UDGI FOUNDATION
CIN: U85300UP2022NPL164485
REGD. ADDRESS: C/P MAHENDRA SINGH, VILL. KURAMEERPUR, POST & BLOCK CHHAJLET, MORADABAD, UP, IN
(All amounts are in Rs. In Hundreds unless otherwise stated)

BALANCE SHEET
AS ON 31ST MARCH 2025

Rs. '00

Particulars	Note No.	As at March 31st 2025	As at March 31st 2024
I. OWNER'S FUNDS & LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1.01	100.00	100.00
(b) Reserves & Surplus	1.02	-3,666.09	-967.99
(c) Money received against share warrants			
		-3,566.09	-867.99
(2) Share application money pending allotment			
(3) Non-current Liabilities			
(a) Long-term Borrowings	1.03	2,839.42	2,831.34
(b) Deferred tax liabilities (net)	1.04	-	-
(c) Other long term liabilities		-	-
(d) Long-term provisions		-	-
		2,839.42	2,831.34
(3) Current Liabilities			
(a) Short-term Borrowings	1.05	-	-
(b) Trade Payables	1.06		
(A) Total outstanding dues of micro and small enterprises; and		-	-
(B) Total outstanding dues of creditors other than micro and small enterprises		-	-
(c) Other current liabilities	1.07	1,625.00	825.00
(d) Short-term provisions	1.08	-	-
		1,625.00	825.00
TOTAL		**898.34**	**2,788.35**
II. ASSETS			
(1) Non-current Assets			
(a) Property Plant and Equipment and Intangible Assets			
(i) Property Plant and Equipment	1.09	-	-
(ii) Intangible Assets	1.10	-	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under development		-	-
(b) Non-current Investments	1.11	-	-
(c) Deferred Tax Assets (net)	1.04	-	-
(d) Long-term loans & advances	1.12	-	-
(e) Other non-current assets	1.13	-	-
		-	-
(2) Current Assets			
(a) Current Investments	1.14	-	-
(b) Inventories			
(c) Trade Receivables	1.15	-	-
(d) Cash & Bank Balances	1.16	518.03	2,788.35
(e) Short-term loans & advances	1.17	-	-
(f) Other current assets	1.18	380.31	-
		898.34	2,788.35
Total Assets		**898.34**	**2,788.35**
Contingent Liabilities & Commitments	1.19	-	-

III. NOTES FORMING PART OF FINANCIAL STATEMENTS

As per our report of even date annexed
For Verma Harshit & Associates
Chartered Accountants
FRN: 037955C

(Proprietor)
CA. Harshit Verma
M. No.: 477642
Moradabad, 20-08-2025
UDIN: 25477642BPTXZE5361

For and on behalf of Board of
UDGI FOUNDATION

UDGI FOUNDATION
(Director)
Sonu Singh
Director
DIN: 09613675

UDGI FOUNDATION
CIN: U85300UP2022NPL164485
REGD. ADDRESS: C/P MAHENDRA SINGH, VILL. KURAMEERPUR, POST & BLOCK CHHAJLET, MORADABAD, UP, IN
(All amounts are in Rs. In Hundreds unless otherwise stated)

STATEMENT OF PROFIT & LOSS
FOR THE PERIOD ENDED 31ST MARCH 2025 (Rs. '00)

	Particulars	Note No.	2024-25	2023-24
I.	**DONATION AND GRANTS**	2.01	14,571.90	11,947.91
			14,571.90	11,947.91
II.	**OTHER INCOME**	2.02	-	-
III.	**TOTAL INCOME (I+II)**		**14,571.90**	**11,947.91**
IV.	**EXPENSES :**			
	(a) Social Projects	2.03	14,920.18	10,849.33
	(b) Depreciation and Amortization	2.12	-	-
	(c) Other Expenses	2.05	2,349.81	2,062.88
	(d) Employee Benefit Expenses	2.04	-	-
	TOTAL EXPENSES (IV)		**17,270.00**	**12,912.21**
V.	**PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS, AND TAX (III-IV)**		-2,698.10	**-964.30**
VI.	Exceptional Items		-	-
VII.	**PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)**		**-2,698.10**	**-964.30**
VIII.	Extraordinary Items		-	-
IX.	**PROFIT/(LOSS) BEFORE TAX FROM CONTINUING OPERATIONS (VII-VIII)**		**-2,698.10**	**-964.30**
X.	Tax Expense:			
	(a) Current Tax		-	-
	Less: MAT Credit Entitlement		-	-
	(a) Deferred Tax	1.04	-	-
XI.	**PROFIT/(LOSS) AFTER TAX FOR THE YEAR (IX-X)**		**-2,698.10**	**-964.30**
XII.	Profit/(Loss) from Discontinuing Operations		-	-
XIII.	Tax Expense from Discontinuing Operations		-	-
XIV.	Profit/(Loss) from Discontinuing Operations after tax (XII-XIII)		-	-
XV.	**PROFIT/(LOSS) FOR THE PERIOD (XI+XIV)**		**-2,698.10**	**-964.30**
XVI.	**EARNING PER SHARE**	2.06		
	Basic		-2.70	-0.96
	Diluted		-2.70	-0.96
XVII.	**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**			

As per our report of even date annexed
For Verma Harshit & Associates
Chartered Accountants
FRN: 037955C

(Proprietor)
CA. Harshit Verma
M. No.: 477642
Moradabad, 20-08-2025
UDIN: 25477642BPTXZE5361

For and on behalf of Board of
UDGI FOUNDATION

UDGI FOUNDATION
Director

(Director)
Sonu Singh
DIN: 09613675

UDGI FOUNDATION
CIN: U85300UP2022NPL164485
REGD. ADDRESS: C/P MAHENDRA SINGH, VILL. KURAMEERPUR, POST & BLOCK CHHAJLET, MORADABAD, UP, IN
(All amounts are in Rs. In Hundreds unless otherwise stated)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Rs. '00

1.01	Share Capital	As at March 31st 2025	As at March 31st 2024
(a)	**Authorised:**		
	150,000 Equity Share of Rs. 10/- each	15,000.00	15,000.00
	Total Authorised Share Capital	**15,000.00**	**15,000.00**
(b)	**Issued, subscribed, and Fully paid up shares**		
	1000 Equity Share of Rs. 10/- each	100.00	100.00
	Total Issued, subscribed, and Fully paid up shares	**100.00**	**100.00**

(c) Movement of number of shares & share capital

	2024-25		2023-24	
	No of Shares	Fig. in Rs.'00	No of Shares	Fig. in Rs.'00
Equity Shares				
At the beginning of the period	1,000.00	100.00	100.00	100.00
Issued during the year	-	-	-	-
Outstanding at the end of the period	**1,000.00**	**100.00**	**100.00**	**100.00**

(d) Term / right attached to shares

Equity Shares
The company has only one class of equity shares having par value of Rs. 10 per share.
Each holder of one equity share is entitled one vote per share.
Preference Shares
The company does not have any preference shares.

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

	2024-25		2023-24	
	No of Shares	Fig. in Rs.'00	No of Shares	Fig. in Rs.'00
Equity Shares of Rs. 10/- each fully paid-up				
Sonu Singh	500.00	50.00	500.00	50.00
Shivnath	500.00	50.00	500.00	50.00
Outstanding at the end of the period	**1,000.00**	**100.00**	**1,000.00**	**100.00**

Shares held by promoters at the end of the period

Promoter Name	No. of Shares	% of total shares	% change during the year
Sonu Singh	500.00	50%	NIL
Shivnath	500.00	50%	NIL
Total	**1,000.00**	**100%**	**NIL**

UDGI FOUNDATION
Director

Verma Harshit & Associates Chartered Accountants INDIA FRN 037955C

UDGI FOUNDATION
CIN: U85300UP2022NPL164485
REGD. ADDRESS: C/P MAHENDRA SINGH, VILL. KURAMEERPUR, POST & BLOCK CHHAJLET, MORADABAD
(All amounts are in Rs. In Hundreds unless otherwise stated)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.02	Reserves & Surplus	As at March 31st 2025	As at March 31st 2024
(a)	**Capital Reserve**		
	Opening Balance	-	-
	Addition during the year	-	-
	Transfer during the year	-	-
	Closing Balance	-	-
(b)	**Capital Redemption Reserve**		
	Opening Balance	-	-
	Addition during the year	-	-
	Transfer during the year	-	-
	Closing Balance	-	-
(c)	**Debenture Redemption Reserve**		
	Opening Balance	-	-
	Addition during the year	-	-
	Transfer during the year	-	-
	Closing Balance	-	-
(d)	**Revaluation Reserve**		
	Opening Balance	-	-
	Addition during the year	-	-
	Transfer during the year	-	-
	Closing Balance	-	-
(e)	**Share Options Outstanding Account**		
	Opening Balance	-	-
	Addition during the year	-	-
	Transfer during the year	-	-
	Closing Balance	-	-
(f)	**Surplus/(Deficit) of Profit & Loss Account**		
	Opening Balance	-967.99	-3.69
	Addition during the year	-2,698.10	-964.30
	Transfer during the year	-	-
	Closing Balance	**-3,666.09**	**-967.99**

1.03	Long-term Borrowings	As at March 31st 2025	As at March 31st 2024
(a)	Opening Balance	2,831.34	100.00
(b)	Add: Created during the period	8.08	2,731.34
(c)	Less: Reversed during the period	-	-
(d)	**Closing Balance**	**2,839.42**	**2,831.34**

1.05	Short-term Borrowings	As at March 31st 2025	As at March 31st 2024
(a)	Long and advances from related parties	-	-
(c)	Unsecured loans from directors	-	-
		-	-

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Director

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1.06 Trade Payables	As at March 31st 2025	As at March 31st 2024
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	-	-
	-	-

** Under the Micro, Small and Medium Enteprises Development Act, 2006, The company is in the process of identifying such parties. To the extent they have been identified, necessary disclosures have been made as required under the said act. Further, in cases of parties already identified, there are no micro or small enterprises, to whom the company owes any funds which are outstanding for more than 45 days as at 31st March 2025. Further, during the period, no interest has been paid or payable under the said act.*

UDGI FOUNDATION
Director

Verma Harshit & Associates
INDIA
Chartered Accountants

UDGI FOUNDATION
CIN: U85300UP2022NPL164485
REGD. ADDRESS: C/P MAHENDRA SINGH, VILL. KURAMEERPUR, POST & BLOCK CHHAJLET, MORADABAD, UP, IN
(All amounts are in Rs. In Hundreds unless otherwise stated)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Trade Payables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed Dues - MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-

1.07 Other Current Liabilities	As at March 31st 2025	As at March 31st 2024
Audit Fees Payable	25.00	25.00
Rent Payable	1,600.00	800.00
	1,625.00	**825.00**

1.08 Short Term Provisions	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.09 Property Plant & Equipment	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.10 Intangible Assets	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.11 Non-current Investments	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.12 Long-term loans & advances	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.13 Other non-current Assets	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.14 Current Investments	As at March 31st 2025	As at March 31st 2024
	-	-

UDGI FOUNDATION
Director

1.15 Trade Recievable	As at March 31st 2025	As at March 31st 2024
Outstanding for more than 6 months		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Doubtful	-	-
Outstanding for less than 6 months		
- Secured, considered good	-	-
- Unsecured, considered good	-	-
- Doubtful	-	-
	-	-

Trade Recievables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 months	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Receivables - considered good	-	-	-	-	-
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-
(iii) Disputed Trade Receivables - considered doubtful	-	-	-	-	-

1.16 Cash & Bank Balance and other assets	As at March 31st 2025	As at March 31st 2024
Cash-in-hand	99.47	174.92
Balance with Banks	418.56	2,613.43
	518.03	**2,788.35**

1.17 Short-term loans & advances	As at March 31st 2025	As at March 31st 2024
	-	-
	-	-

1.18 Other Current Assets	As at March 31st 2025	As at March 31st 2024
TDS Receivable	128.07	-
GST on Purchase	252.24	
	380.31	-

1.19 Contingent liabilities & commitments (to the extent not provided for)	As at March 31st 2025	As at March 31st 2024
(i) Contingent Liabilities	-	-
(a) Claims against the company not acknowledged as debts;	-	-
(b) Guarantees;	-	-
(c) Other money for which the company is contingently liable.	-	-
(ii) Commitments	-	-
(a) Estimated amount of contracts remaining to be executed on capital account	-	-
(b) Uncalled liabilities on shares and other investments partly paid	-	-
	-	-

YOGI FOUNDATION

Director

Verma Harshit & Associates Chartered Accountants INDIA FRN 037955C

UDGI FOUNDATION
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(All amounts are in Rs. In Hundreds unless otherwise stated)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Rs. '00)

2.01 Revenue from operations	As at March 31st 2025	As at March 31st 2024
(A) Incomes		
Donations and grants	14,571.90	11,947.91
Fees from rendering of services	-	-
Sales of Goods	-	-
	14,571.90	**11,947.91**

2.02 Other Income	As at March 31st 2025	As at March 31st 2024
Interest Income	-	-
Other Income	-	-
	-	-

2.03 Social Projects	As at March 31st 2025	As at March 31st 2024
Education		3,361.00
UDGI Pathshala	600.00	4,760.00
Digital productivity P2E B-Able Foundation	7,000.00	2,728.33
Stem Education	100.00	
AI for youth	200.00	
Cyber Security Training	100.00	
Digi Vikas Labs	1,250.00	
Health & Women Empowerment		
MHM Awerness session	350.00	
Sanatry Pads Distribution	500.00	
Telehealth	50.00	
Cyber Sangani	400.00	
Livelihood		
Dhan Sanbad Financial Litracy for gig workers	1,200.00	
Village Sarthi SHG Traning	200.00	
Digital Literacy	500.00	
Environment		
Tree Planting	500.00	
Plastic free Awerness	600.00	
Other Programs	1,370.18	
	14,920.18	**10,849.33**

2.04 Employee Benefit Expenses	As at March 31st 2025	As at March 31st 2024
Salary & wages	-	
Staff Welfare Expenses	-	

UDGI FOUNDATION
Director

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	-	-

2.05 Other Expenses	As at March 31st 2025	As at March 31st 2024
Accounting Charges	140.00	-
Audit Fees	25.00	25.00
Bank Charges	66.69	24.19
Commission to members	11.72	
Misc. Expenses	-	40.45
Office Rent	800.00	800.00
Preliminary Expenses w/off	-	72.00
Printing and Stationery Expenses	-	10.74
Social and Charitable Activities	1,256.40	925.00
Legal and Professional Expenses	-	105.00
Travelling and Conveyance charges	50.00	60.50
	2,349.81	**2,062.88**

UDGI FOUNDATION
Director

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2.06 Earning per share (EPS)

	Before Extraordinary Items		After Extraordinary Items	
	As at March 31st 2025	**As at March 31st 2024**	**As at March 31st 2025**	**As at March 31st 2024**
PROFIT AFTER TAX	-2,698.10	-964.30	-2,698.10	-964.30
Less: Dividend on preference shares	-	-	-	-
Adjusted net profit for the year	-2,698.10	-964.30	-2,698.10	-964.30
Weighted average number of shares o/s	1,000.00	1,000.00	1,000.00	1,000.00
Basic EPS	-2.70	-0.96	-2.70	-0.96
Diluted EPS	-2.70	-0.96	-2.70	-0.96
Face Value per share (in Rs.)	10.00	10.00	10.00	10.00

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(All amounts are in Rs. In Hundreds unless otherwise stated)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1.04 Calculation of Deferred Tax Liability/Assets	As at March 31st 2025	As at March 31st 2024
Depn. As per Companies Act	-	-
Depn. As per Income Tax Act	-	-
Timing Difference	-	-
	-	-
Deferred Tax Asset @ 26%	-	-
Deferred Tax Liability @ 26%	-	-
Reversal of Deferred Tax Liability	-	-
	-	-
Opening Deferred Tax Asset/(liability)	-	-
Less: Reversal of DTL	-	-
Add: Deferred Tax Asset charged for the year	-	-
Closing DTA/DTL	-	-

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(All amounts are in Rs. In Hundreds unless otherwise stated)

DEPRECIATION AS PER INCOME TAX ACT, 1961

Block	Rate	WDV as on 01/04/2024	Addition		Deduction	Total	Depreciation for the year	WDV as on 31/03/2025
			More than 180 Days	Less than 180 Days				
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-

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(All amounts are in Rs. In Hundreds unless otherwise stated)

2.07 DEPRECIATION AS PER SCHEDULE II OF COMPANIES ACT, 2013

	Assets	Useful Life (in Years)	Gross Block					Accumulated Depreciation/Amortization				Net Block	
			Balance as at 1st April 2024	Additions during the year	Addition on account of business acquisition	Deletion during the year	Balance as at 31st March 2025	Balance as at 1st April 2024	Provided during the year	Deletion/adjustments	Balance as at 31st March 2025	Balance as at 31st March 2025	Balance as at 31st March 2024
A	Tangible assets	-	-	-	-	-	-	-	-	-	-	-	-
	Own Assets	-	-	-	-	-	-	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-	-	-	-	-	-	-
	P.Y Total	-	-	-	-	-	-	-	-	-	-	-	-

UDGI FOUNDATION
Director

Verma Harshit & Associates
Chartered Accountants
INDIA
FRN 037955C

NOTES FORMING PART OF FINANCIAL STATEMENTS

1) Additional Regulatory Information in terms of Notification dated March 24, 2021 issued by Ministry of Corporate Affairs

(i) The company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) whose title deeds are not held in the name of the company in format given and where such immovable property is jointly held with others.

(ii) Company has not revalued its Property, Plant and Equipment during the year.

(iii) Company has not granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person that are repayable on demand or without specifying any terms or period of period

(iv) Company does not have any capital work in progress during the year.

(v) Company does not have any intangible assets which is under development.

(vi) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami

(vii) Company does not have any borrowings from banks or financial institutions on the basis of security of current asset.

(viii) The Company is not declared as wilful defaulter by any bank or financial institution (as defined under the Companies Act, 2013) or consortium thereof or other lender in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

(ix) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(x) Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of

(xi) For Ratios refer note 2.13

(xii) Company has not entered any scheme of Arrangements for which approval by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, should be done.

(xiii) There are no transactions with the Companies whose name are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies

(xiv) The Company does not have any transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(xv) Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

(i) 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);

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

(xvi) The company has not traded or invested in crypto currencies during the financial year.

(xvii) The company is not covered under Section 135 of Companies Act 2013, hence disclosure with regard to CSR activities is not applicable.

2) Significant accounting policies

(a) Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") to comply with the Accounting Standards specified 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, except for certain financial instruments which are measured at fair value.

(b) Use of estimates

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

(c) Revenue recognition

The Company recognises revenues on Sale of Services/Goods when invoices are issued to the customers.

(d) Depreciation and amortisation

Company follows Schedule II of Companies Act, 2013 for calculating the Depreciation. But there was no asset purchased during the year.

(e) Property, Plant & Equipment

Fixed assets are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the assets to its present location and

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Director

(f) Inventories

There is no Inventories found during the review.

(g) Retirement Benefits

No provision is provided for accrued gratuity and other retirement benefits.

(h) Amortization of Preliminary Expenses

No preliminary expenses have been amortized. All expenses have been taken on current year itself.

(i) Investment

There is no Investment in the books of Company.

(j) Taxation

Current income tax expense comprises taxes on income from operations in India. Income taxable in India is determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable incomes and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to realise such assets. In other situations, deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realise these assets. Advance taxes and provisions for current income taxes are presented in the balance sheet.

(k) Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

(l) Earnings per Share

Basic earnings per share are calculated by dividing the net profit & loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(m) Related Party Disclosures as required by Accounting Standard -18 "Related Party Disclosures" are given below:

(i) List of related parties & relationships, where control exists: NIL

(ii) Other related parties & relationships with transactions had taken place during the year:

(a) Key Managerial Personnel: Mr. SONU SINGH

(b) Relatives of Key Managerial Personnel: NONE

(c) Other Enterprises over which persons referred to (a) & (b) above are able to exercise significant influence: NIL

(d) Transaction with Related Parties:

Rs.'00

Particulars Personnel	Related Party Name	31st March 2025	31st March 2024
Opening Unsecured Loans	Mr. SONU SINGH	-	-
Unsecured Loans Amount Received	Mr. SONU SINGH	8.08	-
Unsecured Loans Amount Paid	Mr. SONU SINGH	-	-
Outstanding at the year end	Mr. SONU SINGH	**8.08**	-
ii. Key Managerial Personnel - NIL			

As per our report of even date annexed
For Verma Harshit & Associates
Chartered Accountants
FRN: 037955C

(Proprietor)
CA. Harshit Verma
M. No.: 477642
Moradabad, 20-08-2025
UDIN: 25477642BPTXZE5361

For and on behalf of Board of
UDGI FOUNDATION

UDGI FOUNDATION

(Director)
Sonu Singh
Director
DIN: 09613675