

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.



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.

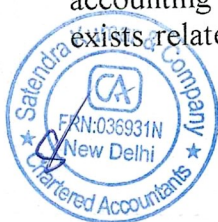
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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



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.

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 bear on our independence, and where applicable, related safeguards.

For Satendra Kumar & Company

Chartered Accountants

(Firm's Registration No. 036931N)

Satendra



CA. Satendra Kumar

(Proprietor)

Membership No. 543739

UDIN: 25543739BMJBCF3955

New Delhi

26th Sep, 2025



ETERNITY FOUNDATION

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

For Eternity Foundation

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



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 transferred 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

For Eternity Foundation

CA. Satendra Kumar

(Proprietor)

M No.: 543739

UDIN: 25543739BMJBCU8013

Date: 29-09-2025

Place: New Delhi



Devika
Devika Sharma
President

Mohd Zaid
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 charitable society registered under Societies Registration 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 underprivileged children, to establish and run schools and education institutions 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.

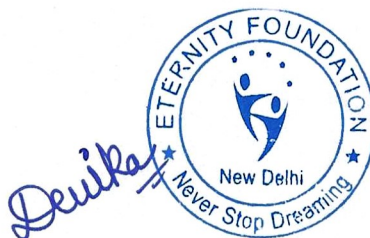
(c) Revenue recognition

(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.



ETERNITY FOUNDATION

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 Payables	-	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

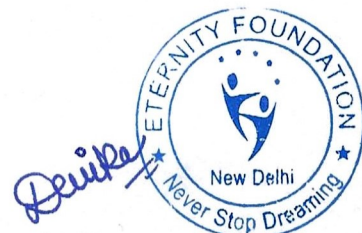
Note 6 : Short-Term Loans and Advances	As at March 31, 2025	As at March 31, 2024
	Rs.	Rs.
Salary Advance	5,000	-
Total	5,000	-

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
Administration Expenses	-	18,914
Legal & Professional Expenses	5,793	15,000
Audit Fee	23,000	-
Bank Charges	0.48	-
Event and Inauguration 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



ETERNITY FOUNDATION

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

