



CIN: U85300KA2021NPL145771
Mobile No: 8330004767
Email: nuajeevan.foundation@protonmail.com
Address : #198, CMH Road, 2nd Floor, Suite #1405,
NGEF Lane, Indiranagar, Bengaluru, Karnataka -560038

NOTICE FOR THE 5TH ANNUAL GENERAL MEETING.

Notice is hereby given that the 5th Annual General Meeting of the members of NUAJEEVAN FOUNDATION will be held on Wednesday, the 30th September, 2026 at 4.00 p.m at the registered office of the Company situated at No.198, 2nd Floor, Suite No. 1405, Cmh Road, Indiranagar Stage2, Bangalore Karnataka, India, 560038, to consider the following businesses:

ORDINARY BUSINESS:

1.To consider and if thought fit, to pass with or without modification the following as an ORDINARY RESOLUTION:

“To receive, consider and adopt the audited Balance Sheet as at 31st March, 2026 and the Statement of Income and Expenditure Account for the year ended as on that date together with the Schedules and Notes forming part of Accounts as Audited and reported by the Auditors of the company and the Directors Report to the Shareholders.”

FOR NUAJEEVAN FOUNDATION

A handwritten signature in blue ink, appearing to read "CCS8".

CAROLINE SUMI CHANDRA KUMAR
WHOLETIME DIRECTOR
DIN: 09121864

A handwritten signature in black ink, appearing to read "Philip".

PHILIP JOHN KOTTARAM
WHOLETIDIRECTOR
DIN: 09121866

PLACE: BENGALURU
DATE: 19/09/2026

NOTES:

- 1) **A member entitled to attend and vote at the meeting is entitled to appoint Proxy/Proxies to attend and vote on a poll instead of himself/herself and such a proxy/proxies need not be a member of the Company.**

A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than ten percent of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder. A proxy form is sent herewith. Proxies submitted on behalf of the Companies, Societies, etc., must be supported by an appropriate resolution/authority as applicable.

- 2) The instrument appointing a proxy should be deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
- 3) Members /proxies should bring the attendance slips duly filled in and PHOTO ID Proof for attending the meeting.
- 4) Request for any clarification needed on the accounts should be lodged in writing at the Registered Office of the Company on or before 5 PM on 28th September, 2026.
- 5) Members are requested to intimate immediately change of address, if any, to the Company.
- 6) The duly filled in Attendance Slip must be surrendered at the counter before attending the Meeting.
- 7) The Members may cast their vote by show of hands.
- 8) The route map showing directions to reach the venue of the AGM is annexed and forms part of the Notice.

ROUTE MAP



LIST OF SHAREHOLDERS AS ON 31.03.2026

SL. NO.	NAME & ADDRESS OF SHAREHOLDERS	NO. OF EQUITY SHARES AT RS. 10/- EACH
1.	JAYARAJ JOHNSON S/O JAYARAJ 18/86, NARASINGAPURAM, 6TH STREET GUINDY, CHENNAI TAMIL NADU, INDIA 600032	200
2.	KARTTIK MUDULI S/O RAMESHWAR MUDULI MUDULIGUDA, RASBEDA MALKANGIRI, ORISSA, INDIA 764043	200
3.	PHILIP JOHN KOTTARAM S/O JOHN JACOB KOTTARAM R/O. HOUSE 1, FIRST FLOOR, CHANDRANAYAK HOUSE, KUDUMULGUMA MALKANGIRI ORISSA-764046	200

4.	CAROLINE SUMI CHANDRA KUMAR D/O Mr. CHANDRA KUMAR R/O FIRST FLOOR, CHANDRA NAYAK HOUSE, KUDUMULUGUMMA MALKANGIRI, ODISHA -764046	200
5	DIRAVIYAM AMALA D/O Mr. DIRAVIYAM R/O ID13, BLOCK 1, BAASHYAAM PINNACLE CREST, SHOLINGALLUR, CHENNAI-600119	200
	TOTAL SHARES	1000

FOR NUAJEEVAN FOUNDATION

CCS8.

CAROLINE SUMI CHANDRA KUMAR
DIN:09121864
WHOLETIME DIRECTOR

Philip J

PHILIP JOHN KOTTARAM
DIN:09121866
WHOLETIME DIRECTOR

PLACE: BANGALORE
DATE: 19/09/2026

DIRECTORS' REPORT

To
The Members,
NUAJEEVAN FOUNDATION

Your Directors have pleasure in presenting the 5th Annual Report and Audited Accounts for the Financial Year ended 31st March 2026.

FINANCIAL RESULTS

The financial results for the year 2025-2026 are summarised herein below:-

PARTICULARS	As on 31st March 2026 (Amount in Rs)	As on 31st March 2025 (Amount in Rs)
General Donation	Rs. 31,12,980/-	Rs. 25,28,161/-
Other Income	Rs.13,41,700/-	Rs. 11,69,230/-
Depreciation	Rs.1,06,570/-	Rs. 1,60,000/-
Surplus/(Deficit) Before Tax	Rs.(25550) /-	Rs. 6,01,650/-
Current tax	NIL	NIL
Deferred tax	NIL	NIL
Surplus/(Deficit) After Tax	Rs. (25550) /-	Rs. 6,01,650/-

COMPANY'S PERFORMANCE

Your Directors report that during the year ended 31st March 2026, Company generated a total General Donations of Rs. 31,12,980/- during the year when compared to Rs. 25,28,161/- during the previous year and the Company incurred a deficit of Rs. 25,550/- during the year.

CAPITAL STRUCTURE

The company has a paid-up share capital of Rs. 10,000 with current directors holding 100% of the shares. As at 31st March 2026, net fixed assets stood at Rs.9,34,100/-.

ISSUE OF SHARES OR OTHER CONVERTIBLE SECURITIES

The company has not issued any securities during the year under report.

THE CHANGE IN THE NATURE OF BUSINESS IF ANY:

There is no change in the nature of the company's business during the financial year under review.

TRANSFER TO RESERVE

The company has not transferred any amount to General Reserve during the period under review.

DIVIDEND

As the Company is registered under Section 8 of the Companies Act, 2013, no dividend can be declared or paid to its members. Accordingly, no dividend has been recommended for the financial year.

DIRECTORS' RESPONSIBILITY STATEMENT

i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures.

ii) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss account of the company for that period.

iii) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

iv) The Directors have prepared the annual accounts on a going concern basis.

v) This clause is not applicable to this Company, since the company is not listed in anywhere in India or Outside India.

vi) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and those systems were adequate and operating effectively.

PARTICULARS OF EMPLOYEES

During the year, the Company had not employed any employees drawing remuneration in excess of the limits specified under Section 196 of the Companies Act, 2013 read with Rule 5 (2) of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES

As on 31st March, 2026, the Company does not have any subsidiary/joint venture/associate companies.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The company has not directly or indirectly:

- a) Given any guarantee or provide security in connection with a loan to any other body corporate or person and
- b) Acquired by way of subscription purchase or otherwise, the securities of any other body corporate exceeding sixty percent, of its paid-up share capital, free reserve and securities premium account or one hundred percent of its free reserves and securities premium account whichever is more.
- c) The company has not accepted deposits from public as envisaged under Sections 73 to 76 of Companies Act, 2013 read with Companies (acceptance of Deposit) Rules, 2014.

AUDITORS

GEORGE & CO CHARTERED ACCOUNTANTS, Bengaluru (Membership Number: 073595) is appointed as the Statutory Auditor of the company till the conclusion of the 6th Annual General Meeting of the company.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

No such frauds were reported by the auditors.

COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE BY AUDITOR

No such qualification, reservation or adverse remark or disclaimer made by auditor.

DEPOSITS

Your Company has not accepted any Deposits from the Public during the year under review.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Constitution Board as on 31st March 2026

Sl. no	Name of Directors	DIN	Designation
1	CAROLINE SUMI CHANDRA KUMAR	09121864	Whole time Director
2	KARTTIK MUDULI	09121865	Whole time Director
3	PHILIP JOHN KOTTARAM	09121866	Whole time Director
4	DIRAVIYAM AMALA	09186048	Director
5	JAYARAJ JOHNSON	09186122	Director

MEETINGS HELD DURING THE FINANCIAL YEAR

Number of Board Meetings

During the year 4 Board meetings were held during the period on 26/06/2025, 04/08/2025, 30/08/2025 and 03/03/2026 the following Directors attended the meetings.

Attendance of the Directors

Sl. no	Name of Directors	DIN	Designation	No. of board meeting attended
1	CAROLINE SUMI CHANDRA KUMAR	09121864	Whole time Director	4
2	KARTTIK MUDULI	09121865	Whole time Director	4
3	PHILIP JOHN KOTTARAM	09121866	Whole time Director	4
4	DIRAVIYAM AMALA	09186048	Director	4
5	JAYARAJ JOHNSON	09186122	Director	4

GENERAL MEETINGS HELD DURING THE FINANCIAL YEAR

During the financial year following general meeting of the shareholders was held.

Annual General Meeting - 30/08/2025

Extra Ordinary General Meeting - 30/03/2026

NOMINATION AND REMUNERATION COMMITTEE

The Company does not fall within the provision of Section 178 of the Companies Act, 2013. Hence not required to constitute Nomination and Remuneration Committee.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The present operations of your company do not include any manufacturing activities, the provisions under section 134 (1) (m) of the Companies Act, 2013 relating to Conservation of energy and technology up-gradation are not applicable to your Company. There was no foreign exchange inflow or outflow during the period under report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188;

During the period there is no particulars of contracts or arrangements with related parties referred to in Section 188 (1) of the Companies Act, 2013.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL ACT), 2013.

During the year under review, there is no complaint with allegations of sexual harassment were filed, as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Pursuant to the provisions of Section 134 of the Companies Act, 2013, the Board hereby confirms that the Company has complied with the applicable provisions of the Maternity Benefit Act, 1961 during the financial year under review.

There were no reported cases requiring action under the said Act during the year; however, the Company continues to maintain policies and practices in adherence to the statutory requirements to ensure the welfare of women employees.

INDEPENDENT DIRECTORS

The Company does not fall within the provision of Section 149 of the Companies Act, 2013. Hence not required to appoint Independent directors.

WEB LINK OF ANNUAL RETURN, IF ANY

The Company has a website i.e. <https://www.nuajeevan.in/> and the annual return of the Company has been published on such a website.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There was no Material changes and commitments, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There was no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

MAINTENANCE OF COST RECORDS

Provisions of Section 148(1) of the Companies Act, 2013 is not applicable to the company.

RISK MANAGEMENT POLICY

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the

risk management approach across the enterprise at various levels including documentation and reporting.

VIGIL MECHANISM/ WHISTLE BLOWER POLICY

The Company does not fall within the provision of Section 177(9) of the Companies Act, 2013. Hence not required to constitute VIGIL MECHANISM/ WHISTLE BLOWER POLICY.

INTERNAL AUDITOR

The Company is not required to appoint Internal Auditor as it does not fall within purview of section 138(1) of Companies Act, 2013 and Rule 13 of Companies (Accounts) Rules, 2014 and it is not applicable to your Company.

INTERNAL FINANCIAL CONTROLS

The Company has adopted policies and procedures commensurate to the size and nature of Company's business for ensuring the orderly and efficient conduct of the business. Internal Control Systems in the Company are adequate enough to ensure adherence to Company's policies and safeguarding of its assets and prevention and detection of frauds.

PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016:

No application has been made or any proceeding is pending under the IBC, 2016.

DIFFERENCE IN VALUATION:

The Company has never made any one-time settlement against the loans obtained from Banks and Financial Institution and hence this clause is not applicable.

CORPORATE SOCIAL RESPONSIBILITY POLICY

The Company does not fall within the provision of Section 135 of the Companies Act, 2013 with regard to constituting Corporate Social Responsibility Committee of the Board.

CORPORATE GOVERNANCE:

The Company has adopted best corporate practices and is committed to conducting its business in accordance with the applicable laws, rules and regulations. The Company's Corporate Governance practices are driven by effective and strong Board oversight, timely disclosures, transparent accounting policies and high level of Integrity in decision making.

ACKNOWLEDGEMENT

The Board wishes to place on record its sincere appreciation to the Company's Customers, Vendors, Central and State Government Bodies, Auditors, Legal Advisors, Consultants, Registrar and Bankers for their continued support to the Company during the year under review. The Directors also wish to place on record their appreciation for the dedicated efforts of the employees at all levels. Finally, the Board expresses its gratitude to the members for their continued trust, co-operation and support.

For and on behalf of the Board of Directors

CAROLINE SUMI CHANDRA KUMAR
WHOLETIME DIRECTOR
DIN: 09121864

PHILIP JOHN KOTTARAM
WHOLETIME DIRECTOR
DIN: 09121866

PLACE: BENGALURU
DATE: 19/09/2026

NUAJEEVAN FOUNDATION (Section 8 Company - Company Limited by Shares) No 198, CMH Road, 2nd floor, Indiranagar, 2nd Stage, Bangalore - 560038 CIN - U85300KA2021NPL145771				
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2026				
Rupees in thousands				
Amount (Rs.)				
Sr. No	Particulars	Note No.	FY 2025-2026	FY 2024-2025
I	Donations	10	3,112.98	2,528.16
II	Other Income	11	1,341.70	1,169.23
III	III. Total Income (I +II)		4,454.68	3,697.39
IV	Expenses:			
	Purchases of Stock-in-Trade	12	878.91	957.55
	Changes in Inventories	13	286.17	-493.02
	Employee Benefits Expenses	14	785.25	510.50
	Depreciation and Amortization	6	106.57	160.00
	Other Expenses	15	2,423.31	1,960.72
	Total Expenditure(IV)		4,480.23	3,095.74
V	Surplus/(Deficit) Before Exceptional and Extraordinary Items and Tax	(III - IV)	-25.55	601.65
VI	Exceptional Items		-	-
VII	Surplus/(Deficit) Before Extraordinary Items and Tax (V - VI)		-25.55	601.65
VIII	Extraordinary Items		-	-
IX	Surplus/(Deficit) before tax (VII - VIII)		-25.55	601.65
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Surplus/(Deficit) from the period from continuing operations	(IX-X)	-25.55	601.65
XII	Surplus/(Deficit) from discontinuing operations		-	-
XIII	Tax expense of discounting operations		-	-
XIV	Surplus/(Deficit) from Discontinuing operations (XII - XIII)		-	-
XV	Surplus/(Deficit) for the period (XI + XIV)		-25.55	601.65
XVI	Basic Earnings per share (Face value of Rs. 10 each)		-25.55	601.65
The accompanying notes are integral part of financial statements		17		
<div> <div> As per our report on even date FOR GEORGE & CO Chartered Accountants ICAI Reg.No.012700S </div> <div> FOR NUAJEEVAN FOUNDATION </div> </div> <div> <div> (George Karunakara) Proprietor Membership No. : 073595 </div> <div> (Caroline Sumi Chandra Kumar) Director DIN : 09121864 </div> <div> (Philip John Kottaram) Director DIN : 09121866 </div> </div> <div> PLACE: BANGALORE DATE: 19.09.2026 </div>				

NUAJEEVAN FOUNDATION			
CIN - U85300KA2021NPL145771			
Notes Forming Integral Part of the income and expenditure statement.			
Rupees in thousands			
Note : 10 Donations			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
1	General Donations	3,112.98	2,528.16
	Total	3,112.98	2,528.16

Rupees in thousands			
Note : 11 Other Income			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
1	Sale of medicines	1,084.92	899.94
2	Consultation of services	256.78	0.27
	Total	1,341.70	1,169.23

Rupees in thousands			
Note : 12 Purchases of Stock-in-Trade			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
1	Purchases	878.91	957.55
	Total	878.91	957.55

Rupees in thousands			
Note : 13 Changes in Inventory			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
	Opening Stock	924.47	431.45
	Closing stock	638.30	924.47
	Total	286.17	-493.02

NUAJEEVAN FOUNDATION			
CIN - U85300KA2021NPL145771			
Notes Forming Integral Part of the income and expenditure statement.			
			Rupees in thousands
Note : 14 Employee Benefit Expenses			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
1	Salaries and Wages *	767.45	473.90
2	Staff Welfare	17.80	36.60
	Total	785.25	510.50
	*Whole-time Directors' Remuneration [Included in Salaries & Wages]		
	Salary Bonus Perquisites etc. :		
	Caroline Sumi	177.60	162.80
	Karthik Muduli	131.00	110.00
	Philip John	131.30	113.30
	Total	439.90	386.10

Rupees in thousands			
Note : 15 Other Expenses			Amount (Rs.)
Sr. No	Particulars	31.03.2026	31.03.2025
1	Power & Fuel Expense	312.49	159.82
2	Rent	235.64	262.34
3	Meeting and Travelling Expenses	22.89	223.52
4	Payment to social work volunteers	803.55	568.52
5	Honararium Expense	274.90	338.64
6	Repairs and Maintenance	206.42	117.89
7	Legal and Professional fees	49.39	1.13
8	Insurance	-	8.33
9	Charity to Poor	219.94	44.64
10	Telephone Expenses	18.49	18.01
11	Audit fee	38.94	35.40
12	Medical Support	-	4.91
13	Preliminary expense	10.88	10.87
14	Office expenses	49.00	42.20
15	Building maintenance	12.23	20.55
16	Education Support	49.25	4.00
17	Other clinic expenses	8.48	-
18	Clinic Consumables	7.71	-
19	Canteen Expenses for volunteers	78.51	89.17
20	Freight	4.50	-
21	New year program	-	9.80
22	Loss on sale of Fixed Assets	16.69	-
23	Bank charges	0.36	-
24	Miscellaneous Expenses	3.08	0.99
	Total	2,423.31	1,960.72

NUAJEEVAN FOUNDATION				
CIN - U85300KA2021NPL145771				
Notes Forming Integral Part of the income and expenditure statement.				
Rupees in thousands				
Note: 14 Related Party Transaction				
Summary of transactions with related parties, during the year, is as follows:				
	Particulars	31.03.2026	31.03.2025	
1	Expenditure: Managerial Remuneration	0.44	0.39	
2	Short Term Borrowings: (Balance at the end of the year) Loan from Directors - Philip John Kottaram	0.47	0.16	
Rupees in thousands				
Details of Payment of Managerial Remuneration to Related parties:				
	Description of Relationship	Name of Related parties	31.03.2026	31.03.2025
1	Director	Caroline Sumi Chandra Kumar	177.60	162.80
2	Director	Karttik Muduli	131.00	110.00
3	Director	Philip John Kottaram	131.30	113.30
Total			439.90	386.10
(i) The above information has been determined to the extent such parties have been identified on the basis of information provided by the Company, which has been relied upon by the auditors.				
(ii) Information relating to key management personnel has been restricted to Directors in whole time employment with the Company by virtue of Accounting Standard Interpretation (ASI) – 23 issued by the Accounting Standards Board of The Institute of Chartered Accountants of India.				
As per our report on even date				
FOR GEORGE & CO		FOR NUAJEEVAN FOUNDATION		
Chartered Accountants				
ICAI Reg.No.012700S				
(George Karunakara)		(Caroline Sumi Chandra Kumar)		(Philip John Kottaram)
Proprietor		Director		Director
Membership No. : 073595		DIN : 09121864		DIN : 09121866
PLACE: BENGALURU				
DATE: 19.09.2026				

NUAJEEVAN FOUNDATION
(Section 8 Company - Company Limited by Shares)
No 198, CMH Road, 2nd floor,
Indiranagar, 2nd Stage, Bangalore - 560038
CIN - U85300KA2021NPL145771

Note 6

PROPERTY, PLANT & EQUIPMENTS									Rupees in thousands		
Tangible Assets											Amount (Rs.)
PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	As at 01.04.2025	Additions during the year	Deletions during the year	As at 31.03.2026	Up to 01.04.2025	Additions during the year	Deletions during the year	As on 31.03.2026	As at 31.03.2026	As at 31.03.2025	
Furniture & Fixture	117.22	22.77	-	139.99	13.05	13.23	-	26.28	113.71	104.17	
Vehicles	885.96	555.00	885.96	555.00	379.26	34.78	379.26	34.78	520.22	506.69	
Office Equipments	171.82	-	-	171.82	57.65	34.36	-	92.01	79.81	114.18	
Computers	21.98	-	-	21.98	0.94	7.33	-	8.26	13.71	21.04	
Electrical Items	71.66	20.77	-	98.23	10.99	9.10	-	20.09	78.14	60.67	
Medical Equipment	70.00	81.29	-	151.29	15.01	7.77	-	22.78	128.51	54.99	
TOTAL	1,338.63	679.83	885.96	1,138.31	476.90	106.57	379.26	204.21	934.10	861.73	
Previous Year	1,133.67	204.95	-	1,338.63	316.90	160.00	-	476.90	861.73	816.78	

NUAJEEVAN FOUNDATION

NOTE – 17

Company Overview:

a) Nuajeevan Foundation (“the Company”) was incorporated in India on 24-03-2021 as company limited by Shares under Section 8 of the Companies Act, 2013. The main objects of the company to be pursued by the company on its incorporation are:

i) To conduct programs, activities, workshops such other events in order to promote activities including but not limited to health awareness and good health and hygienic practices in the remote villages and in such other rural and urban areas wherever awareness is deemed necessary.

ii) To establish, set up, maintain, run or assist to establish, set up, maintain or run schools, hostels, institutions, care centres or such other centres and institutions to provide medical care, education, food, clothing, accommodation or other necessary aids for the benefit of the persons or people who are physically handicapped, mentally challenged, psychiatrically ill, terminally ill, orphan, semi-orphan, widow, aged and other destitute and socially or economically deprived class of community or the society.

iii) To conduct, organize, provide or assist to conduct, organize, provide tuition classes, supplementary education, other coaching classes to impart education, including but not limited to language classes, aptitude classes, soft-skills training, etc. for children and adults.

iv) To carry out the social activities amongst the deprived and marginalised people and to integrate street, slum or marginalised children into mainstream society by meeting their healthcare, education, and other needs.

v) To organise, conduct, set up, run, promote or provide assistance to organise, set up, conduct, run outreach programs including but not limited to mobile clinics, medical, dental and eye camps, first aid centres for the benefit of socially or economically deprived class of community or society of people at large.

b) The Company is registered under section 8 of the Companies Act, 2013 as a Charitable Company and has obtained its section 12A provisional registration on 15-10-2021 and the regular Registration on 03-07-2023 for the Assessment Year 2023-24 to 2027-28. The Order for registration provides that the provisions of section 11 and 12 of Income Tax Act, 1961 shall apply to the Company from Assessment Year 2023-24 to 2027-28 subject to compliance of the provisions of Income Tax Act, 1961 and also subject to the conditions mentioned in the registration.

17.1 Contingent Liabilities and commitments (to the extent not provided for) - Nil.

17.2 Dues to Micro, Small and Medium Enterprises

Dues to Micro, Small and Medium Enterprises as at 31st March, 2026, exceeding Rs. 1 Lakh and outstanding for a period of more than 30 days is NIL. (Previous Year- Nil). The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the information available with the Company. This has been relied upon by the auditors.

17.3 Provision for Income Tax

The Company does not envisage any provision for Income tax as it has obtained registration under section 12A of the Income Tax Act, 1961 (Refer note(b) above). Hence, no provision for tax has been made.

17.4 Deferred Tax -Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

However, deferred tax asset/liability has not been recognised in the books as the Company does not envisage any tax liability as it has obtained registration under section 12A of the Income Tax Act, 1961 (Refer note(b) above)

17.5 The Company has not taken any hedging instruments to hedge its foreign currency exposure. The Company does not have any unhedged foreign currency exposure on account of foreign currency denominator receivables/payables as on 31 March 2026.

17.6 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

FOR NUAJEEVAN FOUNDATION

As per our report on even date

FOR GEORGE & CO

Chartered Accountants

ICAI Reg. No.012700S

Caroline Sumi Chandra Kumar

Director

DIN: 09121864

Philip John Kottaram

Director

DIN: 09121866

George Karunakara

Proprietor

Membership No.: 073595

PLACE: BANGALORE

DATE: 19.09.2026

NUAJEEVAN FOUNDATION
(Section 8 Company - Company Limited by Shares)
No 198, CMH Road, 2nd floor,
Indiranagar, 2nd Stage, Bangalore - 560038
CIN - U85300KA2021NPL145771

BALANCE SHEET AS AT 31ST MARCH, 2026

Rupees in thousands

Amount (Rs.)

Particulars	Note No.	As at 31-03-2026	As at 31-03-2025
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	2	10.00	10.00
(b) Reserves & Surplus	3	2,559.42	2,584.97
<u>(2) Non-Current Liabilities</u>			
(a) Long-Term Borrowings		-	-
<u>(3) Current Liabilities</u>			
(a) Short-Term Borrowings	4	474.37	163.21
(b) Other Current Liabilities	5	38.94	35.40
Total		3,082.73	2,793.58
II. APPLICATION OF FUNDS			
<u>(1) Non-Current Assets</u>			
(a) Property Plant and Equipment	6	934.10	861.73
<u>(2) Current Assets</u>			
(a) Inventory	7	638.30	924.47
(b) Cash and Cash Equivalents	8	131.98	163.48
(c) Other Current Assets	9	1,378.36	843.90
Total		3,082.73	2,793.58
Summary of Significant Accounting Policies	1		
The accompanying notes are an integral part of financial statements	17		

As per our report on even date

FOR NUAJEEVAN FOUNDATION

FOR GEORGE & CO

Chartered Accountants
ICAI Reg.No.012700S

(George Karunakara)
Proprietor
Membership No. : 073595

(Caroline Sumi Chandra Kumar)
Director
DIN : 09121864

(Philip John Kottaram)
Director
DIN : 09121866

PLACE: BANGALORE

DATE: 19.09.2026

NUAJEEVAN FOUNDATION**CIN - U85300KA2021NPL145771****Notes Forming Integral Part of the Balance Sheet as at 31st March 2026****Note : 1 Significant Accounting Policies****a. Basis of Preparation of Financial Statements:**

The financial statements have been prepared under the historical cost convention on an accrual basis, in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The said financial statements comply with the relevant provisions of the Companies Act, 2013 (the Act) and the mandatory Accounting Standards to the extent they are applicable.

b. Use of Estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

c. Fixed Assets and Depreciation

Fixed Assets are capitalized at their original cost of acquisition including taxes duties and other incidental expenses related to acquisition and installation of assets concerned.

Depreciation is provided based on the estimated useful life of the assets as prescribed in schedule II of Companies Act 2013 or as estimated by the Management whichever is lower based on technical assessment.

d. Retirement and other Employee Benefits

As per Accounting Standard 15 "Accounting for retirement Benefits", the disclosures of Employee benefits as defined in the Accounting Standard are made.

(a) Gratuity : The Company is in the third year of operations. Hence the provisions of the Payment of Gratuity Act, 1972 do not apply.

(b) Provident Fund and Employee's State Insurance: Provisions of the Employees' Provident Funds and Miscellaneous Provision Act, 1952 are presently not applicable as the Company does not have the number of employees specified in the said Act on its payroll as on the reporting date.

(c) Leave Encashment : The liability towards leave encashment will be recognized on the basis of policy regularly adopted by the Company.

e. Taxes on Income:

The Company is registered under section 8 of the Companies Act, 2013 as a Charitable Company and has obtained its section 12A provisional registration on 15-10-2021 and the regular Registration on 10-07-2023 for the Assessment Year 2023-24 to 2027-28. The Order for registration provides that the provisions of section 11 and 12 of Income Tax Act, 1961 shall apply to the Company from Assessment Year 2023-24 to 2027-28 subject to compliance of the provisions of Income Tax Act, 1961 and also subject to the conditions mentioned in the registration.

f. Provisions, Contingent Liabilities & Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it's probable that there will be outflow of resources. Contingent liabilities are recognized and disclosed in the notes. Contingent assets are neither recognised nor disclosed in the financial statements.

g. Cash and Cash Equivalents:

Cash and Cash Equivalents comprise of cash at bank and in hand.

h. Revenue Recognition

The following criteria must be met before revenue is recognised:

(a) Voluntary contributions are accounted on the date of receipt. All voluntary contributions received during the year are towards the objectives of the Company.

(b) Interest incomes are accounted on accrual basis.

(c) Grants, if any, received by the Company shall be recognised to the extent of expenses incurred for the purposes for which the grant is received

(d) In case there is any service income in the year, revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Note 2: Share capital				
Particulars	As at 31.03.2026		As at 31.03.2025	
	Number of	Amount Rs.	Number of Shares	Amount Rs.
(a) Authorised Equity shares of the face value of Rs. 10/- each	1,00,000	10,00,000	1,00,000	10,00,000
(b) Issued, subscribed and fully paid up Equity shares of the face value of Rs. 10/- each	1,000	10,000	1,000	10,000
Total	1,000	10,000	1,000	10,000

(I) The company has issued 1000 equity shares of Rs.10 each during the year. The company is governed by provisions of section 8 of the companies Act, 2013.

(ii) Details of shares held by each Shareholder (Promoters) holding more than 5% shares:

Name of Shareholder	As at 31.03.2026		As at 31.03.2025	
	Number of	% holding	Number of Shares	% holding
Philip John Kottaram	200	20	200	20
Johnson Jayaraj	200	20	200	20
Amala Diraviyam	200	20	200	20
Caroline Sumi Chandra Kumar	200	20	200	20
Karttik Muduli	200	20	200	20

(iii) Rights, Preference and Restrictions attached to Equity shares

a) The Equity Shares are not repayable except in the case of buyback, reduction of capital or winding up in terms of the provisions of the companies Act, 2013.

b) Every member of the company holding equity shares has a right to attend General meeting of the company has a right to speak there at and on show off hands, as one vote if he is present in person and on a poll shall have the right to vote in proportion to his share in the paid - up share capital of the company

Rupees in thousands
Amount (Rs.)

Note : 3 Reserve & Surplus			
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
a)	Surplus / (Deficit) in Statement of Income and Expenditure		
	Opening balance	2,584.97	1,983.33
	Add: Surplus/(-)Deficit for the year	-25.55	601.65
	Total	2,559.42	2,584.97

Note : 4 (Short Term Borrowings)			
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
1	Loan from Directors		
	Philip John Kottaram	474.37	163.21
	Total	474.37	163.21

Note : 5 Other Current Liabilities			
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
1	Audit Fee Payable	38.94	35.40
	Total	38.94	35.40

NUAJEEVAN FOUNDATION CIN - U85300KA2021NPL145771 Notes Forming Integral Part of the Balance Sheet as at 31st March 2026			
			Rupees in thousands
Note : 7 Inventory			Amount (Rs.)
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
1	<u>Inventory</u>		
	Closing stock of Medicines	638.30	924.47
	Total	638.30	924.47
			Rupees in thousands
Note : 8 Cash & Cash Equivalents			Amount (Rs.)
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
1	<u>Bank Balance</u>		
	HDFC Bank	130.87	154.24
2	Cash in Hand	1.11	9.24
	Total	131.98	163.48
			Rupees in thousands
Note : 9 Other Current Assets			Amount(Rs.)
Sr. No	Particulars	As at 31.03.2026	As at 31.03.2025
1	Preliminary Expenses	-	10.88
2	Rental Deposit	50.00	50.00
3	Lease Deposit**	100.00	150.00
4	Advance towards Construction of Staff Accommodation*	864.13	271.16
5	Advance towards Construction of Clinic*	364.22	361.87
	Total	1,378.36	843.90

Note: *Advance towards construction of staff accommodation and clinic are being adjusted from the rent payable to the Land/Building owner.

** Lease deposit has to be repaid by the Land/Building owner by 31st May 2027, after which rent is payable as per mutual arrangement.