INDEPENDENT AUDITOR'S REPORT

To,

The Members of Governing Body

M/s. Eternity Foundation

Report on the Audit of the Financial statements

Opinion

We have audited the accompanying financial statements of M/s. Eternity Foundation ('the Organisation'), which comprise the Balance Sheet as at 31st March, 2025, and the Statement of 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 Act in the manners 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 31st March, 2025, and Statement of Income and Expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by The Institute of Chartered Accountants of India (ICAI). 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 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 the standalone financial statements.

Satendra Kumar & Company
FRN:036931N
New Delhi
Chartered Accountants

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management of the Organisation is responsible the preparation and presentation of the financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting record and design, implementation and maintenance of adequate internal controls 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.

Auditor's Responsibility for 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 it 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 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 risk 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 to 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, but not for the purpose of expressing our opinion on the effectiveness of the organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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

Satendra & Company Chartered Accountants FRN:036931N New Delhi

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We communicate with the management of the Organisation among other matters, the planned scope and timings of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationship and other matters that may reasonably be thought to be bear on our independence, and where applicable, related safeguards.

For Satendra Kumar & Company
Chartered Accountants
(Firm's Registration No. 036931N)

Satendra Kumar & Company
FRN:036931N
New Delhi
Chartered Accountants

CA. Satendra Kumar
(Proprietor)
Membership No. 543739
UDIN: 25543739BMJBCF3955
New Delhi
26th Sep, 2025

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New Delhi
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Balance Sheet as at 31st March, 2025

(Figures in Rs)

	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I.	**SOURCE OF FUNDS**			
1	**CAPITAL FUND**			
	(a) Unrestricted Funds	2	183,330	295,590
	(b) Restricted Funds		-	-
2	**Non-Current Liabilities**			
	(a) Long-Term Borrowings		-	-
	(b) Other Long-Term Liabilities		-	-
	(c) Long-Term Provisions		-	-
3	**Current Liabilities**			
	(a) Short-Term Borrowings			
	(b) Payables	3	15,000	80,812
	(c) Other Current Liabilities		-	-
	(d) Short-Term Provisions		-	-
	TOTAL		**198,330**	**376,402**
II.	**APPLICATION OF FUNDS**			
	Non-Current Assets			
1	(a) Property, Plant and Equipment & Intangible Assets		-	-
	(i) Property, Plant and Equipment	4	15,827	17,586
	(ii) Intangible Assets		-	-
	(iii) Capital Work-in-Progress		-	-
	(iv) Intangible Assets Under Development		-	-
	(b) Non-Current Investments		-	-
	(c) Long-Term Loans and Advances			
	(d) Other Non-Current Assets		-	-
2	**Current Assets**			
	(a) Current Investments		-	-
	(b) Inventories			
	(c) Receivables			
	(d) Cash and Bank Balances	5	177,503	358,816
	(e) Short-Term Loans and Advances	6	5,000	-
	(f) Other Current assets			
	TOTAL		**198,330**	**376,402**
	Brief about the Entity and Summary of significant accounting policies	1		

The accompanying notes are an integral part of the financial statements

For Satendra Kumar & Company
Chartered Accountants
FRN: 036931N

Satendra Kumar & Company ★ FRN:036931N New Delhi ★ Chartered Accountants

CA. Satendra Kumar
(Proprietor)
M No.: 543739
UDIN: 25543739BMJBCU8013
Date: 29-09-2025
Place: New Delhi

For Enternity Foundation

ETERNITY FOUNDATION ★ New Delhi ★ Never Stop Dreaming

Devika

Devika Sharma
President

Mohd Zaid

Mohd Zaid
Secretary

ETERNITY FOUNDATION

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

(Figures in Rs)

	Particulars	Note	For the Year ended	
			March 31, 2025	March 31, 2024
I.	**Income**			
(a)	Donations and Grants	7	684,001	538,985
II.	Other Income	8	43,122	46,909
III.	**Total Income (I + II)**		**727,123**	**585,894**
IV.	**Expenses:**			
	Materials Consumed/distributed			
	Donations/contributions paid			
	Employee Benefits Expenses	9	420,000	
	Finance Costs			
	Depreciation and Amortization Expenses	4	1,759	15,827
	Other Expenses	10	417,625	284,530
	Total Expenses (IV)		**839,384**	**300,357**
V.	Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		(112,261)	285,537
VI.	Exceptional Items		-	-
VII.	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		(112,261)	285,537
VIII.	Extraordinary Items		-	-
IX.	Excess of Income over Expenditure for the year (VII-VIII)		-112,261	285,537
	Balance tansferred to Capital Fund		**(112,261)**	**285,537**

The accompanying notes are an integral part of the financial statements

For Satendra Kumar & Company
Chartered Accountants
FRN: 036931N

Satendra Kumar & Company CA FRN:036931N New Delhi Chartered Accountants

CA. Satendra Kumar
(Proprietor)
M No.: 543739
UDIN: 25543739BMJBCU8013
Date: 29-09-2025
Place: New Delhi

For Enternity Foundation

ETERNITY FOUNDATION New Delhi Never Stop Dreaming

Devika Sharma
President

Mohd Zaid
Secretary

ETERNITY FOUNDATION

Note-1: Brief about the Entity and Summary of significant accounting policies

BRIEF ABOUT THE ENTITY

Eternity Foundation is a chatibable society registered under Societies Registratoin Act, 1860. Its registered office address is at C-390, Ground Floor, Kh. No. 158, Road No. 2, Mulla Colony, Gharoli Extension, Delhi-110096. Its charitable object includes to provide free education to underpriviledged children, to establish and run schools and education intitutuions etc.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis.

(b) Property, Plant and Equipment, Depreciation & Amortization

(i) Tangible fixed assets are stated at cost of acquisition or construction less accumulated depreciation. The cost of fixed asset includes non-refundable taxes & levies, freight and other incidental expenses related to the acquisition and installation of the respective assets. Borrowing cost attributable to acquisition or construction of qualifying fixed assets is capitalized to respective assets when the time taken to put the assets to use is substantial.

(ii) Depreciation/amortization is charged on WDV basis.

(c) Revenue recognition

(i) All income is recognised on receipt basis.

(ii) Interest income is accounted for on a time proportion basis taking into account the amount outstanding and the rate applicable.

(d) Taxation

The Organisation is registered under section 12A of the Income Tax Act, and accordingly is exempt from Income Tax on its income and gains, subject to compliance with the conditions prescribed under the said section and other applicable provisions of the Act.

Satendra Kumar & Company
CA
FRN:0[illegible]931N
New Delhi
Chartered Accountants

Devika

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NOTES TO THE FINANCIAL STATEMENTS FOR FY 2024-25

Note 2 : Capital Fund	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Opening Balance	295,590	-3,820
Add/(Less): Surplus/(Deficit) during the year	-112,261	299,410
Total	**183,330**	**295,590**

Note 3 : Payables	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Audit Fee Payable	15,000	-
Other Payabels	-	80,812
Total	**15,000**	**80,812**

Note 5 : Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Balance with Banks	159,117	358,029
Cash on Hand	18,386	787
Total	**177,503**	**358,816**

Note 6 : Short-Term Loans and Advances	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Salary Advance	5,000	
Total	**5,000**	-

Note 7 : Donations and Grants	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Donation Received	684,001	538,985
Total	**684,001**	**538,985**

Note 8 : Other Income	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Membership Fee	39,600	46,200
Saving Bank Interest	3,522	709
Total	**43,122**	**46,909**

Note 9 : Employee Benefit Expenses	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Salary	420,000	-
Total	**420,000**	-

Note 10 : Other Expenses	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Education Programme Expenses	344,039	245,000
Plantation Expenses	-	5,616
Admininstration Expenses	-	18,914
Legal & Professional Expenses	5,793	15,000
Audit Fee	23,000	-
Bank Charges	0.48	-
Event and Inaugration Expenses	1,950	
Telephone & Communication	1,302	
General Expenses	25,994	-
Printing & Stationery	9,559	-
Travel and Conveyance Expenses	4,987	-
Misc. Expenses	1,000	
Total	**417,625**	**284,530**

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Note-4: Fixed Assests as on 31st March, 2025

Particulars	Dep. Rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			>=180 days	<180 days				
Furniture and Fixtures	10%	17,586	-	-	-	17,586	1,759	15,827
TOTAL		**17,586**	**-**	**-**	**-**	**17,586**	**1,759**	**15,827**

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