

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, 2025

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
Driya Education Foundation

Report on the Audit of the Financial Statements

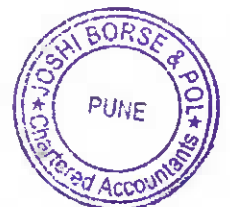
Opinion

We have audited the financial statements of Driya Education Foundation ("the Company"), which comprise the balance sheet as at 31st March 2025, 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 March 31, 2025, and its loss, (*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.



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.



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.



- 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

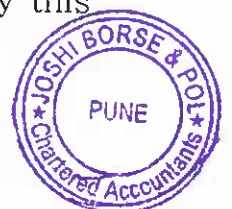
1. Being Section 8 Company, the provisions of the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company.

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.



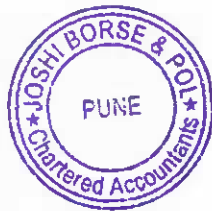
(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(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) 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



Place: Pune

Date:

03 SEP 2025

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

CA Mrs. Arundhati V. Borse
(Partner)

M. NO. 124299

UDIN: 25124299/BMNS/Pg735

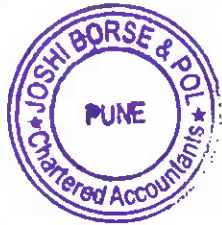
DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155
Balance Sheet as at 31st March, 2025
First Year of Operation

	PARTICULARS	NOTE	AS AT 31.03.2025 (Rs.)
I.	EQUITY AND LIABILITIES		
(1)	Shareholders' Funds		
(a)	Share Capital	1	10,000.00
(b)	Reserves and Surplus	2	8,47,605.10
(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)		1,961.59
(c)	Other Long-Term Liabilities		-
(d)	Long-Term Provisions		-
(4)	Current Liabilities		
(a)	Short-Term Borrowings		-
(b)	Trade Payables	3	33,400.00
(c)	Other Current Liabilities		-
(d)	Short Term Provisions	4	17,000.00
	TOTAL		9,09,966.68
II.	ASSETS		
(1)	Non-Current Assets		
(a)	Fixed Assets	5	2,67,593.53
(i)	Tangible Assets		
(b)	Non-Current Investments		3,00,000.00
(c)	Deferred 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	6	2,52,299.15
(d)	Short-Term Loans and Advances	7	90,000.00
(e)	Other Current Assets	8	74.00
	Notes to Accounts	11	
	TOTAL		9,09,966.68

Notes 1 to 9 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

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



FOR AND ON BEHALF OF
 BOARD OF DIRECTORS

Mandar Kulkarni
 Mr. Mandar Kulkarni
 Director
 06887286

Mayura Dolas
 Miss. Mayura Dolas
 Director
 06887284

Kedar Marathe
 Mr. Kedar Marathe
 Director
 10682466

Ruchita Bhujbal
 Miss. Ruchita Bhujbal
 Director
 10682467

UDIN:
 PLACE : PUNE
 DATE :

UDIN - 25124299BMNSQP 9735

03 SEP 2025

DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155
Profit and Loss Account for the year ending 31st March, 2025
First Year of Operation

	PARTICULARS	NOTE NO.	YEAR ENDED ON 31.03.2025 (Rs.)
I.	Revenue from Operations		-
II.	Other Income	9	21,90,074.00
III.	Total Revenue (I+II)		21,90,074.00
IV.	Expenses :		
	Cost of Material Consumed		-
	Employee Benefit Expenses		1,80,000.00
	Depreciation and Amortisation Expenses		7,662.47
	Other Expenses	10	13,77,844.85
	Total Expenses		15,65,507.32
V.	Profit before Exceptional and Extraordinary Items and Tax (III - IV)		6,24,566.68
VI.	Exceptional Items		-
VII.	Profit before Extraordinary Items and Tax (V- VI)		6,24,566.68
VIII.	Extraordinary Items Profit on sale of Asset		-
IX.	Profit before Tax (VII - VIII)		6,24,566.68
X.	Tax Expense :		
	(1) Current Tax		1,961.59
	(2) Deferred Tax		-
	(3) Excess Provision for Income Tax for last year written back		-
	(4) Income Tax Paid for earlier year		-
			1,961.59
XI.	Profit/ (Loss) for the period from Continuing Operations (IX - X)		6,22,605.10
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)		6,22,605.10
XVI.	Earning per Equity Share :		
	(1) Basic		622.61
	(2) Diluted		622.61
	Total		

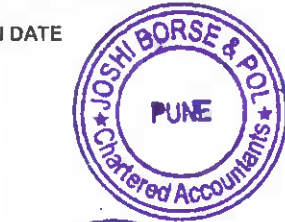
Notes 1 to 9 form an integral part of Statements of Account

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

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

UDIN:
PLACE : PUNE
DATE :

03 SEP 2025



FOR AND ON BEHALF OF
BOARD OF DIRECTORS

Mandar Kulkarni
Mr. Mandar Kulkarni
Director
06887286

Kedar Marathe
Mr. Kedar Marathe
Director
10682466

Mayura Dolas
Miss. Mayura Dolas
Director
06887284

Ruchita Bhujbal
Miss. Ruchita Bhujbal
Director
10682467

UDIN- 25124299@MNS@P9735

NOTE 1 :- SHARE CAPITAL

Particulars	As On 31.03.2025 (Rs.)
Authorised Capital	
1000 Equity Shares of Rs. 10/- each	10,000.00
Issued, Subscribed and Paid-up Capital	
1000 Equity Shares of Rs. 10/- each	10,000.00
TOTAL (Rs.)	10,000.00

Notes:-SHAREHOLDERS HOLDING MORE THAN % 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

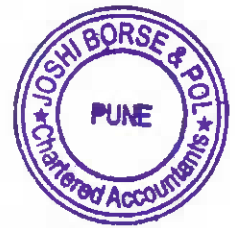
Sr. No.	PARTICULARS	31.03.2025 (Rs.)
1	Profit & Loss Account	
	Balance as per last Balance Sheet	-
	Add: Profit during the year	6,22,605.10
2	Accumulated Funds	2,25,000.00
	TOTAL (Rs.)	8,47,605.10


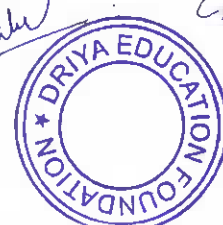



NOTE 3 :- Trade Payables

Sr. No.	PARTICULARS	31.03.2025 (Rs.)
1	Mahesh Sitram Karale	32,000.00
2	Shrikar Vartak	1,400.00
	TOTAL (Rs.)	33,400.00

NOTE 4 :- Other Current Liabilities

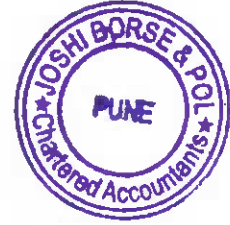
Sr. No.	PARTICULARS	31.03.2025 (Rs.)
1	Duties & Taxes	
	TDS u/s (194J)	2,000.00
2	Audit Fees Payable	10,000.00
3	Professional Fees Payable	5,000.00
	TOTAL (Rs.)	17,000.00



NOTE 5 :- DEFERRED TAX LIABILITIES

PARTICULARS	AS AT 31.03.2025 RS.
a. Opening Balance of Deferred Tax (Assets) / Liability	-
b. Depreciation Effect	
Depreciation as per Companies Act	7,662.63
Depreciation As per Income Tax Act	16,236.00
Timing Difference	8,573.37
c. Deferred Tax Asset) / Liability @ 30%	1,961.59
TOTAL (RS.)	1,961.59

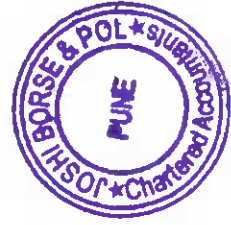


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SCHEDULE : 6
IMMOVABLE PROPERTIES

SR. NO.	Block Name	ASSETS	W. D. V. AS ON 01.04.2024 (RS.)	ADDITIONS/		(DEDUCTIONS)	TOTAL (RS.)	DEPRECIATION			W. D. V. AS ON 31.03.2025 (RS.)
				More than 180 Days (RS)	Less than 180 Days (RS)			No. of Days Used	RATE %	AMOUNT (RS.)	
1	Furniture & Fixture	Small Tables	-	-	44,310.00	-	44,310.00	115	9.50%	1,326.27	42,983.73
2	Furniture & Fixture	Conference Table	-	-	22,000.00	-	22,000.00	115	9.50%	658.49	21,341.51
3	Furniture & Fixture	Table Top	-	-	10,000.00	-	10,000.00	90	9.50%	234.25	9,765.75
4	Furniture & Fixture	MS Frame	-	-	11,000.00	-	11,000.00	90	6.33%	171.69	10,828.31
5	Furniture & Fixture	Centre Table	-	-	2,249.00	-	2,249.00	87	9.50%	50.93	2,198.07
6	Furniture & Fixture	Glass Dry-Erase Board - Frosted, Non-Magnetic, 1.21 x 0.91 m Erase Board	-	-	2,529.00	-	2,529.00	86	9.50%	56.61	2,472.39
7	Furniture & Fixture	Glass Dry-Erase Board - Frosted, Non-Magnetic, 1.21 x 0.91 m Erase Board	-	-	2,529.00	-	2,529.00	86	9.50%	56.61	2,472.39
8	Furniture & Fixture	Office Chairs	-	-	55,460.00	-	55,460.00	84	9.50%	1,212.52	54,247.48
9	Furniture & Fixture	Wooden wall mounted folding table	-	-	2,267.00	-	2,267.00	84	9.50%	49.56	2,217.44
10	Furniture & Fixture	Wooden wall mounted folding table	-	-	2,267.00	-	2,267.00	84	9.50%	49.56	2,217.44
11	Furniture & Fixture	2-Tier Ups Stand for Double Battery & Inverter	-	-	2,992.00	-	2,992.00	84	6.33%	43.59	2,948.41
12	Furniture & Fixture	Large plastic cupboard	-	-	6,228.00	-	6,228.00	84	9.50%	136.16	6,091.84
13	Furniture & Fixture	Large plastic cupboard	-	-	6,228.00	-	6,228.00	84	9.50%	136.16	6,091.84
14	Furniture & Fixture	Chairs - Transportation Charges	-	-	300.00	-	300.00	84	9.50%	6.56	293.44
15	Furniture & Fixture	Soft Board	-	-	1,800.00	-	1,800.00	48	9.50%	22.49	1,777.51
16	Furniture & Fixture	Centre Table	-	-	700.00	-	700.00	48	9.50%	8.75	691.25
17	Furniture & Fixture	Cupboard	-	-	1,500.00	-	1,500.00	48	9.50%	18.74	1,481.26
18	Furniture & Fixture	Table	-	-	1,000.00	-	1,000.00	48	9.50%	12.49	987.51
19	Furniture & Fixture	Door Bell	-	-	949.00	-	949.00	28	9.50%	6.92	942.08
20	Office Equipments	Inverter & Battery	-	-	53,000.00	-	53,000.00	118	19.00%	3,255.51	49,744.49
21	Office Equipments	Beetel Landline Phones	-	-	2,699.00	-	2,699.00	46	9.50%	32.31	2,666.69
22	Office Equipments	Projector Epson	-	-	35,250.00	-	35,250.00	15	7.31%	105.89	35,144.11
23	Office Equipments	Water Dispenser	-	-	7,999.00	-	7,999.00	5	9.50%	10.41	7,988.59
					2,75,256.00		2,75,256.00			7,662.47	2,67,593.53



K. Manoj

Pravin

Pravin

NOTE 7 :- CASH AND CASH EQUIVALENTS

SR NO.	PARTICULARS	As On 31.03.2025 (Rs.)
A	Bank Account HDFC Bank 1076	2,52,299.15
TOTAL (Rs.)		2,52,299.15

NOTE 8 :- Short-Term Loans and Advances

SR NO.	PARTICULARS	As On 31.03.2025 (Rs.)
1	Deposit for Classroom	90,000.00
TOTAL (Rs.)		90,000.00

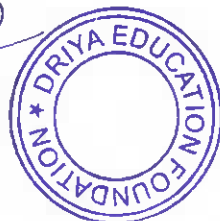
NOTE 9 :- Other Current Assets

SR NO.	PARTICULARS	As On 31.03.2025 (Rs.)
1	Interest Accrued	74.00
TOTAL (Rs.)		74.00

NOTE 10:- OTHER INCOME

SR NO.	PARTICULARS	As On 31.03.2025 (Rs.)
1	Donations Received	21,90,000.00
2	Interest on FD	74.00
TOTAL (Rs.)		21,90,074.00

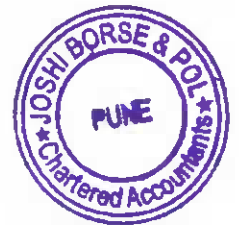
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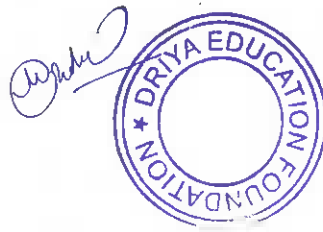
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NOTE 11 :- OTHER EXPENSES

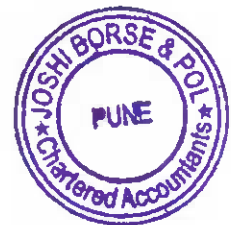
SR NO.	PARTICULARS	As On 31.03.2025 (Rs.)
A	Other Expenses	
1	Bank Charges	183.55
2	Infra Development Project Expenses	4,64,459.00
3	Advertisement Expenses	10,300.00
4	Cleaning Expenses	5,820.00
5	Event & Project Expenses	1,18,466.00
6	Income Tax Expenses	-
7	Internet Expenses	15,206.98
8	Legal Charges	7,800.00
9	Lodging & Boarding	2,988.99
10	Lunch & Refreshment	11,822.00
11	Membership & Subscription	7,004.73
12	Photography Expenses	11,000.00
13	Printing & Stationery	35,935.00
14	Professional Fees	2,01,602.00
15	Purchases for Centre & Project	61,455.60
16	Rent for Premises	1,60,000.00
17	Repairs & Maintainence	9,469.00
18	Telephone Expenses	999.00
19	Transport Expenses	901.00
20	Travel Expenses	17,432.00
21	Audit Fees	10,000.00
B	Accumulated Funds	2,25,000.00
TOTAL (Rs.)		13,77,844.85



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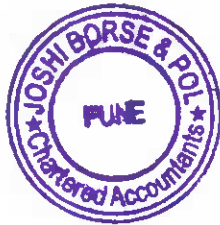
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DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155
Cash Flow Statement for the year ended 31st March 2025

Particulars	Amt Rs.	31.03.2025 Rs.
[A] Cash Flow from Operating Activities		
Net Profit for year ended 31st March 2025		6,24,566.68
Adjustment For:		
Extraordinary items		
Depreciation		7,662.47
Operating Profit before Working Capital Changes		6,32,229.15
Adjustment for Changes in Working Capital		
Increase/(Decrease) in Short Term Provision	-	
(Increase)/Decrease in Inventories	-	
(Increase)/Decrease in Short Term loans and Advances	-	
(Increase)/Decrease in Other Non-current Assets	(3,00,000.00)	
(Increase)/Decrease in Other current Assets	(90,074.00)	
Increase/(Decrease) in Short Term Borrowing	-	
Increase/(Decrease) in Trade Payables	33,400.00	
(Increase)/Decrease in Other Current Investments	-	
Increase/(Decrease) in Other Current Liabilities	17,000	
(Increase)/ Decrease in Trade Receivable	-	
Net Cash Flow generated from Operating Activities [A]	(3,39,674.00)	(3,39,674.00)
[B] Cash Flow from Investment Activities		
(Increase)/ Decrease in Fixed Assets	-	(2,75,256.00)
Cash Outflow from Other Non-Current Activities	-	-
Deferred Tax Asset	-	-
Sale of Fixed Asset	-	-
Inflow from Investment Activities	-	-
Net Cash used in Investment Activities [B]		(2,75,256.00)
[C] Cash Flow From Financing Activities		
Share Capital	-	10,000.00
Unsecured Loan	-	-
Increase/Decrease in Funds Created	-	2,25,000.00
Corpus Donation	-	-
Net Cash used in Financing Activities [C]		2,35,000.00
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		2,52,299.15
Cash and Cash Equivalents at the beginning of the year		-
Cash and Cash Equivalents at the end of the year		2,52,299.15
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		2,52,299.15

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



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

PLACE: PUNE

DATE:

UDIN: 25124299 BMNSQP 9735



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

03 SEP 2025

DRIYA EDUCATION FOUNDATION
CIN: U85211PN2024NPL232155

NOTE: 11

NOTES TO ACCOUNTS

1 Disclosure of Accounting Policies (AS-1)

a) The Statements of Accounts are prepared for the first time for year ended 31 March 2025.

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 standard 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 Accounting 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)


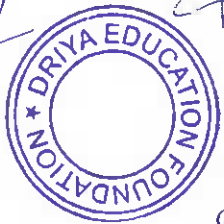


This accounting standard is applicable to company. However, there are no such cases to report for the year under consideration.

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.



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	31.03.2025
a)	Basic Earnings per Equity Share	
	Earnings available to Equity Shareholders (in Rs.)	6,22,605.10
	No. of Equity Shares outstanding as at the year end (Nos.)	1,000.00
	Basic Earnings per Equity Share (in Rs.)	622.61

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 Intangible 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	31.03.2025
Audit Fees	10,000.00
Professional Fees	5,000.00
Total (Rs.)	15,000.00

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 Deferred Taxes (AS-22)**

The company (Section 8 Company) has provisional registration under section 12A. Hence, no provision for Taxation has been made. Hence, there is no Deferred Tax Liability.



