

**To the Members of
Authum Foundation**

Report on the audit of the Financial Statements

Opinion

1. We have audited the Financial Statements of Authum Foundation ("the Company"), licensed and registered under Section 8 (erstwhile section 25) of companies Act 2023, which comprise the Balance Sheet as at March 31, 2026, and the Statement of Income and Expenditure (including Other Comprehensive Income) and the Statement of Cash Flows for the year then ended, and notes to the financial statements including summary of significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

2. 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 March 31, 2026 and its surplus and cash flow for the year ended on that date.

Basis for Opinion

3. 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 'Auditors' 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 basis for our audit opinion on the Financial Statements.

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

4. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act 2013 ("Act") with respect to the preparation of these financial statements that give a true and fair view of the Financial position, financial performance and cashflows of the Company in accordance with accounting principles generally accepted in India including the Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended).



5. 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 misstatements, whether due to fraud or error.

6. In preparing the financial statements, management is responsible for assessing the Company's ability continue as a going concern, disclosing, as applicable, matters related to going concern and using basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

7. Those board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors Responsibilities for the Audit of the Financial Statements

8. 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 Standard on Auditing 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.

9. As part of an audit in accordance with Standard on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) 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.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedure 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.



c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d) 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 auditors' report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion.

e) 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 Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 Financial Statements.

10. 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.

11. 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.

Report on other Legal and Regulatory requirements

12. As the Company is licensed and registered under Section 8 (erstwhile section 25) of Companies Act, 2013, the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India in terms of subsection (11) of Section 143 of the Act (the "Order"), does not apply to it as stated under Clause 2(iii) of the said Order.

13. 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.



- c. The Balance Sheet, the Statement of Income and Expenditure and the Statement of Cash Flows 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 read with Rule 7 of the Companies (Accounts) Rule, 2014 (as amended).
- e. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of Company's internal financial controls with reference to financial Statements.
- g. In our opinion and to the best of our information and according to the explanations given to us, no remuneration is paid by the Company to its directors during the year.
- h. With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, 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; and
 - 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 its knowledge and belief, 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 its knowledge and belief, 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 we 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 (a) and (b) contain any material misstatement.

v. Company has not declared and / or paid any dividend during the year.

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. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For P S S V & Associates LLP
Chartered Accountants
Firm's Registration No.: W100716



Saurabh Pamecha
Partner
Membership No.: 126551
UDIN No: **26126551PBRKQN7187**

Place: Navi Mumbai
Date: May 21, 2026

Annexure A to the Independent Auditors' Report

Report on the Internal Financial Controls with reference to financial statements under Clause (i) of sub-section (3) of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Authum Foundation (the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial reporting assessing whether the risk of material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's



judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with over financial reporting.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that :

- a. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- b. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and
- c. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial control system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For P S S V & Associates LLP

Chartered Accountants

Firm's Registration No.: W100716



Saurabh Pamecha

Partner

Membership No.: 126551

UDIN No: **26126551PBRKQN7187**

Place: Navi Mumbai

Date: May 21, 2026



AUTHUM FOUNDATION
CIN : U88100MH2025NPL462013
BALANCE SHEET AS AT 31ST MARCH 2026

(Amount in Rs. Lakhs)

Sr No.	Particulars	Note No.	As at 31st March 2026
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	2	1,106.64
(b)	Receivables		
	(I) Trade receivables		-
	(II) Other receivables		-
2	Non-Financial Assets		
(a)	Other non-financial assets		-
	Total Assets		1,106.64
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Other payable	3	0.32
2	Non-Financial Liabilities		
(a)	Provisions		-
(b)	Other non-financial liabilities		-
3	EQUITY		
(a)	Equity Share capital	4	1.00
(b)	Other Equity	5	1,105.32
	Total Liabilities and Equity		1,106.64

Material accounting Policies and Notes forming part of the financial statements
As Per our report of even date

1-18

For P S S V & Associates LLP
Chartered Accountants
Firm's Registration No: W100716

Saurabh Pamecha

Saurabh Pamecha
Partner
Membership No: 126551

Place: Mumbai
Date: 21st May, 2026



**For and on behalf of board of Directors
Authum Foundation**

Alpana Dangi

Alpana Dangi
Director
DIN:01506529



Divy Dangi

Divy Dangi
Director
DIN:08323807

AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

STATEMENT OF INCOME AND EXPENDITURE FOR PERIOD ENDED 31 MARCH 2026

(Amount in Rs. Lakhs)

Sr No.	Particulars	Note No.	For the Period ended 31.03.2026
I.	Revenue from operations		
	Revenue from operations	6	2,705.64
II.	Other Income		-
III.	Total Revenue		2,705.64
IV.	Expenses		
	Donation Given		1,600.00
	Other expenses	7	0.32
	Total Expenses		1,600.32
V.	Excess of income over expenditure before tax		1,105.32
	Tax Expense:		
	Current Tax	16	-
VII.	Profit/(loss) for the period		1,105.32
	Other Comprehensive Income		-
VIII.	Total Comprehensive Income for the period		1,105.32
	Earnings per equity share		
	Basic (Rs.)		11,053.15
	Diluted (Rs.)		11,053.15

Material accounting Policies and Notes forming part of the financial statements

1-18

As per report of our even date

For P S S V & Associates LLP
Chartered Accountants
Firm's Registration No: W100716

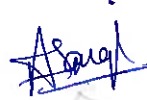
For and on behalf of board of Directors
Authum Foundation



Saurabh Pamecha
Partner
Membership No: 126551



Place: Mumbai
Date: 21st May, 2026



Alpana Dangi
Director
DIN:01506529



Divy Dangi
Director
DIN:08323807

AUTHUM FOUNDATION


CIN : U88100MH2025NPL462013

Cash flow statement for the period ended 31 March 2026(Amount in Rs. Lakhs)
As at 31st March 2026

A Cash flows from operating activities		
Profit before tax, and extraordinary item		1,105.32
Adjustments for:		
Depreciation		-
Operating profit before working capital changes		1,105.32
Changes in Working Capital		
(Increase) / decrease in trade receivables		-
(Increase) / decrease in other non-financial assets		-
(Increase) / decrease in other financial assets		-
Increase/(decrease) in other non financial liabilities		0.32
Increase/(decrease) in provisions		-
		<u>0.32</u>
Cash generated from operations after working capital changes		1,105.63
Income tax paid		-
Net cash generated from operating activities	(A)	<u>1,105.63</u>
B Cash flows from investing activities		
Net cash used in investing activities	(B)	<u>-</u>
C Cash flows from financing activities		
Issue of Share Capital		1.00
Net cash used in financing activities	(C)	<u>1.00</u>
Net increase in cash and cash equivalents	(A+B+C)	<u><u>1,106.63</u></u>
Cash and cash equivalents at the beginning of the year		-
Cash and cash equivalents at the end of the year		1,106.64

Material accounting Policies and Notes forming part of the financial statements 1-18

As per our report of even date

For P S S V & Associates LLP
Chartered Accountants
Firm's Registration No: W100716**Saurabh Pamecha**
Partner
Membership No: 126551Place: Mumbai
Date: 21st May, 2026**For and on behalf of the Board of Directors**
Authum Foundation**Alpana Dangi**
Director
DIN:01506529
Divya Dangi
Director
DIN :08323807

AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2026**A) SHARE CAPITAL**

(1) Current Reporting Period			(Amount in Rs. Lakhs)	
Balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period (As at 31st March, 2026)		
-	1.00	1.00		

B) OTHER EQUITY

(1) Current Reporting Period				(Amount in Rs. Lakhs)	
Particulars	Reserve & Surplus	Other Comprehensive Income	Total		
	Retained Earnings				
Balance at the beginning of the current reporting period	-	-	-		
Profit for the year	1,105.32	-	1,105.32		
Other comprehensive income for the year	-	-	-		
Total comprehensive income for the year	-	-	1,105.32		
Balance at the end of the current reporting period (as at March 31, 2026)	1,105.32	-	1,105.32		

As per our report of even date

For P S S V & Associates LLP
Chartered Accountants
Firm's Registration No: W100716

Saurabh Pamecha
Partner
Membership No: 126551

Place: Mumbai
Date: 21st May, 2026



For and on behalf of the Board of Directors
Authum Foundation

Alpna Dangi
Director
DIN:01506529

Divy Dangi
Director
DIN:08323807

AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

COMPANY INFORMATION

Authum Foundation (the Company'), incorporated in India, is a public limited company, headquartered in Mumbai dated December 5, 2025. The Company has received license under Section 8 (1) of the Companies Act, 2013. The Company is established with objective of undertaking comprehensive social welfare and community development initiatives across India and abroad. The Company aims to work in the areas of poverty alleviation, healthcare, education, women empowerment, child welfare, environmental sustainability, sports promotion, scientific research, disaster relief, and preservation of cultural heritage. It intends to establish and support institutions such as schools, hospitals, orphanages, old-age homes, research centres, and community welfare facilities for the benefit of underprivileged and marginalized sections of society. The Company also focuses on promoting sustainable development, skill enhancement, livelihood generation, and social inclusion through various charitable, educational, and developmental programs. Further, the Company may collaborate with government bodies, institutions, and other organizations to effectively implement its philanthropic and public welfare objectives.. The objective of the Company is to work, contribute towards all activities outlined by, but not restricted to, Section 135, Schedule VII of the Companies Act, 2013, the related rules and the amendments thereto from time to time.

Further, the company received its registration under section 12AB of the Income Tax Act 1961 on January 09, 2026 and certificate under section 80G of the Income Tax Act, 1961 on January 21, 2026. None of the objects of the Company will be carried out on commercial basis. The Company is a subsidiary of Authum Investment and Infrastructure Limited.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of accounting

The financial statements have been prepared on a historical cost convention and on an accrual basis.

1.2 Functional and presentation currency

These financial statements are presented in Indian Rupees ('INR' or 'Rs.') which is also the Company's functional currency. All amounts are rounded-off to the nearest lakh upto two decimal, unless otherwise indicated.

1.3 Revenue recognition

Revenue is recognised when control over the promised services or economic benefits is transferred to the Company and the amount of revenue can be measured reliably. Donations and voluntary contributions are recognised when the Company obtains the right to receive such amounts and there is reasonable certainty regarding collection.

General donations received without any specific utilisation conditions or donor-imposed restrictions are recognised as income in the Statement of Profit and Loss / Income and Expenditure Account on receipt or when the right to receive is established, as applicable

1.4 Provisions

Provisions are recognised when there is a present obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate.



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note: 2 Cash and cash equivalents:

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026
(i) Cash on hand	-
(ii) Balances with Banks - in Current Account	1,106.64
Total	1,106.64



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note:3 Other payable

(Amount in Rs. Lakhs)

Particulars	As at 31st March 2026
Others	0.32
Total	0.32



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note: 4

SHARE CAPITAL

(Amount in Rs. Lakhs)

Particulars	Par Value Rs.	As at
		31st March 2026 Rs.
(a) AUTHORISED:		
1,00,000 Equity Shares	10	10.00
	Total	10.00
(b) ISSUED, SUBSCRIBED AND FULLY PAID UP:		
10,000 Equity Shares	10	1.00
	Total	1.00

[c] Rights, Preferences and Restrictions attached to Equity Shares

The Company has one class of equity shares having a face value of Rs 10/- per share. Each equity shareholder is entitled to one vote per share held. The Company, being incorporated under Section 8 of the Companies Act, 2013, applies its profits and other income solely towards promotion of its objects as set out in its Memorandum of Association and no dividend is declared or paid to its members. In the event of winding up or dissolution of the Company, the surplus assets, after satisfaction of all liabilities, shall not be distributed amongst the members but shall be transferred in accordance with the provisions applicable to a Section 8 Company and the Articles of Association of the Company.

(d) Reconciliation of shares outstanding at the beginning and at the end of the year:

Equity Shares	31.03.2026	
	No. of Shares	Value (Amount in Rs. Lakhs)
Shares outstanding at the beginning of the year	-	-
Add: Issued during the year	10,000	1.00
Shares outstanding at the end of the year	10,000	1.00

(e) List of shareholders holding more than 5% each:

Name of Shareholder	31.03.2026	
	No. of Shares	Percentage holding
Authum Investment and Infrastructure Limited	9,998	100%

(f) Shares held by promoters and promoter group at the end of the year:

Name of the Promoters	31.03.2026	
	No. of Shares	Percentage holding
Authum Investment and Infrastructure Limited	9,998	100%



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note: 5

(Amount in Rs. Lakhs)

Reserves & Surplus	Retained Earnings	Other Comprehensive Income	Total
Opening Balance	-	-	-
Profit for the year	1,105.32	-	1,105.32
Other comprehensive Income	-	-	-
Total for the year	1,105.32	-	1,105.32
Balance as on 31/03/2026	1,105.32	-	1,105.32

Retained Earnings : Retained Earnings represent the accumulated Profits / (losses) made by the company over the years.



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note:6 Revenue from Operation

(Amount in Rs. Lakhs)

Particulars	For the Period ended 31.03.2026
Donation Receipts*	2,705.64
Total	2,705.64

* Refer Note 10

Note:7 Other expenses

(Amount in Rs. Lakhs)

Particulars	For the Period ended 31.03.2026
Payment to Auditors	0.30
ROC filing fees	0.02
Total	0.32



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026**Note:8****Capital management**

The Company's objective in managing capital is to ensure availability of adequate financial resources to support its not-for-profit objectives while maintaining financial sustainability and operational continuity. The Company manages its capital through prudent utilisation of accumulated funds, grants, donations and other available resources and by monitoring its cash flow requirements and funding commitments on an ongoing basis.

The Company periodically reviews its financial position and resource allocation to ensure that sufficient funds are available to meet programme and administrative obligations. As at the reporting date, the Company does not have any borrowings and accordingly, monitoring of leverage-based ratios is not considered applicable.

(Amount in Rs.)

Particulars	As at 31 March 2026
Debt (A)	-
Equity (B)	1.00
Debit Equity Ratio (A/B)	-

Categories of Financial Assets and Financial Liabilities

As at 31 March 2026

(Amount in Rs. Lakhs)

Particulars	Amortised Costs	FVTPL	FVOCI	Total
Current Assets				
Cash and cash equivalents	1106.64	-	-	1106.64
Current Liabilities				
Trade Payables	-	-	-	-
Other Financial Liabilities	0.32	-	-	0.32

Note:9**Segment Information**

Operating segments are reported in a manner consistent with the internal reporting provided to the management of the Company, which acts as the Chief Operating Decision Maker (CODM). The management monitors the activities and utilisation of resources of the Company for achieving its not for-profit objectives and assesses performance based on overall operations and programme outcomes.

Based on the internal assessment and reporting structure, the Company operates as a single reportable segment and accordingly, separate segment information is not presented.



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note:10

Related Party Disclosure

i. As per Ind AS-24 on " Related Party Disclosures" , the related parties of the Company are as follows :

a) **Holding Company** Authum Investment and Infrastructure Limited

b) **Key management personnel** Mrs. Alpana Dangi
Mr. Divy Dangi

ii. Transactions During the Period

Particulars	(Amount in Rs. Lakhs)
	For the Period ended 31.03.2026
Donation received	
Authum Investment & Infrastructure Ltd	2705.64
Share Capital	
Authum Investment & Infrastructure Ltd	1.00

iii. Balances as at the end of the period:

Particulars	For the Period ended 31.03.2026
NIL	



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026**Note 11 : Financial Risk Management**

The Company's activities expose it to a variety of financial risks: credit risk, liquidity risk and market risk. In order to manage the aforementioned risks, the Company operates a risk management policy and a program that performs close monitoring of and responding to each risk factors.

Credit Risk**i) Credit risk management**

Credit risk represents the risk of financial loss arising from the failure of counterparties to meet their contractual obligations. The Company's exposure to credit risk primarily relates to receivables, balances with banks, grants receivable, and other financial assets. The Company has established procedures to deal only with counterparties and institutions that are considered financially reliable and, where considered necessary, evaluates their financial standing and creditworthiness.

The Company monitors its exposure to credit risk on an ongoing basis and assesses recoverability of receivables considering historical experience, available information and specific circumstances of counterparties. Concentration of credit risk is managed through diversification of funding sources and counterparties, where feasible.

Liquidity Risk**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the management of the Company, which has established an appropriate framework to ensure availability of funds for carrying out the Company's charitable and not-for-profit objectives and meeting its operational requirements. The Company manages liquidity risk through prudent monitoring of cash flows, maintaining adequate cash and bank balances, and planning utilisation of grants, donations and other funding sources.

The Company continuously reviews forecast and actual cash flows to ensure timely settlement of its obligations and alignment of available financial resources with short-term and long-term programme and administrative commitments.

Maturities of financial liabilities

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment years. The amount disclosed in the tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay.

Maturity of Financial assets**(Amount in Rs. Lakhs)**

Particulars	Less than 1 Years	1-3 Years	3 - 5 Years	5 Years and above	Total
Non-derivate financial assets					
Cash and Cash equivalents	1106.64	-	-	-	1106.64

Maturity of Financial liabilities**(Amount in Rs. Lakhs)**

Particulars	Less than 1 Years	1-3 Years	3 - 5 Years	5 Years and above	Total
Non-derivate financial liabilities					
Other financial liabilities	0.32	-	-	-	0.32



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026**Market Risk**

Market risk is the risk that the fair value or future cash flows of financial instruments may fluctuate due to changes in market variables such as foreign exchange rates, interest rates and other market prices. Considering the nature of the Company's operations, the Company's exposure to market risk is limited.

As at the reporting date, the Company does not have any borrowings, significant receivables, foreign currency transactions, investments or other financial instruments that would expose it to material interest rate risk, foreign currency risk or price risk. Accordingly, the Company does not consider itself exposed to significant market risk.

Note 12 : Earnings Per Share (EPS)

Particulars	For the Period ended 31.03.2026
Profit / (Loss) for the period (Rs. in lakhs)	1,105.32
Weighted average number of Equity Shares	10,000
Basic Earnings per share (Rs.) (Face value of Rs. 10/- per share)	11,053.15
Diluted Earnings per share (Rs.)	11,053.15

Note 13 :

Key Ratios

Sr. No.	Particulars	Numerator	Denominator	For the Period ended 31.03.2026
1	Current Ratio	Current assets	Current liabilities	3513.14
2	Debt-Equity Ratio	Borrowings	Shareholder's equity	NA
3	Debt Service Coverage Ratio	Earnings before interest, taxes, depreciation and amortisation	Interest & principal payment	NA
4	Return on Equity Ratio	Profit after tax	Average shareholder's equity	NA
5	Inventory Turnover Ratio	Revenue from operations	Average inventory	NA
6	Trade Receivables Turnover Ratio	Revenue from operations	Average trade receivables	NA
7	Trade Payables Turnover Ratio	Net credit purchases	Average trade payables	NA
8	Net Capital Turnover Ratio	Revenue from operations	Working capital	NA
9	Net Profit Ratio	Net Profit	Revenue from operations	NA
10	Return on Capital Employed	Earnings before interest and taxes	Shareholder's equity + Borrowings + DTL	NA
11	Return on Investment	Time Weighted Rate of Return	Time Weighted Rate of Return (TWRR)	NA

Variance has not been provided as this is the first financials of the Company



AUTHUM FOUNDATION

CIN : U88100MH2025NPL462013

Notes forming part of the financial statement as at 31 March 2026

Note 14 :

This are the first financial statements of the Company hence comparative figures have not been provided.

Note 15 :

Contingent Liabilities

There are no contingent liabilities and commitments as on balance sheet date

Note 16 :

The Company has not applied the entire income received during the year towards its charitable objects. Management intends to accumulate the unutilised portion in accordance with the applicable provisions of the Income-tax Act, 1961 and proposes to complete the prescribed procedural compliances, including filing of necessary forms within the stipulated timelines and maintaining investments in specified modes, wherever applicable. Based on the intended compliance with the conditions governing accumulation and exemption, no provision for current income tax has been recognised in the financial statements.

Note 17 : Other Statutory Informations

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

(b) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial period.

(c) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding 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) or

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(d) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Group shall:

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

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

(f) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

(g) The Company is not declared wilful defaulter by and bank or financials institution or lender during the period.

(h) The Company does not have any borrowings from bank and financial institution.

(i) The Company does not have transactions with any struck off entity.

(j) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries or joint ventures or associate companies.

Note: 18

The financial statements have been approved for issue by Company's Board of Directors on 21st May, 2026.

For P S S V & Associates LLP

Chartered Accountants

Firm's Registration No: W100716



Saurabh Pamecha
Partner
Membership No: 126551

Place: Mumbai
Date: 21st May, 2026



For and on behalf of board of Directors

Authum Foundation



Alpina Dangi
Director
DIN:01506529



Divy Dangi
Director
DIN:08323807

