ROC

1

NAME : DRIYA EDUCATION FOUNDATION

CIN : U85211PN2024NPL232155

ADDRESS : SNO 62/65 MORYA SPARSH,
FL B-609 KIRKATWADI,
Khadakwasla R.S.,
Pune City - 411024
Maharashtra, India.

STATEMENTS OF ACCOUNT
FOR THE YEAR ENDED

31ST MARCH, 2026

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"Malhari", A-2/22, Rambaug Colony,
Navi Peth, Pune 411030.
Tel: 8263007124 / 7020616708 / 7020929154
Email: admin@jbpca.com
Website: www.jbpca.com

Joshi Borse & Pol
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Driya Education Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Driya Education Foundation ("the Company"), which comprise the balance sheet as at 31.03.2026, and the statement of profit and loss, *(statement of changes in equity)* 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 31.03.2026, and its Profit, *(changes in equity).*

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.

JOSHI BORSE & POL
PUNE
Chartered Accountants

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Other Information

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

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.

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 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.

JOSHI BORSE & POL PUNE Chartered Accountants

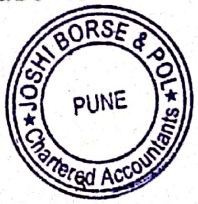
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Auditor's Responsibilities for the Audit of the Financial Statements

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 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.



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- 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. 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. Being Section 8 Company, the provisions of 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 Companies Act, 2013 is not applicable to the Company.

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those.

(c) 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.

(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.

JOSHI BORSE & POL ★ PUNE ★ Chartered Accountants

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(e) On the basis of the written representations received from the directors as on 31.03.2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31.03.2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) 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;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

FOR JOSHI BORSE & POL
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 104358W

JOSHI BORSE & POL * Chartered Accountants * PUNE

Place: Pune
Date: 15.09.2026

CA Mrs. Arundhati V. Borse
(Partner)
M. NO. 124299
UDIN: 26124299WMPCZV5614

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DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155
Balance Sheet as at 31st March, 2026

	PARTICULARS	NOTE	AS AT 31.03.2026 (₹'000)	AS AT 31.03.2025 (₹'000)
I.	**EQUITY AND LIABILITIES**			
(1)	**Shareholders' Funds**			
(a)	Share Capital	1	10.00	10.00
(b)	Reserves and Surplus	2	4,042.55	847.61
(c)	Money Received Against Share Warrants			
(2)	**Share Application Money Pending Allotment**			
(3)	**Non-Current Liabilities**			
(a)	Long - Term Borrowings			-
(b)	Deferred Tax Liabilities (Net)		-	1.96
(c)	Other Long-Term Liabilities			-
(d)	Long-Term Provisions			-
(4)	**Current Liabilities**			
(a)	Short-Term Borrowings			-
(b)	Trade Payables	3	-	33.40
(c)	Other Current Liabilities	4	6.68	2.00
(d)	Short Term Provisions	5	15.00	15.00
	TOTAL		**4,074.22**	**909.97**
II.	**ASSETS**			
(1)	**Non-Current Assets**			
(a)	Fixed Assets	6	2,712.63	267.59
	(i) Tangible Assets			
(b)	Non-Current Investments			-
(c)	Defered Tax Assets (Net)			
(d)	Long-Term Loans and Advances			
(e)	Other Non-Current Assets			
				-
	Current Assets			
(a)	Current Investments			-
(b)	Inventories			-
(c)	Cash and Cash Equivalents	7	1,175.87	552.30
(d)	Short-Term Loans and Advances	8	165.00	90.00
(e)	Other Current Assets	9	20.72	0.07
	Notes to Accounts	12		
	TOTAL		**4,074.22**	**909.97**

Notes 1 to 12 form an integral part of Statements of Account

AS PER OUR REPORT OF EVEN DATE

FOR JOSHI BORSE & POL
CHARTERED ACCOUNTANTS
FIRM REGN. NO 104358W

JOSHI BORSE & POL ★ PUNE ★ Chartered Accountants

CA Mrs. Arundhati V. Borse
Partner
M.NO.124299

UDIN: 26124299WMPCZV5614
PLACE : PUNE
DATE : 15 SEP 2026

FOR AND ON BEHALF OF
BOARD OF DIRECTORS

Mr. Mandar Kulkarni
Director
06887286

Miss. Mayura Dolas
Director
06887284

Mr. Kedar Marathe
Director
10682466

Miss. Ruchita Bhujbal
Director
10682467

DRIYA EDUCATION FOUNDATION

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DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155
Profit and Loss Account for the year ending 31st March, 2026

	PARTICULARS	NOTE NO.	YEAR ENDED ON 31.03.2026 (₹'000)	YEAR ENDED ON 31.03.2025 (₹'000)
I.	Revenue from Operations		-	-
			-	-
II.	Other Income	10	6,453.06	2,190.07
III.	**Total Revenue (I+II)**		6,453.06	**2,190.07**
IV.	**Expenses :**			
	Cost of Material Consumed		-	-
	Employee Benefit Expenses		1,260.15	180.00
	Depreciation and Amortisation Expenses		210.02	7.66
	Other Expenses	11	1,582.96	1,377.84
	Total Expenses		**3,053.12**	**1,565.51**
V.	**Profit before Exceptional and Extraordinary Items and Tax (III - IV)**		**3,399.94**	**624.57**
VI.	Exceptional Items		-	-
VII.	**Profit before Extraordinary Items and Tax (V- VI)**		3,399.94	624.57
VIII.	Extraordinary Items		-	-
	Profit on sale of Asset			
IX.	**Profit before Tax (VII - VIII)**		3,399.94	624.57
X.	**Tax Expense :**			
	(1) Current Tax			
	(2) Deferred Tax		-	1.96
	(3) Excess Provision for Income Tax for last year written back		-	-
	(4) Income Tax Paid for earlier year		-	-
			-	1.96
XI.	**Profit/ (Loss) for the period from Continuing Operations (IX - X)**		3,399.94	**622.61**
XII.	Profit/ (Loss) for the period from Discontinuing Operations		-	-
XIII.	Tax Expenses for Discontinuing Operations		-	-
XIV.	**Profit/ (Loss) for the period from Discontinuing Operations (After Tax) (XII - XIII)**		-	-
XV	**Profit/ (Loss) for the period (XI + XIV)**		3,399.94	**622.61**
XVI.	**Earning per Equity Share :**			
	(1) Basic		3.40	0.62
	(2) Diluted		3.40	0.62
	Total			

Notes 1 to 12 form an integral part of Statements of Account

AS PER OUR REPORT OF EVEN DATE
FOR JOSHI BORSE & POL
CHARTERED ACCOUNTANTS
FIRM REGN. NO 104358W

JOSHI BORSE & POL * PUNE * Chartered Accountants

CA Mrs. Arundhati V. Borse
Partner
M.NO.124299
UDIN: 26124299WMPCZV5614
PLACE : PUNE
DATE : 15 SEP 2026

FOR AND ON BEHALF OF BOARD OF DIRECTORS

Mr. Mandar Kulkarni
Director
06887286

Miss. Mayura Dolas
Director
06887284

Mr. Kedar Marathe
Director
10682466

Miss. Ruchita Bhujbal
Director
10682467

DRIYA EDUCATION FOUNDATION

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NOTE 1 :- SHARE CAPITAL

Particulars	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
Authorised Capital		
1000 Equity Shares of Rs. 10/- each	10.00	10.00
Issued, Subscribed and Paid-up Capital		
1000 Equity Shares of Rs. 10/- each	10.00	10.00
TOTAL (Rs.)	**10.00**	**10.00**

Notes:-SHAREHOLDERS HOLDING MORE THAN 5 % OF SHARE CAPITAL

Sr. No.	Name	No. Of Shares	% Of Share Capital
1	Kedar Marathe	250	25.00%
2	Mandar Kulkarni	250	25.00%
3	Mayura Dolas	250	25.00%
4	Ruchita Bhujbal	250	25.00%

NOTE 2 :- RESERVES & SURPLUS

Sr. No.	PARTICULARS	31.03.2026 (₹'000)	31.03.2025 (₹'000)
1	**Profit & Loss Account**		
	Balance as per last Balance Sheet	622.61	-
	Less: Introduction of funds created in F.Y.2024-25	80.00	
	Add: Profit during the year	3,399.94	622.61
		3,942.55	622.61
2	**Accumulated Funds**		
A	Driya Project Fund	305.00	225.00
	(Created on 31.03.2025 To be Utilized Before 31.03.2030)		
	Less:Utilized in F.Y.2025-26	305.00	-
		-	225.00
B	Educational Project Fund	100.00	-
	(Created on 31.03.2026 To be Utilized Before 31.03.2031)		
		100.00	225.00
	TOTAL (Rs.)	**4,042.55**	**847.61**

NOTE 3 :- TRADE PAYABLES

Sr. No.	PARTICULARS	31.03.2026 (₹'000)	31.03.2025 (₹'000)
1	Mahesh Sitram Karale	-	32.00
2	Shrikar Vartak	-	1.40
	TOTAL (Rs.)	**-**	**33.40**

NOTE 4 :- OTHER CURRENT LIABILTIES

Sr. No.	PARTICULARS	31.03.2026 (₹'000)	31.03.2025 (₹'000)
1	**Dutles & Taxes**		
	TDS u/s (194J)	2.00	2.00
	TDS u/s (194C)	4.68	-
	TOTAL (Rs.)	**6.68**	**2.00**

NOTE 5 :- SHORT TERM PROVISIONS

Sr. No.	PARTICULARS	31.03.2026 (₹'000)	31.03.2025 (₹'000)
1	Audit fees payable	10.00	10.00
2	Professional fees payable	5.00	5.00
	TOTAL (Rs.)	**15.00**	**15.00**

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NOTE 6 :- FIXED ASSETS (TANGIBLE ASSETS)

S. No.	Name of assets	Gross Block				Depreciation				Net Block	Net Block
		As at 01-Apr-2025	Addition During the year	Deletion during the year	As at 31-Mar-2026	As at 01-Apr-2025	For the year	On deletions	As at 31-Mar-2026	As at 31-Mar-2026	As at 31-Mar-2025
1	Furniture & Fixture	176.31	521.23	-	697.54	4.28	27.06	-	31.31	666.22	172.05
2	Office Equipments	98.95	561.10	-	660.05	3.40	17.35	-	20.76	639.29	95.54
3	Computer Equipments	-	1,572.73	-	1,572.73	-	165.61	-	165.61	1,407.12	-
	Total	275.26	2,655.06	-	2,930.31	7.66	210.02	-	217.68	2,712.63	267.59

Note 6(a)

Computation of Depreciation

Sr. No.	Particulars	Cost	Opening WDV as on 01.04.2025	Additions	Deduction	Total	Residual Value @5% Cost	No.of Days Assets Used	WDV Rate	Depreciation	Amount Transferred to Reserves.	Closing WDV as on 31.03.2026
1	**Furniture & Fixture**											
	Small Tables	44.31	42.98	-	-	42.98	2.22	365	9.50%	4.08	-	38.90
	Conference Table	22.00	21.34	-		21.34	1.10	365	9.50%	2.03	-	19.31
	Table Top	10.00	9.77	-	-	9.77	0.50	365	9.50%	0.93	-	8.84
	MS Frame	11.00	10.83	-		10.83	0.55	365	6.33%	0.69		10.14
	Centre Table	2.25	2.20	-		2.20	0.11	365	9.50%	0.21		1.99
	Glass Dry-Erase Board - Frosted, Non-Magnetic, 1.21 x 0.91 mErase Board	2.53	2.47	-	-	2.47	0.13	365	9.50%	0.23	-	2.24
	Glass Dry-Erase Board - Frosted, Non-Magnetic, 1.21 x 0.91 mErase Board	2.53	2.47	-		2.47	0.13	365	9.50%	0.23		2.24
	Office Chairs	55.46	54.25	-	-	54.25	2.77	365	9.50%	5.15		49.09
	Wooden wall mounted folding table	2.27	2.22	-		2.22	0.11	365	9.50%	0.21		2.01
	Wooden wall mounted folding table	2.27	2.22	-	-	2.22	0.11	365	9.50%	0.21		2.01
	2-Tier Ups Stand for Double Battery & Inverter	2.99	2.95	-		2.95	0.15	365	6.33%	0.19		2.76
	Larg plastic cupboard	6.23	6.09	-	-	6.09	0.31	365	9.50%	0.58		5.51
	Larg plastic cupboard	6.23	6.09	-		6.09	0.31	365	9.50%	0.58		5.51
	Chairs - Transportation Charges	0.30	0.29	-	-	0.29	0.02	365	9.50%	0.03		0.27
	Soft Board	1.80	1.78	-		1.78	0.09	365	9.50%	0.17		1.61
	Centre Table	0.70	0.69	-	-	0.69	0.04	365	9.50%	0.07		0.63
	Cupboard	1.50	1.48	-		1.48	0.08	365	9.50%	0.14		1.34
	Table	1.00	0.99	-		0.99	0.05	365	9.50%	0.09		0.89
	Door Bell	0.95	0.94	-		0.94	0.05	365	9.50%	0.09		0.85
	Cabinate Door	39.69	-	39.69	-	39.69	1.98	16	9.50%	0.17		39.52
	Chairs	59.00	-	59.00	-	59.00	2.95	8	9.50%	0.12		58.88
	Easels	7.25	-	7.25	-	7.25	0.36	25	9.50%	0.05		7.20
	Fixtures-Accoustics sound proofing	123.27	-	123.27	-	123.27	6.16	4	9.50%	0.13		123.14
	Furniture	2.50	-	2.50	-	2.50	0.13	357	9.50%	0.23		2.27
	Furniture	20.45	-	20.45	-	20.45	1.02	189	9.50%	1.01		19.45
	Furniture	20.06	-	20.06	-	20.06	1.00	174	9.50%	0.91		19.15
	Furniture	64.21	-	64.21	-	64.21	3.21	140	9.50%	2.34		61.87
	Furniture	2.78	-	2.78	-	2.78	0.14	139	9.50%	0.10		2.68
	Furniture	6.00	-	6.00	-	6.00	0.30	128	9.50%	0.20		5.80
	Furniture	16.99	-	16.99	-	16.99	0.85	124	9.50%	0.55		16.44
	Furniture	1.80	-	1.80	-	1.80	0.09	119	9.50%	0.06		1.74
	Furniture	24.19	-	24.19	-	24.19	1.21	106	9.50%	0.67		23.52
	Furniture	19.83	-	19.83	-	19.83	0.99	57	9.50%	0.29		19.54
	Glass partitions	66.32	-	66.32	-	66.32	3.32	170	9.50%	2.93		63.38
	Inverter stand	2.99	-	2.99	-	2.99	0.15	159	9.50%	0.12		2.86
	Metal Steel Cupboard	11.80	-	11.80	-	11.80	0.59	1	9.50%	0.00		11.80
	Roller Blinds	32.10	-	32.10	-	32.10	1.61	152	9.50%	1.27		30.83
2	**Office Equipments**											
	Inverter & Battery	53.00	49.74	-	-	49.74	2.65	365	19.00%	9.45		40.29
	Beetel Landline Phones	2.70	2.67	-	-	2.67	0.13	365	9.50%	0.25		2.41
	Projector Epson	35.25	35.14	-	-	35.14	1.76	365	7.31%	2.57		32.58
	Water Dispensor	8.00	7.99	-	-	7.99	0.40	365	9.50%	0.76		7.23
	Air conditioner	235.04	-	235.04	-	235.04	11.75	1	9.50%	0.06		234.97
	CCTV Cameras	9.90	-	9.90	-	9.90	0.50	11	9.50%	0.03		9.87
	Ceiling Fans & Tube Lights	15.54	-	15.54	-	15.54	0.78	178	9.50%	0.71		14.83
	Digital Screen	41.13	-	41.13	-	41.13	2.06	7	9.50%	0.07		41.06
	Projector Epson	175.00	-	175.00	-	175.00	8.75	60	7.31%	2.10		172.90
	Scanner	27.50	-	27.50	-	27.50	1.38	19	7.31%	0.10		27.40
	UPS	46.50	-	46.50	-	46.50	2.33	57	9.50%	0.69		45.81
	Wall Clock	1.20	-	1.20	-	1.20	0.06	78	7.31%	0.02		1.18
	Web Cam	9.30	-	9.30	-	9.30	0.46	218	9.50%	0.53		8.77
3	**Computer Equipments**											
	Laptops	1,568.02	-	1,568.02	-	1,568.02	78.40	61	63.16%	165.51		1,402.50
	Mouse	4.71	-	4.71	-	4.71	0.24	12	63.16%	0.10		4.61
	Total (D)	796.48	168.64	521.23	-		8.64			40.09	-	2,712.63

JOSHI BORSE & POL ★ Chartered Accountants ★ PUNE

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NOTE 7 :- CASH AND CASH EQUIVALENTS

SR NO.	PARTICULARS	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
A	Bank Account HDFC Bank Account No.1076	562.67	252.30
B	FDR With Bank FD with HDFC Bank	613.20	300.00
	TOTAL (Rs.)	**1,175.87**	**552.30**

NOTE 8 :- SHORT TERM LOANS AND ADVANCES

SR NO.	PARTICULARS	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
1	Deposit for Classroom (Mr.Mahesh Karle)	90.00	90.00
2	Deposit for New Room (Ms.Sunita Karle)	75.00	-
	TOTAL (Rs.)	**165.00**	**90.00**

NOTE 9 :- OTHER CURRENT ASSETS

SR NO.	PARTICULARS	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
1	Interest Accrued	11.32	0.07
2	Advance for expenses	9.40	-
	TOTAL (Rs.)	**20.72**	**0.07**

NOTE 10:- OTHER INCOME

SR NO.	PARTICULARS	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
1	Donations Received	4,680.99	2,190.00
2	Donations in Kind	1,754.23	-
3	Interest on FD	15.89	0.07
4	Amounts written Back	1.96	-
	TOTAL (Rs.)	**6,453.06**	**2,190.07**

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NOTE 11 :- OTHER EXPENSES

SR NO.	PARTICULARS	As On 31.03.2026 (₹'000)	As On 31.03.2025 (₹'000)
A	**Other Expenses**		
1	Bank Charges	0.76	0.18
2	Infra Development Project Expenses	116.99	464.46
3	Advertisement Expenses	-	10.30
4	Cleaning Expenses	78.30	5.82
5	Event & Project Expenses	48.71	118.47
6	Internet Expenses	-	15.21
7	Legal Charges	11.85	7.80
8	Lodging & Boarding	149.26	2.99
9	Lunch & Refreshment	93.68	11.82
10	Membership & Subscription	58.42	7.00
11	Photography Expenses	11.00	11.00
12	Printing & Stationery	29.94	35.94
13	Professional Fees	304.20	201.60
14	Purchases for Centre & Project	79.71	61.46
15	Rent for Premises	540.00	160.00
16	Repairs & Maintainence	4.95	9.47
17	Telephone Expenses	9.72	1.00
18	Transport Expenses	5.17	0.90
19	Travel Expenses	165.54	17.43
20	Audit Fees	21.80	10.00
21	Campaign Charges	29.57	-
22	Electricity Expenses	28.33	-
23	Interest on TDS	0.06	-
		1,787.96	1,152.84
	Less:Transferred to Accumulated Funds on Utilization	305.00	
	Total (A)	1,482.96	1,152.84
B	**Accumulated Funds**		
	Driya Project Fund		225.00
	Educational Program Fund	100.00	
	Total (B)	100.00	225.00
	TOTAL (Rs.)	**1,582.96**	**1,377.84**

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DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155

NOTE: 12

NOTES TO ACCOUNTS

1 **Disclosure of Accounting Policies (AS-1)**

a) The Statements of Accounts are preapred for the first time for year ended 31 March 2026.

b) **System of Accounting :-**
Financial Statements are prepared under historical cost convention on accrual basis in accordance with generally accepted accounting principles, Accounting Standards notified u/s 133 of the Companies Act, 2013 and the relevant provisions thereof.

2 **Inventory (AS-2)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

3 **Cash Flow Statement (AS-3)**
This accounting stantard is not applicable to the company.

4 **Construction Contracts (AS-7)**
This accounting standard is not applicable to the company.

5 **Accounting for Research & Development (AS-8)**
This accounting standard is not applicable to the company.

6 **Revenue Recognition (AS 9)**
Company recognises the revenue on accrual basis.

7 **Accounting for Fixed Assets (AS-10)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

8 **Accounting for the Effects of changes in foreign exchange rates(AS-11)**
As there is no transaction in foreign exchange, this accounting standard is not applicable.

9 **Acconting for Government Grants (AS-12)**
Company has not received any grant from government or non government authority in the current financial year.

10 **Accounting for investments (AS-13)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

11 **Accounting for Amalgamation (AS-14)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

12 **Employee Benefits (AS-15)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

13 **Borrowing Cost (AS-16)**
This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

14 **Segmental Reporting (AS-17)**
This accounting standard is not applicable to the company.

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Chartered Accountants

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15 **Related party transactions (AS-18)**

Key Management Personnel:-

a) Mandar Rajan Kulkarni
b) Mayura Samrat Dolas
c) Kedar Madhav Marathe
d) Ruchita Tatyasaheb Bhujbal

16 **Accounting for Leases (AS-19)**

This accounting standard is applicable to company.It is resolved that leasehold land is not to be written off.

17 **Earning Per Share (AS-20)**

SR. NO.	PARTICULARS	31.03.2026
a)	**Basic Earnings per Equity Share**	
	Earnings available to Equity Shareholders (in Rs.)	3,399.94
	No. of Equity Shares outstanding as at the year end (Nos.)	1,000.00
	Basic Earnings per Equity Share (in Rs.)	3.40

18 **Accounting for Investments in Associates in Consolidated Financial Statements (AS-23)**

This accounting standard is not applicable to the company.

19 **Discontinuing Operations (AS-24)**

This accounting standard is not applicable to the company.

20 **Accounting for Intagible Assets (AS-26)**

This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

21 **Financial Reporting of Interest in Joint Ventures (AS-27)**

This accounting standard is not applicable to the company.

22 **Payment to Auditors**

Particulars	31.03.2026	31.03.2025
Audit Fees	10.00	10.00
Professional Fees	5.00	5.00
Total (₹'000)	**15.00**	**15.00**

23 **Impairment of Assets (AS-28)**

This accounting standard is not applicable to the company.

24 **Provisions, Contingent Assets and Contingent Liabilities (AS-29)**

This accounting standard is not applicable to the company.

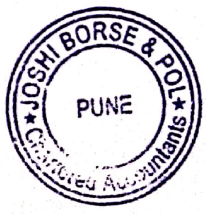
25 **Accounting for Deffered Taxes (AS-22)**

The company(Section 8 Company) has registration under section 12AB(1)(b) having registration Number AAKCD9531E25PN01 valid from A.Y.2025-26 till A.Y.2029-30

Hence, no provision for Taxation has been made.

26 There is no Deffered Tax Liability/Asset as company is registered under section 12AB(1)(b).

27 While preparing the Balance sheet depreciation is charged on Assets.
For Income Tax purposes we have considered addition to assets as application of Income and depreciation is not considered.



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