

## **Child Welfare and Action Foundation**

### **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED ON**

**31st March 2025**

**Independent Auditors' Report**

To the Members of  
Child Welfare and Action Foundation

**Report on the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of Child Welfare and Action Foundation ("the Company"), a not for profit company, within the meaning of Section 8 of the Companies Act, 2013 which comprise the Balance Sheet as at 31st March 2025, the 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 ('Act') 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, its excess of income over the expenditure for the year ended on that date

**Basis for opinion**

We conducted our audit in accordance with the standards on auditing 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 there under, 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 on financial statements.

**Information other than the financial statements and auditors' report thereon**

The Company's management & board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Company's Annual Report but does not include the financial statements and our auditor's report thereon.



**S. P. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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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 during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

**Management's Responsibility for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

**Auditors' 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, the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the act and the Rules made there under,



we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

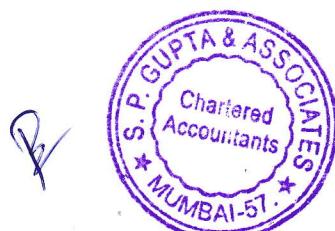
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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**

1. The matters specified in paragraphs 3 and 4 of the Companies (Auditors' Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, is not applicable to the Company.
2. As required by Section 143 (3) of the Act, we report that:



# **S. P. GUPTA & ASSOCIATES**

## **CHARTERED ACCOUNTANTS**

(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 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 31 March 2025, taken on record by the Board of Directors, none of the directors are disqualified as on 31 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 and

(g) With respect to the other matters to be included in the Auditors' 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 are required to be transferred to the Investor Education and Protection Fund of the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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, no funds (which are material either



**S. P. GUPTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

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individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. With regards to Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014, based on our examination which includes test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same is being operated throughout the year for all relevant transactions recorded in the software. Further during course of Audit we did not come across any instance of the audit trail feature being tampered.

3. The company has not declared or paid dividend during the year. Hence, the requirement of commenting on compliance with section 123 of the companies Act 2013 does not arise.

4. Based on our examination, which was conducted on a test-check basis, we note that the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025, which has a feature for recording an audit trail (edit log) facility.

**For S. P. Gupta & Associates**  
Chartered Accountants  
Firm's Registration No: 103445W

*Preeti*  
**Preeti Parasrampuria**  
Partner  
Membership No:131204  
Mumbai  
Date: 25<sup>th</sup> August, 2025  
UDIN: 25131204BMIZII8358



Particulars	Notes	31st March 2025	31st March 2024
I. 1 Sources of funds			
a. Share capital	3	600	600
b. Reserves and surplus	4	17,621	39,887
2 Current liabilities			
a. Other current liabilities	5	12,059	17,323
Total		30,280	57,810
II. Assets			
1 Non current assets			
a. Property, Plant and Equipment and Intangible assets			
Property, Plant and Equipment	6	1,956	3,814
b. Other Non Current Assets	7	100	-
2 Current assets			
a. Cash and cash equivalents	8	26,185	53,478
b. Other current assets	9	2,039	518
Total		30,280	57,810

The notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of

S P Gupta and Associates

Chartered Accountants

Firm Registration No.: 103445W

Preeti Parasrampuria

Partner

Membership Number: 131204

Place: Mumbai

Date: 25th August 2025



For and on behalf of the Board of  
Child Welfare and Action Foundation

Protima Sharma

Director

DIN: 7606776

Place: Pune

Date: 25th August 2025

Meera Marthi

Director

8415550

Pune

Date: 25th August 2025

For Child Welfare & Action Foundation

Director /Authorised Signatory

For Child Welfare & Action Foundation

Director /Authorised Signatory

Private company limited by Guarantee under Section 8 of The Companies Act 2013  
Income and expenditure account for the period ended 31st March 2025

Rupees in Hundreds

	Particulars	Notes	For the year ended 31st March 2025	For the year ended 31st March 2024
I.	Revenue			
1	Donations received	10	132,226	146,266
2	Other income	11	1	-
II.	Total income		132,227	146,266
III.	Expenses			
1	Project Expenses	12	41,086	56,783
2	Employee benefits expenses	13	71,665	65,791
3	Depreciation expenses	14	2,758	1,977
4	Establishment Expenses	15	38,980	15,544
IV.	Total expenses		154,489	140,095
V.	Surplus/ (deficit) for the year		(22,262)	6,171

The notes are an integral part of the financial statements.

As per our report of even date

For and on behalf of

S P Gupta and Associates  
Chartered Accountants

Firm Registration No.: 103445W

  
Preeti Parasrampuria  
Partner

Membership Number: 131204

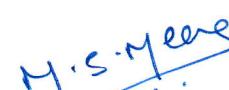
Place: Mumbai

Date: 25th August 2025

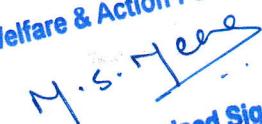


For and on behalf of the Board of  
Child Welfare and Action Foundation

  
Protima Sharma  
Director  
DIN: 7606776  
Place: Pune  
Date: 25th August 2025

  
Meera Marthi  
Director  
DIN: 8415550  
Place: Pune  
Date: 25th August 2025

For Child Welfare & Action Foundation  
  
Protima Sharma  
Director / Authorised Signatory

For Child Welfare & Action Foundation  
  
Meera Marthi  
Director / Authorised Signatory



Cash Flow Statement as at 31st March 2025

Rupees in Hundreds

Particulars	For the year ended 31st March 2025	For the year ended 31st March 2024
A. Cash flow from operating activities	(22,262)	6,171
Net surplus before tax	2,758	1,977
Add: Depreciation and amortization	(19,504)	8,148
Operating surplus before working capital changes		
Changes in working capital-	(5,364)	6,533
Increase/ (decrease) in other current liabilities	(1,521)	2,371
(Increase)/ decrease in other current assets	(6,885)	8,904
Sub-total	(26,389)	17,052
Cash generated (used) from operations	(4)	-
Income tax (paid)/ refund received	(26,393)	17,052
Net cash flow from / (used in) operating activities (A)		
B. Cash flow from investing activities	(900)	(4,482)
Purchase of assets	(900)	(4,482)
Net cash flow from/ (used in) investing activities (B)		
C. Cash flow from financing activities		
Net cash flow from/ (used in) financing activities (C)		
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(27,293)	12,570
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	53,478	40,908
Cash and cash equivalents at the beginning of the Year	26,185	53,478
Cash and cash equivalents at the end of the year		

As per our report of even date

For and on behalf of

S P Gupta and Associates

Chartered Accountants

Firm Registration No.: 103445W

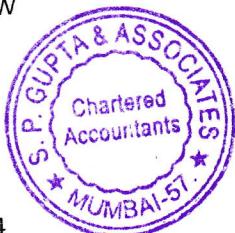
Preeti Parasrampuria

Partner

Membership Number: 131204

Place: Mumbai

Date: 25th August 2025



For and on behalf of the Board of  
Child Welfare and Action Foundation

Protima Sharma

Director

7606776

Place: Pune

Date: 25th August 2025

Meera Marthi

Director

8415550

Place: Pune

Date: 25th August 2025

For Child Welfare & Action Foundation

Protima Sharma  
Director / Authorised Signatory

For Child Welfare & Action Foundation

Meera Marthi  
Director / Authorised Signatory

## Child Welfare and Action Foundation

## Notes to accounts

## 1. Nature of operations

After incorporation, company has started working on the following activities:

Child Welfare and Action Foundation was incorporated in India on July 02 2019 having CIN Number U85300PN2019NPL185171 as a limited company under section 8 the companies Act 2013, The primary focus of the company is working to ensure abandoned, orphaned, and surrendered children in shelters reach the legal adoption pool and potentially reach a forever family

## 2. Significant accounting policies

## (a) Basis of preparation of accounts

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principle ("GAAP") , the mandatory accounting standards issued by the Institute of Chartered Accountants of India and prescribed by the companies (Accounting Standards) Rules, 2006, the provision of the Companies Act 2013, The company has been Consistent in its accounting policies, change in the accounting policies, however is disclosed separately.

## (b) Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities and disclosure of contingent liabilities at the end of year. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring material adjustments to the carrying amounts of assets or liabilities in future years.

For Child Welfare & Action Foundation  
Rajiv  
Director /Authorised Signatory

For Child Welfare & Action Foundation  
M. S. Mehta  
Director /Authorised Signatory



## (c) Current and non-current classification

An asset or a liability is classified as current when it satisfies any of the following criteria:

It is expected to be realized/ settled in, or is intended for sale or consumption in, the company's normal operating cycle or

It is held primarily for the purpose of being traded or

It is expected to be realized/ due to be settled within twelve months after the reporting date or

It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date or

The company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other assets and liabilities are classified as non-current.

## (d) Tangible assets and depreciation under WDV system

## Property, Plant &amp; Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition. Property, Plant and Equipment exclude computers and other assets individually costing ₹5,000/- or less which are not capitalised except when they are part of a larger capital investment programme

## (e) Depreciation and amortization

Depreciation is provided on a Written Down Value method as per the useful lives prescribed in Schedule II of the Companies Act, 2013.

Asset description	Useful life (years)
Laptop	3

## (f) Revenue recognition

Donations are recognised as income in the year in which they are actually received. Earmarked donations and grants are credited to a liability account and transferred to the Income and Expenditure Account when conditions attached are fulfilled. Grants related to depreciable assets are treated as deferred income and recognised over the useful life of the asset in proportion to depreciation. Grants related to non-depreciable assets with obligations are credited over the period in which such obligations are met.

For Child Welfare & Action Foundation

P. S. Mehta  
Director / Authorised Signatory

For Child Welfare & Action Foundation

M. S. Mehta  
Director / Authorised Signatory



(g) Provisions

A provision is recognized when the Company has a present obligation as a result of past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

(h) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company does not recognize a contingent liability but discloses its existence in the financial statements.

The company does not have contingent liability at the year end.

(i) Investments

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties.

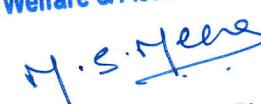
Current investments are carried at lower of cost and fair value, determined on category of investment basis. Long-term investments presented as non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline, other than temporary decline, in the value of investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of Income and Expenditure.

For Child Welfare & Action Foundation

  
Director /Authorised Signatory

For Child Welfare & Action Foundation

  
Director /Authorised Signatory



As at  
 31st March 2025      As at  
 31st March 2024

3. Share capital

Share capital	600	600
Total	600	600

4. Reserves and surplus

Surplus/ (deficit) in Statement of Income and expenditure		
Opening balance	39,883	33,716
Add: surplus for the year	(22,262)	6,171
Closing balance	17,621	39,887
Total	17,621	39,887

5. Other current liabilities

Earmark Funds	7,903	16,940
Statutory dues payable	697	383
Sundry creditors for expenses	2,700	-
Employee Reimbursement	305	-
Provisions	454	-
Total	12,059	17,323

For Child Welfare & Action Foundation  
 P. Guerur  
 Director /Authorised Signatory

For Child Welfare & Action Foundation  
 M. S. Mees  
 Director /Authorised Signatory



M/s Child Welfare & Action Foundation

Notes forming part of the Financial statements

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## Property, plant & Equipment-Laptop

Name Of Assets	Gross Block						Depreciation & Amortization			Net Block	(Amount in Hundreds)
	As on 01-Apr-24	Addition	Deduction	As on 31-Mar-25	As on 01-Apr-24	For the year	Deduction	As on 31-Mar-25	As on 31-Mar-24		
<b>(I) property,plant &amp; Equipment</b>											
Laptop	5,97,755	90,007		6,87,762	2,16,383	2,75,833		4,92,216	1,95,546	3,81,371	
<b>Total</b>	<b>5,97,755</b>	<b>90,007</b>		<b>6,87,762</b>	<b>2,16,383</b>	<b>2,75,833</b>		<b>4,92,216</b>	<b>1,95,546</b>	<b>3,81,371</b>	
<b>Previous Year</b>	<b>1,49,551</b>	<b>4,48,204</b>		<b>5,97,755</b>	<b>18,642</b>	<b>1,97,741</b>		<b>2,16,383</b>	<b>3,81,371</b>		

For Child Welfare & Action Foundation

For Child Welfare & Action Foundation

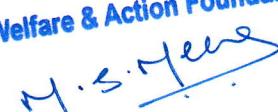
For Child Welfare & Action Foundation

Child Welfare & Action Forum  
Director / Authorised Signatory



	As at 31st March 2025	As at 31st March 2024
<b>7. Other Non Current Assets</b>		
Security Deposit	100	-
Total	<hr/> <hr/>	<hr/> <hr/>
<b>8. Cash and cash equivalents</b>		
Balances with banks	26,185	53,478
Total	<hr/> <hr/>	<hr/> <hr/>
<b>9. Other current assets</b>		
Income Tax Net of Provision	-	65
Prepaid expenses	146	187
Advance to vendor	1,893	266
Other current assets	<hr/>	<hr/>
Total	<hr/> <hr/>	<hr/> <hr/>

For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory

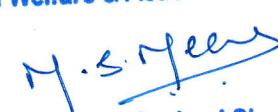
For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory



	Figures for the year ended 31st March 2025	Figures for the year ended 31st March 2024
<b>10. Donations received</b>		
Donations received	132,226	146,266
<b>Total</b>	<b>132,226</b>	<b>146,266</b>
<b>11. Other income</b>		
Interest Income	1	-
<b>Total</b>	<b>1</b>	<b>-</b>
<b>12. Project Expenses</b>		
Professional expenses	26,150	16,638
Food Expenses	956	8,955
Accomodation expenses	1,253	2,868
Travel expenses	6,844	11,206
Printing & stationary	43	2,303
Postage & courier	-	16
Mobile and internet expenses	88	485
Miscellaneous expenses	277	5
Bad debts	-	2,124
Boarding & lodging	725	7,472
Photography Expenses	-	44
Technology cost	4,750	4,590
Website expenses	-	143
Balances written off	-	(66)
<b>Total</b>	<b>41,086</b>	<b>56,783</b>
<b>13. Employee benefits expenses</b>		
Salaries, wages and bonus	69,974	64,603
Staff insurance	1,691	1,188
<b>Total</b>	<b>71,665</b>	<b>65,791</b>
<b>14. Depreciation expenses</b>		
Depreciation expenses	2,758	1,977
<b>Total</b>	<b>2,758</b>	<b>1,977</b>



For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory

For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory

	Figures for the year ended 31st March 2025	Figures for the year ended 31st March 2024
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## 15. Establishment Expenses

Accommodation	5,011	-
Bank Charges	434	1
Professional and technical fees	19,688	9,963
Travelling expenses	6,763	380
Courier Charges	3	66
Meeting Room Expenses	55	168
Mobile and Internet Expenses	341	-
Payment Gateway Charges	-	252
Printing and Stationery	367	112
Social Media Management	-	1,976
Subscription Charges	1,837	1,749
Profession TaxPTEC	25	125
Interest and penalty charges	93	116
Office expense	396	-
Staff Welfare Expenses	-	247
Audit fees	280	189
Income Tax audit fees	100	
Other Audit fees	20	
Writeoff	-	-
Prior Period Expenses	18	200
Food Expenses	3,549	
<b>Total</b>	<b>38,980</b>	<b>15,544</b>

For Child Welfare &amp; Action Foundation

Director /Authorised Signatory

For Child Welfare &amp; Action Foundation

Director /Authorised Signatory



## 16. Related party transactions

## A Related parties and their relationship with entity

Sr. N	Nature of relationship	Relationship	Entity/ Person
1	Key Managerial Person	Director	Meera Marthi
2	Key Managerial Person	Director	Protima Sharma

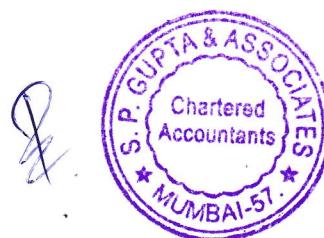
## B Details of transactions with related parties

Sr. N	Nature of Transactions	Nature of relationship	Name of Related Party	For the year ended on 31st March 2025	For the year ended on 31st March 2024
1	Salary	Director	Meera Marthi	5,500	-
2	Salary	Director	Protima Sharma	2,750	-

For Child Welfare &amp; Action Foundation

Protima  
Director / Authorised Signatory

For Child Welfare &amp; Action Foundation

Meera  
Director / Authorised Signatory

	Figures for the year ended	Figures for the year ended
	31st March 2025	31st March 2024
17. Auditor's remuneration		
Fees for statutory audit	280	189
Fees for audit under income tax	-	-
<b>Total</b>	<b>280</b>	<b>189</b>

For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory

For Child Welfare & Action Foundation  
  
 Director /Authorised Signatory



## Notes to accounts

## 18. Disclosure on non applicable clauses of additional regulatory information.

On 24th March 2021, the Ministry of Corporate Affairs had issued a notification for the amendments in Schedule III. The notification has inserted few additional notes in Division 1, Part II- Statement of Profit and Loss- referring to paragraph 5 of the Schedule III. From the additional notes referred there in, the notes which are not applicable to the company are not given in the financials. Those are as below.

Sr. No.	Particulars	Reason why this disclosure is not applicable
1	Title deeds of immovable property not held in name of the company	The company does not own any immovable property.
2	Revaluation of property, plant and equipment, intangible assets	The company has not revalued its property, plant and equipment.
3	Loans or advances in the nature of loans which are granted to promoters, directors, KMPs and the related parties	The company has not made any loans or advances in the nature of loans which are granted to promoters, directors, key management personnel and the related parties (as defined under The Companies Act, 2013,) either severally or jointly with any other person.
4	Capital-Work-in Progress (CWIP)	The company does not have capital work in progress.
5	Intangible assets under development	The company does not have intangible assets under development.
6	Details of benami property held	The company does not hold any benami property.
7	Borrowings from banks or financial institutions on the basis of security of current assets	The company does not have borrowings in such nature.
8	Wilful defaulter	The company has not been declared as wilful defaulter by any bank or financial institution or any other lender.
9	Relationship with struck off companies	The company does not have any transactions with companies struck off under section 248 of The Companies Act, 2013 or section 560 of Companies Act, 1956.
10	Registration of charges or satisfaction with Registrar of Companies	There are no such charges which are yet to be registered with Registrar of Companies beyond the statutory period.
11	Compliance with number of layers of companies	The company is not a holding company of any other company.
12	Compliance with approved Scheme(s) of Arrangements	The company has not availed any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
13	Utilisation of borrowed funds and share premium	The company is a company limited by guarantee under Section 8 of The Companies Act 2013. It has not borrowed funds as referred in the clause.

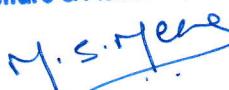
For Child Welfare &amp; Action Foundation



Director /Authorised Signatory



For Child Welfare &amp; Action Foundation



Director /Authorised Signatory

## Notes to accounts

## 19. Analytical ratios

The percentage of variance in the ratio for current year and previous year has been calculated by dividing the difference in current year ratio and previous year ratio by previous year ratio.

Sr No	Particulars	Numerator	Denominator	Ratios as at 31st March 2025	Ratios as at 31st March 2024	% variance	Reason reference
1	Current ratio	Current assets	Current liabilities	2.34	3.12	-24.91%	
2	Debt- equity ratio	Total debt	Shareholder's equity	NA	NA	NA	
3	Debt service coverage ratio	Earnings available for debt service	Debt service	NA	NA	NA	
4	Return on equity (ROE) (in %)	Net surplus after taxes – preference dividend (if any)	Average shareholder's equity	-77.42%	16.77%	-561.72%	
5	Inventory turnover ratio	Cost of goods sold OR sales	Average inventory	NA	NA	NA	
6	Trade receivables turnover ratio	Net credit sales	Average accounts receivables	NA	NA	NA	
7	Trade payables turnover ratio	Net credit purchases	Average trade payables	NA	NA	NA	
8	Net capital turnover ratio	Net sales	Average working capital	0.00	0.00	NA	
9	Net surplus ratio (in %)	Net surplus after tax	Net sales	NA	NA	NA	
10	Return on capital employed (ROCE) (in %)	Earning before interest and taxes	Capital employed	-126.34%	15.47%	-916.60%	
11	Return on investment-quoted investments	Income generated from invested funds in quoted investments	Time weighted average quoted investments	NA	NA		
12	Return on investment-unquoted investments	Income generated from invested funds in unquoted investments	Time weighted average unquoted investments	NA	NA		

For Child Welfare & Action Foundation  
Director /Authorised Signatory



For Child Welfare & Action Foundation  
M. S. Mehta  
Director /Authorised Signatory

## Notes to accounts

## 19. continued

Reasons for variance more than 25% and where ratios are not applicable

As per our report of even date

For and on behalf of

S P Gupta and Associates

Chartered Accountants

Firm Registration No.: 103445W



Preeti Parasrampuria

Partner

Membership Number: 131204

Place: Mumbai

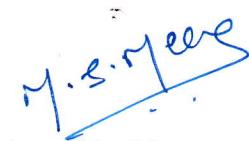
Date: 25th August 2025

For and on behalf of the Board of  
Child Welfare and Action Foundation Protima Sharma

Director

Place: Pune

Date: 25th August 2025

 M. S. Marthi

Director

Place: Pune

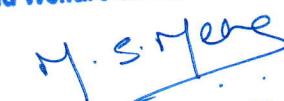
Date: 25th August 2025

For Child Welfare &amp; Action Foundation

 Protima Sharma

Director /Authorised Signatory

For Child Welfare &amp; Action Foundation

 M. S. Marthi

Director /Authorised Signatory

## 6. Property, Plant and Equipment and Intangible assets

Rupees in Hundreds

Particulars	Property, plan and equipments	
	Laptops	Total
Gross block		
Balance as at 1st April 2023	-	-
Additions during the year	1,496	1,496
Reclass of fixed assets	4,482	4,482
Deletions during the year	-	-
Balance as at 31st March 2024	5,978	5,978
Balance as at 1st April 2024	5,978	5,978
Additions during the year	900	900
Reclass of fixed assets	-	-
Deletions during the year	-	-
Balance as at 31st March 2025	6,878	6,878
Depreciation		
Balance as at 1st April 2023	186	186
Charge for the year	1,978	1,978
Accumulated depreciation on deletions	-	-
Balance as at 31st March 2024	2,164	2,164
Balance as at 1st April 2024	2,164	2,164
Charge for the year	2,758	2,758
Accumulated depreciation on deletions	-	-
Balance as at 31st March 2025	4,922	4,922
Net block		
As at 31st March 2024	3,814	3,814
As at 31st March 2025	1,956	1,956

For Child Welfare &amp; Action Foundation

Director /Authorised Signatory

For Child Welfare &amp; Action Foundation

Director /Authorised Signatory

