

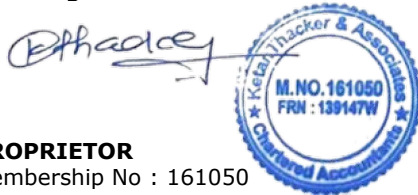
TRESNA FOUNDATION**(A Company Licensed under Section 8 of Companies Act,2013)****Balance Sheet as at 31 March, 2025**

Particulars		Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Other Equity	3	10,000	100,000
	(b) Corpus Fund	4	4,371,745	4,550,645
			4,381,745	4,650,645
2	Non-current liabilities			
	(a) Other Non-current Liabilities	5	-	-
3	Current liabilities			
	(a) Short-Term Borrowings		200,000	-
	(b) Trade Payables	6	318,295	301,652
	(c) Other Current Liabilities	7	-	-
	(d) Short-Term Provisions	8	75,000	75,000
			593,295	376,652
	TOTAL		4,975,040	5,027,297
B	ASSETS			
1	Non-current assets			
	(a) Fixed Assets			
	(i) Tangible Assets		2,341,944	2,602,160
			2,341,944	2,602,160
2	Current assets			
	(a) Current Investments			
	(b) Trade Receivables			
	(c) Cash and Cash Equivalents	9	2,056,055	1,857,427
	(d) Other Current Assets	10	577,041	567,710
			2,633,096	2,425,137
	TOTAL		4,975,040	5,027,297

See accompanying notes forming part of the financial statements

1 & 14

As per our report of even date

FOR, KETAN THACKER & ASSOCIATES
CHARTERED ACCOUNTANTS**Firm Registration No: 139147W****PROPRIETOR**

Membership No : 161050

For and on behalf of the Board of Directors
TRESNA FOUNDATION
Director : Rangoli Amit Bakshi
DIN: 03116514
Director : Krishna Kiritkumar Patel
DIN: 07878154

Place : GANDHIDHAM

Date : 30/10/2025

Place : AHMEDABAD

Date : 30/10/2025

TRESNA FOUNDATION

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

Statement of Income and Expenditure for the year ended 31st March,2025

Particulars		Note No.	For the year ended 31st March, 2025	For the year ended 31st March, 2024
I.	Donation received in cash or kind			
	Donation received		6,956,159	4,212,894
II.	Other Income			
	Interest Income	11	42,749	222,084
III.	Total Revenue (I + II)		6,998,908	4,434,978
IV.	Expenses			
	(a) Expenditure on the object of trust	12	6,477,170	6,921,173
	(b) Depreciation and Amortization exp		260,216	289,129
	(c) Establishment and Administrative Expenses	13	408,210	347,275
	(d) Other Expenses	14	32,212	26,926
	Total Expenses (IV)		7,177,808	7,584,503
V.	Surplus before exceptional and extraordinary items and tax (III - IV)		(178,900)	(3,149,524)
VI.	Exceptional Items		-	-
VII	Surplus before extraordinary items and tax (V-VI)		(178,900)	(3,149,524)
VIII	Extraordinary Items			
IX	Surplus before tax (VII-VIII)		(178,900)	(3,149,524)
X	Tax Expense:			
	(a) Current Tax Expense for Current Year		-	-
	(b) Deferred Tax		-	-
	Total		-	-
XI	Surplus / (Deficit) For the year		(178,900)	(3,149,524)
XII	Earnings per equity share of face value of Rs. 10 each			
	Basic and Diluted		(17.89)	(314.95)

As per our report of even date
FOR, KETAN THACKER & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No: 139147W

PROPRIETOR
 Membership No : 161050



For and on behalf of the Board of Directors
TRESNA FOUNDATION

Director : Rangoli Amit Bakshi
DIN: 03116514

Director : Krishna Kiritkumar Patel
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Place : GANDHIDHAM
 Date : 30/10/2025

Place : AHMEDABAD
 Date : 30/10/2025

TRESNA FOUNDATION

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

Notes forming part of the Financial Statements and Significant Accounting Policies

1) Corporate Information

1. The Company was incorporated on 13th November, 2017 in the name of Tresna Foundation u/s 8 of Companies act, 2013. The Corporate Identity Number (CIN) of the company is U85100GJ2017NPL099776. Registered office is situated at B-44, Venus Apartment, Nr. Prakash School, Opp. Sandesh Press, Bodakdev, Ahmedabad - 380054.

2. Tresna Foundation is a Company limited by shares incorporated with main objective to promote,aid, guide, organize, plan undertake, develop, maintain and coordinate projects/schemes aimed at all round development, creation of employment opportunities, promotion of self-reliance, generation of awareness, organization and improvement in the quality of the life of the people in urban and rural areas in general and of the economically and socially handicapped as also those who are orphan, physically, orthopedically and visually impaired and mentally retarded in particular, support Remand Homes rehabilitation centre for Juveniles and those in Jails etc.

2) Summary of Significant Accounting Policies

a) Basis for Preparation of Financial Statement

The preparation of the financial statements in conformity with Indian GAAP, is following Historical Cost Convention and accrual basis of accounting, except where otherwise stated. The Accounting standards, relevant provisions of Companies Act, 2013 and guidelines given by ICAI for NPO`s have been adopted to the extent they are applicable, in preparation of financial statement.

b) Use of Estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

c) Provisions, Contingent liabilities and Contingent Assets

The Company makes provision when there is present obligation as a result of a past event where the outflow A disclosure is made for a contingent liability when there is a:

- i) No Provision for taxation has been record
- ii) Present Obligation, where it is not probable that an outflow of resources embodying economic benefits will
- iii) Present Obligation, where a reliable estimate cannot be made.

d) Cash and Cash Equivalents

Cash and Cash Equivalents comprise of cash at bank and in hand and short term bank deposits, if any with original maturity of three months or less.

e) Earning per share

Basic Earning per share is calculated by dividing the net surplus or deficit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

TRESNA FOUNDATION				
(A Company Licensed under Section 8 of Companies Act,2013)				
Notes annexed to and forming part of the Balance Sheet as at and Statement of Income and Expenditure for the Financial Year ended on 31st March, 2025				
Note : 3				
Particulars	For the year ended 31st March, 2025		For the year ended 31st March, 2024	
	Number of	Rs.	Number of	Rs.
(a) Authorised Equity shares of Rs. 10 (F.V) each with voting rights	10,000	100,000	10,000	100,000
(b) Issued,Subscribed and fully paid up Equity shares of Rs.10 each with voting rights	10,000	100,000	10,000	100,000
Total	10,000	100,000	10,000	100,000
Notes: 3(a)				
(i) Reconciliation of the Number of Shares and amount outstanding at the beginning and at the end of the Reporting Period:				
Particulars	Opening Balance	Fresh issue	If, Any other	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2025				
- Number of shares	10,000	-	-	10,000
- Amount in Rs.	100,000	-	-	100,000
Note 3(b)				
(iii) Details of Shares Held by each				
Class of shares / Name of shareholder	For the year ended 31 March,2025			
	Number of shares held	% holding in that class of shares		
Ranqoli Amit Bakshi	5,000	50		
Krishna Kiritkumar Patel	5,000	50		
Total	10,000	100		
Note 3(c)				
There were no instances of shares being issued/allotted by way of bonus shares or for consideration other than cash and no shares have been bought back by the company during the period of five years immediately preceding the date of balance sheet.				
Note 4 Reserves and Surplus				
Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024		
a. Reserves				
Corpus Fund	20,757,750	20,757,750		
b. Surplus:				
Opening Balance	(16,207,105)	(13,057,581)		
Add: Profit / (Loss) transferred from Statement of Profit and Loss	(178,900)	(3,149,524)		
Less: Adjustment relating to Fixed Assets (refer Note No. 8)	-	-		
Less: Project deficit borne by core	-	-		
Closing Balance	(16,386,005)	(16,207,105)		
TOTAL	4,371,745	4,550,645		

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

Notes annexed to and forming part of the Balance Sheet as at and Statement of Income and Expenditure for the Financial Year ended on 31st March, 2025

Note 5 Long-term Borrowings

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Rs.
Unsecured Loan	-	-
Total		

Note 6 Trade Payable

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Sundry Creditors	318,295	301,652
Total	318,295	301,652

Note 7 Other Current Liabilities

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Rs.
	-	-
Total	-	-

Note 8 Short-term Provisions

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
		Rs.
Provision for Outstanding Expenses	75,000	75,000
Total	75,000	75,000

Note 9 Cash & Cash Equivalent

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Cash on hand	33,614	33,614
Axis Bank	1,042,882	525,272
Axis bank flexi deposits	(157,661)	992,490
HDFC Bank	1,123,324	306,051
Total	2,042,159	1,857,427

Note 10 Other Current Asset

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
TDS Receivables	24,740	15,409
Interest receivable on FD	505,301	505,301
Deposits	37,000	37,000
Loans to employee	10,000	10,000
Balance with revenue Authority	-	-
Total	577,041	567,710

TRESNA FOUNDATION**(A Company Licensed under Section 8 of Companies Act,2013)**

Notes annexed to and forming part of the Balance Sheet as at and Statement of Income and Expenditure for the Financial Year ended on 31st March, 2025

Note 11 Other Income

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
	Rs.	Rs.
Interest Income	42,749	222,084
Total	42,749	222,084

Note 12 Expenditure on the object of trust

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Donation Expenses	5,921,269	5,394,409
Office Expenses	96,236	17,901
Admin Expenses	100,010	1,480,493
Printing and stationary Expenses	88,764	25,370
Travelling Expenses	270,891	3,000
Total	6,477,170	6,921,173

Note 13 Establishment and administrative expense

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Electric Expense	88,410	88,030
Rent	304,800	244,143
Internet Expenses	-	4,602
Audit fees	-	10,000
Professional/Legal Fees	15,000	500
Total	408,210	347,275

Note 14 Other Expenses

Particulars	For the year ended 31st March, 2025	For the year ended 31st March, 2024
Bank Charges	8,490	905
Municipal Tax	23,722	26,020
Total	32,212	26,926

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

Note 10 Fixed Asset

Particulars	Rate of Depreciation	Gross Blcok					DEPRECIATION				Net Block	
		Opening Balance	Addition	Grant Received	Sales	31-Mar-25	Opening Balance	Addition	Written Back	31-Mar-25	31-Mar-25	31-Mar-24
Furniture & Fixture	10%	3,966,102	0	-	-	3,966,102	1,363,942	260,216	-	1,624,158	2,341,944	2,602,160
Total		3,966,102.00	-		-	3,966,102.00	1,363,942.00	260,216	-	1,624,158	2,341,944	2,602,160