

Balance Sheet as at 31st March 2025

₹ in thousand

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholder's funds</b>			
Share capital	1	20.00	20.00
Reserves and surplus	2	(60.34)	(34.32)
Money received against share warrants			
		<b>(40.34)</b>	<b>(14.32)</b>
<b>Share application money pending allotment</b>			
<b>Non-current liabilities</b>			
Long-term borrowings			
Deferred tax liabilities (Net)	3		
Other long term liabilities			
Long-term provisions			
<b>Current liabilities</b>			
Short-term borrowings			
Trade payables			
(A) Micro enterprises and small enterprises			
(B) Others			
Other current liabilities	4	155.60	15.60
Short-term provisions			
		<b>155.60</b>	<b>15.60</b>
<b>TOTAL</b>		<b>115.26</b>	<b>1.28</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment and Intangible assets	5		
Property, Plant and Equipment		22.97	
Intangible assets			
Capital work-in-Progress			
Intangible assets under development			
Non-current investments			
Deferred tax assets (net)		2.59	
Long-term loans and advances			
Other non-current assets			
		<b>25.56</b>	
<b>Current assets</b>			
Current investments			
Inventories			
Trade receivables			
Cash and cash equivalents	6	89.70	1.28
Short-term loans and advances			
Other current assets			
		<b>89.70</b>	<b>1.28</b>
<b>TOTAL</b>		<b>115.26</b>	<b>1.28</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

GOYAL RAJ KUMAR & ASSOCIATES  
Chartered Accountant  
(Firm No. 0037297N)



GOYAL RAJ KUMAR GOYAL  
PROPRIETOR  
Membership No.: 552862  
UDIN : 25562862BMHZHR3075  
Place: Delhi  
Date: 22/04/2025

*(Signature)*

MANISH WALTER  
Director  
DIN: 05241907  
Address: House no. D-177, Sector-8,  
Dwarka, Bagdola, South West Delhi, Delhi  
India-110077

For and on behalf of the Board of Directors

*(Signature)*

VINAY NEMA  
Director  
DIN: 09786064  
Address: Kachaheri road thana ke pass,  
Subhash, Ward no. 03 Lakhnadon,  
Lakhnadon, Seoni, Madhya Pradesh-  
480886

MANOBAL A NEW BEGINING FOUNDATION  
C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS,  
SUBHASH WARD 3, LAKHNADON-480886  
CIN : U85300MP2022NPL063329

(F.Y. 2024-2025)

Statement of Profit and loss for the year ended 31st March 2025

₹ in thousand

Particulars	Note No.	31st March 2025	31st March 2024
<b>Revenue</b>			
Revenue from operations	7	1,277.03	137.52
Other income			
<b>Total Income</b>		<b>1,277.03</b>	<b>137.52</b>
<b>Expenses</b>			
Cost of material Consumed			
Purchase of stock-in-trade			
Changes in inventories			
Employee benefit expenses	8	787.23	32.00
Finance costs			
Depreciation and amortization expenses	9	31.90	
Other expenses	10	486.50	126.10
<b>Total expenses</b>		<b>1,305.63</b>	<b>158.10</b>
<b>Profit before exceptional, extraordinary and prior period items and tax</b>		<b>(28.61)</b>	<b>(20.58)</b>
Exceptional items			
<b>Profit before extraordinary and prior period items and tax</b>		<b>(28.61)</b>	<b>(20.58)</b>
Extraordinary items			
Prior period item			
<b>Profit before tax</b>		<b>(28.61)</b>	<b>(20.58)</b>
<b>Tax expenses</b>			
Current tax	11		
Deferred tax		(2.59)	
Excess/short provision relating earlier year tax			
<b>Profit(Loss) for the period</b>		<b>(26.02)</b>	<b>(20.58)</b>
<b>Earning per share-in ₹</b>			
<b>Basic</b>	<b>13</b>		
Before extraordinary Items		(13.01)	(10.29)
After extraordinary Adjustment		(13.01)	(10.29)
<b>Diluted</b>			
Before extraordinary Items			
After extraordinary Adjustment			

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

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The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GOYAL RAJ KUMAR & ASSOCIATES  
Chartered Accountant  
(FBN: 0037257N)



GOYAL RAJ KUMAR GOYAL  
PROPRIETOR  
Membership No.: 552862  
UDIN : 25552862BMHZHR3076  
Place: Delhi  
Date: 22/04/2025

*Raj Kumar*  
22/4/25

*Manish Walter*

MANISH WALTER  
Director  
DIN: 05241907  
Address: House no. D-177, Sector-II,  
Dwarka, Bagdola, South West Delhi, Delhi  
India-110077

For and on behalf of the Board of Directors

*Gouri Shankar Neema*

GOURI SHANKAR NEEMA  
Director  
DIN: 09756064  
Address: Kachaheri road thana ke pass,  
Subhash, Ward no. 03 Lakhnadon,  
Lakhnadon, Seoni, Madhya Pradesh-  
480886

MANOBAL A NEW BEGINING FOUNDATION  
C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS,  
SUBHASH WARD 3, LAKHNADON-480886  
CIN : U85300MP2022NPL063329

(F.Y. 2024-2025)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March 2025

₹ in thousand

PARTICULARS		31st March 2025	31st March 2024
<b>A.</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and extraordinary items(as per Statement of Profit and Loss)	(28.61)	(20.58)
	<b>Adjustments for non Cash/ Non trade items:</b>		
	Depreciation & Amortization Expenses	31.90	
	<b>Operating profits before Working Capital Changes</b>	<b>3.30</b>	<b>(20.58)</b>
	<b>Adjusted For:</b>		
	Increase / (Decrease) in other current liabilities	140.00	2.50
	<b>Cash generated from Operations</b>	<b>143.30</b>	<b>(18.08)</b>
	<b>Net Cash flow from Operating Activities(A)</b>	<b>143.30</b>	<b>(18.08)</b>
<b>B.</b>	<b>Cash Flow From Investing Activities</b>		
	Purchase of tangible assets	(54.87)	
	<b>Net Cash used in Investing Activities(B)</b>	<b>(54.87)</b>	
<b>C.</b>	<b>Cash Flow From Financing Activities</b>		
<b>D.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(A+B+C)</b>	<b>88.43</b>	<b>(18.08)</b>
<b>E.</b>	Cash & Cash Equivalents at Beginning of period	1.28	19.36
<b>F.</b>	Cash & Cash Equivalents at End of period	89.71	1.28
<b>G.</b>	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents(F-E)</b>	<b>88.43</b>	<b>(18.08)</b>

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For GOYAL RAJ KUMAR & ASSOCIATES  
Chartered Accountant  
(PIN: 0037297N)



GOYAL RAJ KUMAR GOYAL  
PROPRIETOR  
Membership No.: 552862  
UDIN : 25552862BMHZHR3075  
Place: Delhi  
Date: 22/04/2025

For and on behalf of the Board of Directors

  
MANISH WALTER  
Director  
DIN: 05241507  
Address: House no, D-177, Sector-8,  
Dwarka, Bagdola, South West Delhi, Delhi  
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VINAY NEMA  
Director  
DIN: 09780064  
Address: Kachaheri road thane ke pass,  
Subhash, Ward no. 03 Lakhnadon,  
Lakhnadon, Seoni, Madhya Pradesh-  
480886

**Note:**

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged/regrouped wherever necessary
3. Figures in brackets are outflow/deductions

**Notes to Financial statements for the year ended 31st March 2025**

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

**Note No. 1 Share Capital**

₹ in thousand

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Authorised :</b>		
2000 (31/03/2024:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Issued :</b>		
2000 (31/03/2024:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Subscribed and paid-up :</b>		
2000 (31/03/2024:2000) Equity shares of Rs. 10.00/- par value	20.00	20.00
<b>Total</b>	<b>20.00</b>	<b>20.00</b>

**Reconciliation of the Shares outstanding at the beginning and at the end of the reporting period**

**Equity shares**

₹ in thousand

	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	2,000	20.00	2,000	20.00
Issued during the Period				
Redeemed or bought back during the period				
<b>Outstanding at end of the period</b>	<b>2,000</b>	<b>20.00</b>	<b>2,000</b>	<b>20.00</b>

**Right, Preferences and Restriction attached to shares**

**Equity shares**

The company has only one class of Equity having a par value Rs. 10.00 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

**Note No. 2 Reserves and surplus**

₹ in thousand

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Surplus</b>		
Opening Balance	(34.32)	(13.74)
Add: Addition during the year		
Less: Loss for the year	(26.02)	(20.58)
<b>Closing Balance</b>	<b>(60.34)</b>	<b>(34.32)</b>
<b>Balance carried to balance sheet</b>	<b>(60.34)</b>	<b>(34.32)</b>

**Note No. 3 Deferred Tax**

₹ in thousand

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Deferred tax assets</b>		
DTA	2.59	
<b>Gross deferred tax asset</b>	<b>2.59</b>	
<b>Net deferred tax assets</b>	<b>2.59</b>	

**Note No. 4 Other current liabilities**

₹ in thousand

Particulars	As at 31st March 2025	As at 31st March 2024
<b>Others payables</b>		
Expenses Payable	140.00	
Audit Fees Payable	15.00	15.00
ROC Fees Payable	0.60	0.60
<b>Total</b>	<b>155.60</b>	<b>15.60</b>

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Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2025

in thousand

Assets	Useful Life (in Years)	Gross Block					Accumulated Depreciation/ Amortisation			Net Block				
		Balance as at 1st April 2024	Additions during the year	Revaluation Increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustment s during the year	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
<b>A</b> Tangible assets														
Own Assets														
Computer	3.00		54.87					54.87		31.90		31.90		22.97
<b>Total (A)</b>			<b>54.87</b>					<b>54.87</b>		<b>31.90</b>		<b>31.90</b>		<b>22.97</b>

General Notes :

- No depreciation if remaining useful life is negative or zero.
- If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2024 less residual value.
- Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
- If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.

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MANOBAL A NEW BEGINING FOUNDATION  
 C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS, SUBHASH WARD 3, LAKHNADON-480886  
 CIN : U85300MP2022NPL063329

(F. Y. 2024-20:

Note No. 5 Property, Plant and Equipment and Intangible assets as at 31st March 2025

Assets	Gross Block						Accumulated Depreciation/ Amortisation			Net Block			
	Useful Life (in Years)	Balance as at 1st April 2024	Additions during the year	Revaluation increase (decrease)	Deletion during the year	Increase (Decrease) through net exchange difference	Other Adjustment (Gross Block)	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion / adjustment during the year	Balance as at 31st March 2025	Balance as at 31st March 2024
A Tangible assets													
Own Assets													
Computer	3.00		54.87					54.87		31.90		31.90	
Total (A)			54.87					54.87		31.90		31.90	22.97

General Notes :

1. No depreciation if remaining useful life is negative or zero.
2. If asset is used less than 365 days during current financial year then depreciation is equals to w.d.v as on 31-03-2024 less residual value.
3. Depreciation is calculated on pro-rata basis in case asset is purchased/sold during current F.Y.
4. If above assets is used for any time during the year for double shift, the depreciation will increase by 50% for that period and in case of the triple shift the depreciation shall be calculated on the basis of 100% for that period.



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**MANOBAL A NEW BEGINING FOUNDATION****C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS, SUBHASH WARD 3, LAKHNADON-480886  
CIN : U85300MP2022NPL063329****Note No. 6 Cash and cash equivalents**

₹ in thousand

Particulars	As at 31st March 2025	As at 31st March 2024
Balance with banks		
Canara Bank	89.71	1.28
<b>Total</b>	<b>89.71</b>	<b>1.28</b>

**Note No. 7 Revenue from operations**

₹ in thousand

Particulars	31st March 2025	31st March 2024
Sale of services		
Contribution	1,277.03	137.52
	<b>1,277.03</b>	<b>137.52</b>
Revenue from operations	<b>1,277.03</b>	<b>137.52</b>
Less: Excise duty		
<b>Net revenue from operations</b>	<b>1,277.03</b>	<b>137.52</b>

**Note No. 8 Employee benefit expenses**

₹ in thousand

Particulars	31st March 2025	31st March 2024
Salaries and Wages		
Salary and wages - Staff	457.23	32.00
Salary and wages - Staff	330.00	
	<b>787.23</b>	<b>32.00</b>
<b>Total</b>	<b>787.23</b>	<b>32.00</b>

**Note No. 9 Depreciation and amortization expenses**

₹ in thousand

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	31.90	
<b>Total</b>	<b>31.90</b>	

**Note No. 10 Other expenses**

₹ in thousand

Particulars	31st March 2025	31st March 2024
Audit fees	15.00	10.00
Bank charges	2.15	0.92
Professional expenses	2.90	16.60
ROC Fees	0.60	0.90
Office Running & Maintenance	8.64	8.50
Meeting Expenses	15.00	0.80
Website Maintenance	4.00	5.58
Victim Monthly Support	16.71	6.00
Fooding Expenses		36.00
Conveyance expenses	92.37	40.80
Counselling Sessions	22.59	
Office Rent	240.00	
Printing & Stationery	31.02	
Women Awareness Progamme	29.50	
Telephone expenses	6.02	
<b>Total</b>	<b>486.50</b>	<b>126.10</b>



**MANOBAL A NEW BEGINING FOUNDATION**C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS, SUBHASH WARD 3, LAKHNADON-480886  
CIN : U85300MP2022NPL063329**Note No. 13 Earning Per Share**

₹ in thousand

Particulars	Before Extraordinary items		After Extraordinary items	
	31st March 2025	31st March 2024	31st March 2025	31st March 2024
<b>Basic</b>				
Profit after tax (A)	(26.02)	(20.58)	(26.02)	(20.58)
Weighted average number of shares outstanding (B)	2,000	2,000	2,000	2,000
Basic EPS (A / B)	(13.01)	(10.29)	(13.01)	(10.29)
<b>Diluted</b>				
Profit after tax (A)	(26.02)	(20.58)	(26.02)	(20.58)
Weighted average number of shares outstanding (B)	2,000	2,000	2,000	2,000
Diluted EPS (A / B)	(13.01)	(10.29)	(13.01)	(10.29)
Face value per share	10.00	10.00	10.00	10.00



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**MANOBAL A NEW BEGINING FOUNDATION**

C/O GOURI SHANKAR NEEMA, KACHAHERI ROAD THANE KE PASS, SUBHASH WARD 3, LAKHNADON-480886  
CIN : U85300MP2022NPL063329

**Note number: 13A Additional Regulatory Information**

**Ratios:**

Ratio	Numerator	Denominator	C.Y. Ratio	P.Y. Ratio	% Change	Reason for variance
(a) Current Ratio	Current Assets	Current Liabilities	0.58	0.08	625.00	Expenses are more than income
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	0.00	0.00	0.00	
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	0.00	0.00	0.00	
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	0.95	5.11	-81.41	2nd full year of operations that's why ratio are improving
(e) Inventory turnover ratio	Turnover	Average Inventory	0.00	0.00	0.00	
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	0.00	0.00	0.00	
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	0.00	0.00	0.00	
(h) Net capital turnover ratio	Total Sales	Average Working Capital	-19.38	-9.60	101.88	we are service organisation and our capital contribution are very less
(i) Net profit ratio	Net Profit	Net Sales	-0.02	-0.15	-86.67	2nd full year of operations that's why ratio are improving
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.71	1.44	-50.69	We are not profit making entity
(k) Return on investment			0.00	0.00	0.00	

**Note 14 : Disclosures under Accounting Standards**

**(i) Details of related parties:**

Description of relationship	Nature of Relationship	Names of related parties
Key Management Personnel (KMP)	Director	Manish Walter
Key Management Personnel (KMP)	Director	Vinay Nema
Relatives of Director	Relative of Director	Nirmala B Walter

**(ii) Details of related party transactions and balances outstanding:**

Particulars	Nature of Relationship	31.03.2025	31.03.2024
Transactions during the year			
Remuneration			
Nirmala	Relative of Director	330.00	

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