Director

# UMA GUHA FOUNDATION

CIN: U85300WB2022NPL253626

(A Company Licensed under Section 8 of the Companies Act, 2013)

## Company Information

Uma Guha Foundation ("the company") was incorporated under Section 8 of the Companies Act, 2013 ("the Act") on Sixth day of May Two thousand twenty-two. The Corporate Identity Number of the company is U85300WB2022NPL253626. The Registered Office of the company is situated at Flat - 2R, 570 Lake Terrace, Kolkata, Kolkata - 700029, West Bengal. The Income-tax PAN of the company is AADCU0885H and TAN of the company is CALU06426A. The company obtained its provisional registration u/s. 12A(1)(ac) of the Income-tax Act, 1961 vide Unique Registration Number AADCU0885HE20221 for A.Y. 2023-24 to AY 2025-2026 and provisional approval u/s. 80G(5) of the Income-tax Act, 1961 vide Unique Registration Number AADCU0885HF20221 for 03-08-2022 to AY 2025-2026. The company is also registered on DARPAN vide unique ID WB/2023/0337947 dated 22-03-2023.

The company is engaged in the social work majorly focusing on Child education, Child healthcare, Health education & Nutrition, Women empowerment & skill development and to uplift the livelihood of those who are in need. The objects of the company extend to whole of India.

## Significant Accounting Policies

### 1. Basis of Preparation of Financial Statements

These financial statements have been prepared to comply with Accounting Principles Generally accepted in India (Indian GAAP), the Accounting Standards notified under the relevant provisions of the Companies Act 2013. The financial statements are prepared on accrual basis under the historical cost convention. The company's financial statements are required to comply with the Companies (Accounting Standards) Rules, 2021 and hence the financial statements have been prepared according to Division I of Schedule III to the Companies Act, 2013.

### 2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known /materialised.

### 3. Revenue recognition

Revenue is recognised only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operation includes Donations received in the form of Voluntary Contributions.

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash and cash on deposit with banks and corporations. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

### 5. Income Taxes

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there

For Uma Guha Foundation  
Director

For Uma Guha Foundation  
Director

For Uma Guha Foundation  
Director



# UMA GUHA FOUNDATION

CIN: U85300WB2022NPL253626

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is a reasonable certainty that sufficient future income will be available/ except that deferred tax assets, in case there are losses, they are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

## 6. Earnings Per Share

Basic earning per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus share issues including changes effected prior to the approval of the consolidated financial statements by the Board of Directors.



For Uma Guha Foundation

*Amrutha Kuttichery*

Director

For Uma Guha Foundation

*Ayanti Subz*

Director

For Uma Guha Foundation

*Shobani Paul Majumdar*

Director

*Chitraguha*

For Uma Guha Foundation

*Chitraguha*

Director