SHRI SHIVRATAN SHA FOUNDATION

श्री शिवरतन शाह फाउंडेशन

CIN: U86900BR2024NPL070246

Annual Report

Year :- 2024-2025

Content

The financial year 2024–2025 marked the foundation year of Shri Shivratan Sha Foundation, establishing a strong platform for community service, social responsibility, and sustainable development. Incorporated in 2024 as a registered non-governmental organization, the Foundation successfully completed all major statutory registrations, including CIN, PAN, TAN, NGO Darpan (NITI Aayog), UDYAM Registration, Income Tax registration under Sections 12A and 80G, and CSR Registration, thereby strengthening its credibility and readiness for collaborative development initiatives.

Guided by the vision of creating empowered, healthy, and self-reliant communities, the Foundation focused on building organizational capacity while identifying priority areas for long-term intervention. During the year, strategic plans were developed for environmental sustainability, women empowerment, rural development, education, healthcare, and community welfare. The Foundation also established partnerships with local stakeholders, educational institutions, healthcare professionals, volunteers, and social workers to ensure effective implementation of future projects.

Special emphasis was placed on designing initiatives related to afforestation, water conservation, waste management, renewable energy awareness, women's livelihood promotion, girl child education, agricultural development, and integrated village development. The Foundation also initiated community outreach activities aimed at understanding local needs and creating sustainable, people-centered solutions.

As a newly established organization, 2024–2025 was dedicated to laying a transparent governance framework, strengthening institutional systems, and developing policies aligned with national development priorities and the United Nations Sustainable Development Goals (SDGs). These efforts have positioned the Foundation to undertake impactful CSR-supported and donor-funded projects in the coming years.

The Shri Shivratan Sha Foundation expresses its sincere gratitude to its founders, advisors, volunteers, supporters, government agencies, and community partners for their encouragement and trust. Together, we look forward to expanding our social impact and creating meaningful, lasting change across communities in India.

Charity Research Focus Area:-

Shri Shivratan Sha Foundation is committed to promoting evidence-based social development through research that addresses critical challenges affecting vulnerable and underserved communities. The Foundation's research initiatives are designed to generate practical knowledge, support informed decision-making, and contribute to sustainable community development.

In the field of education, the Foundation focuses on improving access to quality learning through research on skill development, vocational training, scholarship programmes, holistic child development, and early childhood education. These studies aim to identify effective interventions that enhance educational outcomes and employment opportunities for children and youth.

Within health research, priority is given to communicable and non-communicable diseases, maternal and child health, rare diseases, and the integration of traditional and modern healthcare practices. The Foundation encourages community-based research that strengthens preventive healthcare, improves health equity, and supports evidence-informed public health policies.

The Foundation also promotes research in environmental sustainability, including biodiversity conservation, climate resilience, waste management, water conservation, afforestation, and renewable energy adoption. These initiatives seek to encourage environmentally responsible practices and sustainable resource management.

Research in women's empowerment focuses on economic independence, gender equality, health, education, leadership, and entrepreneurship. In rural development, the Foundation supports studies on sustainable agriculture, livelihood generation, digital inclusion, infrastructure, and integrated village development to improve the quality of life in rural communities.

Through interdisciplinary research and strategic partnerships, Shri Shivratan Sha Foundation strives to create knowledge-driven solutions that foster inclusive, sustainable, and long-term social impact.

- **Skill Development and Vocational Training**
- **Scholarship Programs**
- **Holistic Child Development**
- **Early Childhood Education**
- **Health Research**
- **Research on Communicable and Non-Communicable Diseases**
- **Maternal and Child Health Research**
- **Rare Diseases and Underserved Populations**
- **Integration of Traditional Medicine**
- ***Environmental Area***
- ***Women’s Empowerment***
- ***Rural Development***

Founder
SSS Foundation

Massage:-
When I founded this institution, my vision was to create a place where knowledge isn't just acquired, but is a catalyst for positive change. We're dedicated to fostering a community of critical thinkers, innovators, and compassionate leaders. Our mission is to provide an educational environment that nurtures intellectual curiosity, encourages ethical growth, and prepares you to address the challenges of tomorrow. Let's build a brighter future together, one idea, one innovation, and one student at a time.

BACKGROUND:-
With over 8 years of experience, Dr. Abhimanu Kumar is a highly accomplished professional with a deep background in Human Anatomy. His expertise extends beyond academia into impactful social work, particularly through his involvement with several NGOs and his commitment to Corporate Social Responsibility (CSR). Dr. Kumar's unique blend of scientific knowledge and humanitarian spirit has been the driving force behind this venture, ensuring that our work is not only innovative but also ethically grounded and socially beneficial. His vision is to leverage cutting-edge science to create positive, tangible change in communities, making a real-world difference.

Dr. (Prof.) Abhimanu Kumar
Founder
SSS Foundation

Co-Founder SSS Foundation

Massage:-
Dear team, it fills me with immense pride to see the SSS Foundation come to life. This is more than just an institution; it's a testament to our shared vision of empowering the next generation. We've laid the groundwork for a place where innovation flourishes, and where every student can unlock their full potential. Our journey has just begun, and I'm confident that together, we will build a legacy of academic excellence and profound social impact. Thank you for your dedication. Let's make this a beacon of knowledge and opportunity.

BACKGROUND:-
Dr. Manoj Kumar is a distinguished pharmacist with a profound commitment to social responsibility. His career is a testament to the powerful intersection of healthcare and humanitarianism. Leveraging his deep expertise in pharmacy, he has dedicated his work to improving public health, particularly in underserved communities. Beyond his professional practice, Dr. Kumar is a passionate advocate for corporate social responsibility (CSR). He has been instrumental in bridging the gap between corporations and non-governmental organizations (NGOs), ensuring that business success translates into meaningful societal impact. His vision is to create a more equitable world where healthcare is accessible to all, and his unwavering dedication has made him a respected leader in both the medical and philanthropic communities.

Dr. Manoj Kumar
Co-Founder & CEO
SSS Foundation

Board Member of
SSS Foundation

Dr. Abhimanu Kumar	(Director)
Dr. Manoj Kumar	(CEO-Director)
Dr. Sumit Kumar Vishwakarma	(Member)
Mr. Abhisekh Kumar	(Member)
Mr. Guddu Kumar	(Member)
Dr. Pradeep Verma	(Member)
Mr. Milan Gangaputra	(Member)

Background of the Project with Problem:

India continues to face significant socio-economic challenges despite rapid economic growth. Millions of people, particularly those living in rural and underserved communities, still experience limited access to quality education, healthcare, livelihood opportunities, and basic infrastructure. Environmental degradation, climate change, unemployment, gender inequality, and inadequate public health services further widen the development gap and hinder inclusive growth. These challenges are particularly evident in economically weaker regions where vulnerable populations require sustained support and evidence-based interventions.

Children from disadvantaged families often face barriers to education due to poverty, limited learning resources, and a lack of financial assistance, resulting in school dropouts and reduced career opportunities. Women continue to encounter social and economic inequalities, restricting their participation in decision-making and income-generating activities. Rural communities frequently struggle with inadequate infrastructure, limited employment opportunities, unsustainable agricultural practices, and poor access to healthcare services. At the same time, increasing environmental concerns such as deforestation, water scarcity, waste pollution, and biodiversity loss threaten the long-term well-being of both people and ecosystems.

Recognizing these interconnected challenges, Shri Shivratan Sha Foundation was established in 2024 with the vision of promoting sustainable development through community-driven initiatives, research, education, healthcare, environmental conservation, and women empowerment. The Foundation adopts a holistic approach that integrates social welfare, capacity building, and evidence-based research to address the root causes of poverty and inequality rather than only their consequences.

The project aims to develop innovative, scalable, and sustainable interventions by collaborating with government agencies, educational institutions, healthcare professionals, corporate CSR partners, and local communities. Through integrated programmes in education, health research, environmental sustainability, women empowerment, and rural development, the Foundation seeks to improve quality of life, strengthen community resilience, and create long-term social impact. This comprehensive approach aligns with national development priorities and the United Nations Sustainable Development Goals (SDGs), ensuring that development initiatives remain inclusive, equitable, and environmentally sustainable.

Project Objectives

During the financial year 2024–2025, Shri Shivratan Sha Foundation focused on addressing immediate humanitarian needs while laying the foundation for sustainable community development. The objectives of the Foundation's projects were designed to improve the quality of life of vulnerable populations through integrated interventions in food security, environmental conservation, research, and community empowerment.

The primary objectives were:

- To reduce hunger and food insecurity by organizing regular food distribution and essential relief programmes for homeless individuals, daily wage earners, orphaned children, economically disadvantaged families, and other vulnerable communities in Bihar, West Bengal, and neighbouring regions.
- To provide emergency humanitarian assistance during adverse weather conditions and other emergencies by ensuring timely access to nutritious meals, drinking water, and essential supplies for displaced and needy individuals.
- To promote community health and nutritional well-being through food donation initiatives that support vulnerable populations, particularly children, women, senior citizens, and low-income households.
- To encourage environmental sustainability by developing integrated waste management practices, promoting river restoration, reducing plastic pollution, and increasing community participation in environmental conservation activities.
- To strengthen partnerships with corporate organizations, government agencies, educational institutions, healthcare professionals, volunteers, and local community groups for effective implementation of CSR-supported social development programmes.
- To undertake evidence-based research and documentation on food security, environmental management, public health, and community development in order to generate knowledge for policy improvement and sustainable interventions.
- To build public awareness regarding social responsibility, environmental protection, hygiene, nutrition, and community participation through outreach programmes, educational campaigns, and volunteer engagement.
- To establish a transparent, accountable, and professionally managed charitable organization capable of implementing scalable and sustainable development projects aligned with the Sustainable Development Goals (SDGs) and national development priorities.

Project Activities and Implementation

During the financial year 2024–2025, Shri Shivratan Sha Foundation implemented a series of community-based initiatives aimed at addressing food insecurity, promoting environmental sustainability, supporting humanitarian relief, and strengthening community participation. The Foundation adopted a structured implementation approach based on need assessment, stakeholder collaboration, volunteer engagement, and continuous monitoring to maximize the impact of every intervention.

One of the Foundation's major activities was the Food Distribution and Hunger Relief Programme, implemented across vulnerable communities in Bihar and West Bengal. Regular distribution of freshly prepared meals and dry ration kits was organized for homeless individuals, daily wage labourers, economically weaker families, orphaned children, and elderly persons. Special food donation drives were conducted in the Raxaul area of Bihar, near temples and public gathering places, where beneficiaries received nutritious meals and essential food supplies. These initiatives helped reduce immediate food insecurity among disadvantaged populations.

The Foundation also organized Emergency Relief Activities during periods of adverse weather. A notable intervention was the Rainy Day Relief Programme conducted at Bhopal Railway Station, where stranded passengers, migrant workers, and homeless individuals were provided with cooked meals, drinking water, and basic necessities. These emergency responses demonstrated the Foundation's commitment to delivering timely humanitarian assistance during unforeseen situations.

Environmental protection remained an important area of intervention. Preparatory activities were initiated for the Integrated Waste Management and River Restoration Project in Raghunathganj, Murshidabad, focusing on reducing waste entering the Bhagirathi–Hooghly (Ganga) river system. Community consultations, environmental assessments, awareness campaigns, and stakeholder engagement were undertaken to promote waste segregation, responsible disposal practices, plastic reduction, and river conservation. These activities laid the groundwork for future large-scale environmental restoration programmes.

The Foundation also emphasized research, documentation, and CSR collaboration. Project proposals and evidence-based studies were prepared to examine food security, nutrition, environmental sustainability, and the role of Corporate Social Responsibility (CSR) in supporting community welfare initiatives. These research activities aimed to strengthen programme planning, improve resource mobilization, and encourage partnerships with corporate organizations, academic institutions, and government agencies.

Implementation of all programmes relied heavily on the active participation of volunteers, community leaders, local authorities, healthcare professionals, and donors. Regular planning meetings, field visits, beneficiary identification, transparent resource management, and programme monitoring ensured that assistance reached deserving beneficiaries efficiently and ethically.

Throughout the year, Shri Shivratan Sha Foundation maintained a strong commitment to accountability, inclusiveness, and community participation. Every project was implemented with the objective of creating measurable social impact while promoting dignity, equality, and sustainable development. The experiences gained during 2024–2025 have strengthened the Foundation's institutional capacity and established a solid framework for expanding humanitarian, environmental, educational, health, and rural development initiatives in the coming years.


SHRI SHIVRATAN SHA FOUNDATION

Financial Audit Report

2024- 31 March 2025

AGRAWAL AKSHAY AND COMPANY
Chartered Accountants

39, GANGOTRI NAGAR,, GOPALPURA,
JAIPUR 302018
ca.akshay.agrawal18@gmail.com
8385874311

Independent Auditor's Report

To the Members of **SHRI SHIVRATAN SHA FOUNDATION**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of SHRI SHIVRATAN SHA FOUNDATION ("the Company"), which comprise the balance sheet as at 31st March 2025, and the statement of Profit and Loss and statement of cash flows 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 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 31st March, 2025, its profit/loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 thereunder, 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

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.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 of these 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, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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.
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Financial Audit Report

2024- 31 March 2025

Auditor's 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, we exercise professional judgment and maintain professional skepticism 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, we report that:

   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.

Financial Audit Report

2024- 31 March 2025

c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement 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 and rules made thereunder.

e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

g) With respect to the other matters to be included in the Auditor's 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 were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("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 it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and

(c) Based on such 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 mis-statement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included 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 has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For AGRAWAL AKSHAY AND COMPANY
Chartered Accountants
FRN: 0035523C

AKSHAY AGRAWAL
Digitally signed by AKSHAY AGRAWAL
Date: 2026.01.24 13:29:40 +05'30'

Place:-JAIPUR
Date: 28/11/2025
UDIN: 26430848RSEIDL3866

AKSHAY AGRAWAL
(Partner)
Membership No. 430848

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

Balance Sheet as at 31st March 2025 ₹ in hundred

Particulars	Note No.	As at 31st March 2025
EQUITY AND LIABILITIES		
Shareholder's funds		
Share capital	1	100.00
Reserves and surplus	2	(384.64)
Money received against share warrants		-
		(284.64)
Share application money pending allotment		-
Non-current liabilities		
Long-term borrowings		-
Deferred tax liabilities (Net)		-
Other long term liabilities		-
Long-term provisions		-
		-
Current liabilities		
Short-term borrowings	3	400.00
Trade payables		
(A) Micro enterprises and small enterprises		-
(B) Others		-
Other current liabilities		-
Short-term provisions	4	170.00
		570.00
TOTAL		**285.36**
ASSETS		
Non-current assets		
Property,Plant and Equipment and Intangible assets		
Property,Plant and Equipment		-
Intangible assets		-
Capital work-in-Progress		-
Intangible assets under development		-
Non-current investments		-
Deferred tax assets (net)		-
Long-term loans and advances		-
Other non-current assets		-
		-
Current assets		
Current investments		-
Inventories		-
Trade receivables		-
Cash and cash equivalents	5	285.36
Short-term loans and advances		-
Other current assets		-
		285.36
TOTAL		**285.36**

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

As per our report of even date
For AGRAWAL AKSHAY AND COMPANY
Chartered Accountant
(FRN: 0035523C)

AKSHAY AGRAWAL Digitally signed by AKSHAY AGRAWAL Date: 2026.01.24 13:26:38 +05'30'

AKSHAY AGRAWAL
Partner
Membership No.: 430848
UDIN : 26430848RSEIDL3866
Place: Jaipur
Date: 28/11/2025

For and on behalf of the Board of Directors

MANOJ KUMAR Digitally signed by MANOJ KUMAR Date: 2026.02.11 18:53:08 +05'30'

MANOJ KUMAR
DIRECTOR
DIN: 10691336

ABHIMANU KUMAR Digitally signed by ABHIMANU KUMAR Date: 2026.02.11 18:53:30 +05'30'

ABHIMANU KUMAR
DIRECTOR
DIN: 10691337

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

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

Particulars	Note No.	31st March 2025
Revenue		
Revenue from operations	6	660.45
Other income		-
Total Income		**660.45**
Expenses		
Cost of material Consumed		-
Purchase of stock-in-trade		-
Changes in inventories		-
Employee benefit expenses		-
Finance costs		-
Depreciation and amortization expenses		-
Other expenses	7	1,045.09
Total expenses		**1,045.09**
Profit before exceptional, extraordinary and prior period items and tax		**(384.64)**
Exceptional items		-
Profit before extraordinary and prior period items and tax		**(384.64)**
Extraordinary items		-
Prior period item		-
Profit before tax		**(384.64)**
Tax expenses		
Current tax		-
Deferred tax		-
Excess/short provision relating earlier year tax		-
Profit(Loss) for the period		**(384.64)**
Earning per share-in	₹	
Basic		
Before extraordinary Items		-
After extraordinary Adjustment		-
Diluted		
Before extraordinary Items		-
After extraordinary Adjustment		-

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

As per our report of even date
For AGRAWAL AKSHAY AND COMPANY
Chartered Accountant
(FRN: 0035523C)
AKSHAY AGRAWAL Digitally signed by AKSHAY AGRAWAL Date: 2026.01.24 13:27:01 +05'30'
AKSHAY AGRAWAL
Partner
Membership No.: 430848
UDIN : 26430848RSEIDL3866
Place: Jaipur
Date: 28/11/2025

For and on behalf of the Board of Directors

MANOJ KUMAR Digitally signed by MANOJ KUMAR Date: 2026.02.11 18:54:00 +05'30'
MANOJ KUMAR
DIRECTOR
DIN: 10691336

ABHIMANU KUMAR Digitally signed by ABHIMANU KUMAR Date: 2026.02.11 18:54:19 +05'30'
ABHIMANU KUMAR
DIRECTOR
DIN: 10691337

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

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 hundred

Particulars	As at 31st March 2025
Authorised :	
1000 Equity shares of Rs. 10.00/- par value	100.00
Issued :	
1000 Equity shares of Rs. 10.00/- par value	100.00
Subscribed and paid-up :	
1000 Equity shares of Rs. 10.00/- par value	100.00
Total	**100.00**

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

Equity shares ₹ in hundred

	As at 31st March 2025	
	No. of Shares	Amount
At the beginning of the period	-	-
Issued during the Period		
Other Issue	1,000	100.00
Redeemed or bought back during the period	-	-
Outstanding at end of the period	**1,000**	**100.00**

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.

Details of shareholders holding more than 5% shares in the company

Type of Share	Name of Shareholders	As at 31st March 2025	
		No. of Shares	% of Holding
Equity Share	MANOJ KUMAR	500	50.00
Equity Share	ABHIMANU KUMAR	500	50.00
	Total :	**1,000**	**100.00**

Note No. 2 Reserves and surplus ₹ in hundred

Particulars	As at 31st March 2025
Surplus	
Opening Balance	-
Add: Addition during the year	-
Less:Loss for the year	(384.64)
Closing Balance	**(384.64)**
Balance carried to balance sheet	**(384.64)**

Note No. 3 Short-term borrowings ₹ in hundred

Particulars	As at 31st March 2025
Other Loans and advances	
Short Term borrowing from Directors	400.00
	400.00
	-
Total	**400.00**

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

Note No. 4 Provisions ₹ in hundred

Particulars	As at 31st March 2025		
	Long-term	Short-term	Total
Other provisions			
Audit Fees Payable	-	50.00	50.00
Accounting Charges Payable	-	120.00	120.00
	-	**170.00**	**170.00**
Total	-	**170.00**	**170.00**

Note No. 5 Cash and cash equivalents ₹ in hundred

Particulars	As at 31st March 2025
Balance with banks	
HDFC Bank	0.36
Total	**0.36**
Cash in hand	
Cash in hand	285.00
Total	**285.00**
Total	**285.36**

Note No. 6 Revenue from operations ₹ in hundred

Particulars	31st March 2025
Sale of services	660.45
Revenue from operations	**660.45**
Less: Excise duty	-
Net revenue from operations	**660.45**

Note No. 7 Other expenses ₹ in hundred

Particulars	31st March 2025
Audit fees	50.00
Accounting Charges	120.00
Other expenditure	875.09
Total	**1,045.09**

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 8

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. 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 a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition: -

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Taxes on Income:-

The effect of Accounting Standard – 22 relating to accounting for taxes on income issued by the Institute of Chartered Accountants of India is not being considered as there is no timing difference between book and taxable profits under the head 'Income from Business or Profession' of the assessee.

5. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

(i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or

(ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

6. General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

Financial Audit Report

2024- 31 March 2025

SHRI SHIVRATAN SHA FOUNDATION (F.Y. 2024-2025)
Bela, Bela, EAST CHAMPARAN, EAST CHAMPARAN-845433
CIN : U86900BR2024NPL070246

(B) Notes on Financial Statements

1. The information regarding classification of creditors as micro and small enterprise is not available with company, hence information as required by schedule III of the Companies Act 2013 is not given.
2. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
3. Payments to Auditors: (Rs. In Hundred)

Auditors Remuneration	2024-2025
Audit Fees	50.00
Total	**50.00**

4. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
5. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

1. Manoj Kumar
2. Abhimanu Kumar

Outstanding Balances (Rs. In Hundred)

	Current Year	
Particulars	**Key Management Personnel**	**Relative of Key Management Personnel**
Loans Taken	400.00	-

6. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

Signature to notes 1 to 8

The accompanying notes are an integral part of the financial statements.
As per our report of even date
For AGRAWAL AKSHAY AND COMPANY
Chartered Accountant
(FRN: 0035523C)

AKSHAY AGRAWAL
Digitally signed by AKSHAY AGRAWAL
Date: 2026.01.24 13:27:19 +05'30'

AKSHAY AGRAWAL
Partner
Membership No.: 430848
UDIN : 26430848RSEIDL3866
Place: Jaipur
Date: 28/11/2025

For and on behalf of the Board of Directors

MANOJ KUMAR
Digitally signed by MANOJ KUMAR
Date: 2026.02.11 18:55:00 +05'30'

MANOJ KUMAR
DIRECTOR
DIN: 10691336

ABHIMAN U KUMAR
Digitally signed by ABHIMANU KUMAR
Date: 2026.02.11 18:55:20 +05'30'

ABHIMANU KUMAR
DIRECTOR
DIN: 10691337

Acknowledgement Number : 321042681100726 **Date of filing : 10-Jul-2026**

INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT

[Where the data of the Updated Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2025-26

PAN	ABNCS8248P		
Name	SHRI SHIVRATAN SHA FOUNDATION		
Address	0 , BELA B.O, BELA, 05-05-Bihar, EAST CHAMPARAN, 91-91-INDIA, 845433		
Status	6-Public company	Form Number	ITR-6
Filed u/s	139(8A)-Updated Return	e-Filing Acknowledgement Number	321042681100726

Taxable Income and Tax details

Current Year business loss, if any	1	30,000
Total Income as per Updated return	2	10
Total Income as per earlier return	3	0
Book Profit under MAT, where applicable as per Updated Return	4	0
Adjusted Total Income under AMT, where applicable as per Updated Return	5	0
Amount payable (+) / Refundable (-) as per Updated return	6	(+) 1,010
Additional income-tax liability on updated income	7	3
Net amount payable	8	1,013
Tax paid u/s 140B	9	1,013
Tax due (8-9)	10	0

This return has been digitally signed by ABHIMANU KUMAR in the capacity of Director having PAN CQQPK3182D from IP address 122.161.50.11 on 10-Jul-2026 13:49:27 at PUNJAB (Place) DSC Sl.No & Issuer 8852962 & 58302159664882CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated

Barcode/QR Code

ABNCS8248P06321042681100726edc8738a42b519796ffabbd96de11aa0d59a7ea0

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Shri Shivratan Sha Foundation - NGO Registered with

- Corporate Identity Number (CIN) U86900BR2024NPL070246
- Permanent Account Number (PAN) : ABNCS8248P
- Tax Deduction and Collection Account Number (TAN) : PTNS18246E
- Established Under Niti Aayog (NGO Darpan): BR/2024/0430360
- Ministry of Micro Small and Medium Enterprises: UDYAM-BR-11-0055493
- Income Tax Department , Government of India (12a & 80g)
- CSR Registration No: CSR00098575

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

Central Registration Centre

Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that SHRI SHIVRATAN SHA FOUNDATION is incorporated on this SECOND day of JULY TWO THOUSAND TWENTY FOUR under the Companies Act, 2013 (18 of 2013) and that the company is Company limited by shares

The Corporate Identity Number of the company is **U86900BR2024NPL070246**

The Permanent Account Number (PAN) of the company is **ABNCS8248P***

The Tax Deduction and Collection Account Number (TAN) of the company is **PTNS18246E***

Given under my hand at Manesar this SECOND day of JULY TWO THOUSAND TWENTY FOUR

Signature Not Verified
Digitally signed by
DS MINISTRY OF CORPORATE AFFAIRS , CRC MANESAR 1
Date: 2024.07.02 11:20:49 IST

PRAMOD MEENA

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

For and on behalf of the Jurisdictional Registrar of Companies

Registrar of Companies

Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on mca.gov.in

Mailing Address as per record available in Registrar of Companies office:

SHRI SHIVRATAN SHA FOUNDATION

C/O RAMNATH PRASAD, BELA, RAMGARHWA,PURBI CHAMPARAN, Ramgahrwa, Ramgarhwa, East Champaran-845433, Bihar

*as issued by Income tax Department

सत्यमेव जयते

GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS

OFFICE OF THE REGISTRAR OF COMPANIES

Dated 17/10/2025

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To,

SHRI SHIVRATAN SHA FOUNDATION
C/O RAMNATH PRASAD, BELA, RAMGARHWA, PURBI CHAMPARAN, Bela, Raxaul, East Champaran- 845433, Bihar, India

ABNCS8248P

Subject: In Reference to Registration of Entities for undertaking CSR activities.

Reference: Your application dated 15/10/2025 (SRN AB8367997)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00098757. Please refer the registration number for any further communication.

Yours sincerely,

Document certified by DS Registrar of Companies cum Official Liquidator Patna <roc.patna@mca.gov.in>.

Digitally signed by
DS Registrar of Companies cum
Official Liquidator Patna
Date: 2025.10.17 13:44:13 IST

Registrar of Companies

ROC Patna

Note: The corresponding form has been approved by Registrar of Companies and this letter has been digitally signed by the Registrar through a system generated digital signature.

FORM NO. 10AC

(See rule 17A/11AA)
Order for provisional approval

1	PAN	ABNCS8248P
2	Name	SHRI SHIVRATAN SHA FOUNDATION
2a	Nature of Activities	Charitable
2b	Address	
	Flat/Door/Building	0
	Name of premises/Building/Village	
	Road/Street/Post Office	Bela B.O
	Area/Locality	Bela
	Town/City/District	EAST CHAMPARAN
	State	Bihar
	Country	INDIA
	Pin Code/Zip Code	845433
3	Document Identification Number	ABNCS8248PF2025101
4	Application Number	671889500150825
5	Unique Registration Number	ABNCS8248PF20251
6	Section/sub-section/clause/sub-clause/proviso in which provisional approval is being granted	12-Sub-clause (A) of clause (iv) of first proviso to sub-section (5) of section 80G
7	Date of provisional approval	22-08-2025
8	Assessment year or years for which the trust or institution is provisionally approved	From AY 2026-27 to AY 2028-2029
9	Order for provisional approval:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional approval with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	The approval is granted subject to the following conditions:-	

FORM NO. 10AC

(See rule 17A/11AA)

Order for provisional registration

1	PAN	ABNCS8248P
2	Name	SHRI SHIVRATAN SHA FOUNDATION
2a	Nature of Activities	Charitable
2b	Address	
	Flat/Door/Building	0
	Name of premises/Building/Village	
	Road/Street/Post Office	Bela B.O
	Area/Locality	Bela
	Town/City/District	EAST CHAMPARAN
	State	Bihar
	Country	INDIA
	Pin Code/Zip Code	845433
3	Document Identification Number	ABNCS8248PE2025101
4	Application Number	671116960150825
5	Unique Registration Number	ABNCS8248PE20251
6	Section/sub-section/clause/sub-clause/proviso in which provisional registration is being granted	02-Item (A) of sub-clause (vi) of clause (ac) of sub-section (1) of section 12A
7	Date of provisional registration	22-08-2025
8	Assessment year or years for which the trust or institution is provisionally registered	From AY 2026-27 to AY 2028-2029
9	Order for provisional registration:	
	a. After considering the application of the applicant and the material available on record, the applicant is hereby granted provisional registration with effect from the assessment year mentioned at serial no 8 above subject to the conditions mentioned in row number 10.	
	b. The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.	
	c. This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the provisional registration by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.	
10	The registration is granted subject to the following conditions:-	

Project Outcomes

The initiatives implemented by Shri Shivratan Sha Foundation during the financial year 2024–2025 generated meaningful social impact and strengthened the Foundation's capacity to serve vulnerable communities. Through its humanitarian programmes, the Foundation successfully reached homeless individuals, economically disadvantaged families, orphaned children, daily wage workers, and other marginalized groups by providing nutritious meals, dry ration kits, drinking water, and essential relief materials. These interventions helped reduce immediate food insecurity and provided dignity and support to beneficiaries during times of need.

Emergency relief activities conducted during adverse weather conditions demonstrated the Foundation's ability to respond quickly and effectively to humanitarian situations. The timely distribution of food and essential supplies enhanced community trust and reinforced the Foundation's commitment to serving vulnerable populations without discrimination.

The Foundation also achieved significant institutional progress by establishing transparent governance systems, strengthening volunteer participation, and developing collaborative relationships with government agencies, corporate CSR partners, healthcare professionals, educational institutions, and local community organizations. These partnerships created a strong platform for expanding future development initiatives.

Preparatory work undertaken for the Integrated Waste Management and River Restoration Project increased awareness regarding environmental conservation, waste segregation, plastic reduction, and sustainable resource management. Community engagement activities encouraged greater public participation in environmental protection and laid the foundation for future ecological restoration projects.

Research and documentation initiatives contributed to the development of evidence-based project proposals and CSR funding opportunities in the areas of food security, nutrition, public health, and sustainable development. These efforts enhanced the Foundation's ability to design impactful, data-driven programmes aligned with national priorities and the United Nations Sustainable Development Goals (SDGs).

Overall, the financial year 2024–2025 established Shri Shivratan Sha Foundation as a credible, accountable, and community-oriented charitable organization. The experience gained through programme implementation, stakeholder engagement, and institutional development has created a strong foundation for expanding educational, healthcare, environmental, women empowerment, and rural development initiatives in the coming years, ensuring sustainable and long-term social impact across India.

Conclusion and Future Plans

The financial year 2024–2025 represents an important milestone in the journey of Shri Shivratan Sha Foundation. As the Foundation's inaugural year, it was dedicated to establishing a strong institutional framework, implementing community-focused humanitarian initiatives, and developing partnerships that will support long-term social development. Despite being a newly established organization, the Foundation successfully initiated food distribution programmes, emergency relief activities, environmental awareness initiatives, and research-based planning that directly benefited vulnerable communities while strengthening its organizational capacity. These achievements reflect the commitment of the Foundation's leadership, volunteers, donors, community partners, and supporters.

The Foundation also maintained a strong commitment to transparency, accountability, and good governance. Its financial statements for the year ended 31 March 2025 were independently audited, providing a sound financial reporting framework for future growth and donor confidence.

Looking ahead, Shri Shivratan Sha Foundation aims to expand the scale and geographical reach of its programmes across India through strategic CSR partnerships, government collaboration, institutional support, and community participation. Future priorities include strengthening food security initiatives, promoting quality education and scholarships, supporting healthcare and medical research, implementing women empowerment and livelihood programmes, advancing environmental conservation through tree plantation and river restoration, and promoting integrated rural development.

The Foundation also plans to establish sustainable community development centres, increase volunteer engagement, strengthen monitoring and evaluation systems, and undertake evidence-based research to improve programme effectiveness. Greater emphasis will be placed on digital outreach, capacity building, skill development, disaster preparedness, and innovative social interventions that create measurable and lasting impact.

With a clear vision, transparent governance, and an unwavering commitment to humanitarian service, Shri Shivratan Sha Foundation is confident of building stronger partnerships and transforming more lives in the years ahead. Guided by the principles of compassion, integrity, inclusiveness, and sustainability, the Foundation remains dedicated to creating empowered communities and contributing meaningfully to India's national development priorities and the United Nations Sustainable Development Goals (SDGs).

SSS Foundation

Registered Office:-
Near NH 527D, Village & PO:- Bela, PS:- Ramgarhwa,
District: East Champaran 845433

Corporate Office:-
2nd Floor Room No -1, Dristi City,
Kolar Road, Bhopal, MP

+91-9933334604

Near NH 527D, East Champaran, Bihar, MP India 845433

WWW.SSSF.CO.IN | eMail: info@sssf.co.in