AGARWAL MANOJ NIDHI & ASSOCIATES
CHARTERED ACCOUNTANTS

Address: 203, 2nd Floor, G-55
RoyalPalace,Laxmi Nagar, Delhi-110092
Mob: - +91-98979841661
E-mail:-nitinchandgothia@gmail.com

INDEPENDENT AUDITOR'S REPORT

To The Members of M K C HUMANNESS WELFARE FOUNDATION.

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **M K C HUMANNESS WELFARE FOUNDATION.** which comprise the Balance Sheet as at March 31, 2025 and Income and Expenditure Statement for the year ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2025, and its profit/loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards (AS) prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended from time to time, and other accounting principles generally accepted in India.

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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under and the Order issued under section 143(11) of the Act.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the standalone financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the standalone financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the standalone financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the standalone financial statements.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025;

b) In the case of Income and Expenditure Statement, of the loss for the year ended on that date;

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Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, is not applicable to the company since:-

   (a) It is not a subsidiary or holding company of a public company;

   (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;

   (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and

   (d) Its turnover for the year is not more than Rs.10 Crores during the year.

2. As required by Section 143(3) of the Act, based on our audit 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, and the Statement of Income and Expenditure including notes to accounts dealt with by this Report are in agreement with the books of account.

   (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards prescribed under section 133 of the Act.

   (e) On the basis of the written representations received from the directors of the Company as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 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, the company is exempted from such reporting vide Notification No. G.S.R.. 583(E) issued by Ministry of Corporate Affairs.

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(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. There are no pending litigations which may impact the financial position of the company.

ii. The Company is not required to make any provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There company is not required to transfer any amount, to the Investor Education and Protection Fund.

3. Based on our examination which includes test checks and in accordance with the requirements of the implementation Guide on Reporting of Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 the company has used Accounting Software for maintaining its Books of Accounts, which have a feature of recording Audit Trail (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the respective software.
Further, where audit trail (edit log) facility was enabled and operated throughout the year, we did not come across any instance of audit trail of feature being tempered with during the course of our audit.
The backup of audit trail (edit log) has been preserved by the company as per statutory requirements for record retention.

For M/s Agarwal Manoj Nidhi & Associates
Chartered Accountants
Firm Reg. No. 019111C

AGARWAL MANOJ NIDHI & ASSOCIATES CHARTERED ACCOUNTANTS

(CA. Nitin Chandgothiya)
Partner
Membership No.-436886
UDIN:-25436886BMHVTI6385

Place: Hathras
Dated: 06/09/2025

M K C HUMANNESS WELFARE FOUNDATION

REGD. OFFICE : C-80, Ground Floor, New Subzi Mandi, Azadpur, N.S.Mandi, North West Delhi, Delhi, Delhi, India, 110033

Status :Section-8, Private limited **PAN :**

AY : 2025-26 **Year ending 31.03.2025**

COMPUTATION OF TOTAL INCOME

1	**INCOME FROM BUSINESS OR PROFESSION**		
	Net Profit as per Profit & Loss Account for the year ending 31st March 2024	(32,295)	
	Add: Depreciation as per Companies Act, 2013	-	
	Expenses expressly disallowed		
	Interest on TDS		
	Late fee on GST		
	Provision for Audit Fee	-	-
		(32,295)	
	Less: Depreciation as per the Income Tax Act, 1961	-	- (32,295)
			(32,295)
	Less : Deduction under chapter VI-A		-
	Total Income		(32,295)
	Total Income Rounded Off u/s 288A		(32,300)
	Tax Due @ 22%		-
	Add: Surcharge @ 10%		-
	Add: Education Cess @ 4%		-
	Tax, Surcharge & Cess Due		-
	Less: Relief of Tax u/s 90		-
	Net Tax Due		-
	Add: Interest u/s 234-A	-	
	234-B	-	
	234-C	-	-
	Tax & Interest Due		-
	Less: Prepaid Taxes		
	TDS	-	
		-	
	Self Assessment Tax Paid	-	-
	Refund receivable		-

M K C HUMANNESS WELFARE FOUNDATION

REGD. OFFICE : C-80, Ground Floor, New Subzi Mandi, Azadpur, N.S.Mandi, North West Delhi, Delhi, Delhi, India, 110033

U88900DL2024NPL436109

A Section 8 Company Incorporated Under the Companies Act, 2013

Balance Sheet as on March 31, 2025

(All amounts in INR thousands, unless otherwise stated)

Particulars	Note No	As on March 31, 2025	As on March 31, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	100.00	-
(b) Reserve and surplus	3	(32.30)	-
		67.71	-
(2) Non-Current Liabilities			
(a) Long term borrowings	4	-	-
(b) Deferred Tax Liabilities (Net)	5	-	-
(b) Other Long Term Liabilities	6	-	-
		-	-
(3) Current Liabilities			
(a) Trade Payables	7		
(i) Total outstanding dues of Micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of Creditors other than Micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	8	23.00	-
(d) Short-Term Provisions	9	-	-
		23.00	-
Total		90.71	-
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	-	-
(ii) Intangible Assets	10	-	-
(b) Other Non-Current Assets	11	-	-
(c) Deferred Tax Assets (Net)	12	-	-
		-	-
(2) Current Assets			
(a) Inventories	13	-	-
(a) Trade Receivables	14	-	-
(b) Cash & Cash Equivalents	15	90.71	-
(c) Short-Terms Loans and Advances	16	-	-
(d) Other Current Assets	17	-	-
		90.71	-
Total		90.71	-

Notes to Accounts & Significant Accounting Policies

The Note Nos. 1 to 41 form an integral part of these Financial Statements

As per our report of even date attached

For Agarwal Manoj Nidhi & Associates

Chartered Accountants

FRN 019041C

AGARWAL MANOJ NIDHI & ASSOCIATES CHARTERED ACCOUNTANTS

Nitin Chandgothiya

Partners

M.No: 436886

UDIN:25436886BMHVTI6385

Place: Delhi

Date: 06.09.2025

For M K C HUMANNESS WELFARE FOUNDATION

SHAVEZ QUERESHI
Director
DIN:- 07940611
Place : Delhi

SHADAB KHAN
Director
DIN:- 02494487
Place : Delhi

M K C HUMANNESS WELFARE FOUNDATION
REGD. OFFICE : C-80, Ground Floor, New Subzi Mandi, Azadpur, N.S.Mandi, North West Delhi, Delhi, Delhi, India, 110033
U88900DL2024NPL436109

Statement of profit and loss for the year ended March 31, 2025
(All amounts in INR thousands, unless otherwise stated)

	Particulars	Note No	For The Year Ended March 31, 2025	For The Year Ended March 31, 2024
	REVENUE			
I	Revenue from Operations	18	1.00	-
II	Other income	19	-	-
III	**Total Income**		**1.00**	**-**
IV	**EXPENSES**			
	Purchase of Stock In Trade	20	-	-
	Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade	21	-	-
	Employee Benefit Expense	22	-	-
	Finance Costs	23	-	-
	Depreciation & Amortisation Expense	10	-	-
	Other Expenses	24	33.30	-
	Total Expenses		**33.30**	**-**
V	**Profit / Loss Before Exceptional and Extraordinary Items and Tax**		**(32.30)**	**-**
VI	Exceptional Items		-	-
	Prior Period Expense		-	-
VII	**Profit / Loss Before Extra Ordinary Item and Tax**		**(32.30)**	**-**
VIII	Extraordinary Items			
IX	**Profit / Loss Before Tax**		**(32.30)**	**-**
X	Tax Expenses:			
	Current Tax (Income Tax)		-	-
	Tax For Earlier Years		-	-
	Deferred Tax Charge / (Credit)		-	-
XI	**Profit / Loss for the period from continuing operations (VII-VIII)**		**(32.30)**	**-**
XII	Profit / Loss from discontinuing operations		-	-
XIII	Tax Expense of discontinuing operations		-	-
XIV	**Profit / Loss from discontinuing operations (After Tax) XII-XIII**		**-**	**-**
XV	**Profit / Loss for the period (XI+XIV)**		**(32.30)**	**-**
XVI	**Earnings per Equity Share**			
	Basic	27	-	-
	Diluted	27	-	-

Notes to Accounts & Significant Accounting Policies
The Note Nos. 1 to 41 form an integral part of these Financial Statements

As per our report of even date attached
For Agarwal Manoj Nidhi & Associates
Chartered Accountants
FRN 019011C

Nitin Chandgothiya
Partners
M.No: 436886
UDIN:25436886BMHVTI6385
Place: Delhi
Date: 06.09.2025

For M K C HUMANNESS WELFARE FOUNDATION

SHAVEZ QUERESHI
Director
DIN:- 07940611
Place : Delhi

SHADAB KHAN
Director
DIN:- 02494487
Place : Delhi

M K C HUMANNESS WELFARE FOUNDATION
U88900DL2024NPL436109
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1 CORPORATE INFORMATION

MKC HUMANNESS WELFARE FOUNDATION ("the Company") was incorporated in India on 30th August, 24
To undertake all kinds of activities in the promoting commerce, art, science, education, charity, social welfare, or other similar goals and without limiting the scope etc.

1.1 SIGNIFICANT ACCOUNTING POLICIES:

1.1 Basis of accounting and preparation of financial statements
The financial statements of the Company have been prepared in accordance with Accounting
The Company is a Small and Medium Sized Company ("SMC") as defined in the General Instructions

1.2 Use of estimates
The preparation of the financial statements, in conformity with Indian GAAP, requires the

1.3 Inventories
Inventories are valued at the lower of cost (on FIFO basis) and the net realisable value, after providing

1.4 Cash and cash equivalents (for purposes of cash flow statement)
Cash comprises cash on hand and demand deposits with banks. Cash equivalents includes bank

1.5 Property, Plant and Equipment and Intangible assets

Property, Plant and Equipment
Property, Plant and Equipment are carried at cost less accumulated depreciation and impairment

Depreciation on Property, Plant and Equipment has been provided on straight-line method as per the
Depreciation on addition to Property, Plant and Equipment is provided on pro-rata basis from the date

1.6 Employee benefits
Retirement benefits in the form of Provident Fund are a defined contribution scheme and the

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation

Accumulated leaves, which is expected to be utilized with in the next 12 months, is treated as short-

1.7 Taxes on income
Current tax is the amount of tax payable on the taxable income for the year as determined in
Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic
Deferred tax is recognised on timing differences, being the differences between the taxable income

1.8 Impairment of assets
The carrying values of assets / cash generating units at each balance sheet date are reviewed for

1.9 Provisions and contingencies
A provision is recognised when the Company has a present obligation as a result of past events and it
A disclosure for a contingent liability is made where it is more likely than not that a present obligation
Contingent assets are not recognised in the financial statements.



M K C HUMANNESS WELFARE FOUNDATION
Notes to the financial statements for the year ended March 31, 2025
(All amounts in INR thousands, unless otherwise stated)

Particulars	As on March 31, 2025	As on March 31, 2024
2. SHARE CAPITAL		
Authorized		
100000 Equity Shares of Re. 10 each	1,000.00	-
	1,000.00	**-**
Issued & Subscribed		
10000 Equity Shares of Re. 10 each fully paid up	100.00	-
	100.00	**-**
Paid up		
10000 Equity Shares of Re. 10 each fully paid up	100.00	-
	100.00	**-**

2.1. The Reconciliation of the number of shares outstanding is set out below

Particulars	As on March 31, 2025		As on March 31, 2024	
	No. of Shares	Amount(Rs)	No. of Shares	Amount(Rs)
Shares Outstanding at the Beginning of the year	10,000	100.00	-	-
Add : Shares issued during the year	-	-	-	-
Less : Shares cancelled	-	-	-	-
Shares Outstanding at the End of the year	**10,000**	**100.00**	**-**	**-**

2.2. Shares held by promoters at the end of the year

Promoter name	As on March 31, 2025			As on March 31, 2024		
	No. of Shares	% of total shares	% change during the year	No. of Shares	% of total shares	% change during the year
M K C AGRO FRESH LIMITED	9,999	99.99%	-	-	0.00%	-
MOHD NASIR	1	0.01%	-	-	0.00%	-

2.3. The Details of Shareholders Holding more than 5% shares in the Capital of Company.

Name of Shareholders	As on March 31, 2025		As on March 31, 2024	
	No. of Shares	%of total shares	No. of Shares	%of total shares
M K C AGRO FRESH LIMITED	9,999	99.99%	-	0.00%
MOHD NASIR	1	0.01%	-	0.00%

2.4. Terms/ Right attached to Equity Shares.
The Company has only one class of Equity Shares having par value of Re.10.00 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are entitled to receive remaining assets of the Company (after distribution of all preferential amounts) in the proportion of equity shares held by the shareholders. During the year ended 31 March 2025

Particular	As on March 31, 2024	Additions / Created during the year	Deduction during the year	As on March 31, 2025
. RESERVES AND SURPLUS				
Securities Premium	-	-	-	-
Surplus as per Profit & Loss Account	-	(32.30)	-	(32.30)
	-	**(32.30)**	**-**	**(32.30)**

Notes:	2024		2023	
(1) Profit for the Year	-	(32.30)	-	-
		-	-	
		(32.30)		**-**

AGARWAL MANOJ NIDHI & ASSOCIATES CHARTERED ACCOUNTANTS

Particulars	As on March 31, 2025	As on March 31, 2024
4. LONG-TERM BORROWINGS		
SECURED		
Term Loans		
From Bank	-	-
UNSECURED		
From Related Parties	-	-
	-	-

Particulars	As on March 31, 2025	As on March 31, 2024
5. DEFERRED TAX LIABILITIES (NET)		
Deferred Tax Liability	-	-
	-	-
6. OTHER LONG TERM LIABILITIES		
Security Deposit	-	-
	-	-
7. TRADE PAYABLE		
i) MSME	-	-
ii) Others	-	-
ii) Disputed dues-MSME	-	-
iv) Disputed dues-Others	-	-
	-	-
* Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management represents the principal amount payable to these enterprises. Please refer note 42.		
Refer Note 37(b) for information about aging of trade payables		
8. OTHER CURRENT LIABILITIES		
Current maturities of long term borrowings	-	-
Statutory Dues Payable	-	-
Salary Payable	-	-
Other Payables	23.00	-
	23.00	-



Particulars	-	-
9. SHORT-TERM PROVISIONS		
Provision for tax (Net of Advance Tax & TDS)	-	-
	-	-
12. OTHER NON CURRENT ASSETS		
Deferred Tax Assets	-	-
	-	-
13. INVENTORIES		
Stock In Trade	-	-
	-	-
14. TRADE RECEIVABLES		
i) Undisputed Trade Receivables- Considered good	-	-
ii) Undisputed Trade Receivables- Considered doubtful	-	-
iii) Disputed Trade Receivables- Considered good	-	-
iv) Disputed Trade Receivables- Considered doubtful	-	-
Less : Provision for Doubtful Debts	-	-
	-	-
*Refer Note 37(a) for information about aging of trade receivables.		
15. CASH AND CASH EQUIVALENTS		
Cash on Hand	-	-
Balance with Bank		
- in current accounts	90.71	-
	90.71	-



Particulars	As on March 31, 2025	As on March 31, 2024
16. SHORT TERM-LOANS & ADVANCES		
Unsecured , considered good		
Balance with Govt. Authorities	-	-
Security Deposits	-	-
Prepaid Expenses	-	-
Capital Advance for Property #	-	-
Advance to Vendors	-	-
Earnest Money Deposit	-	
	-	-
17. OTHER CURRENT ASSETS		
Other Current Assets	-	-
	-	-

AGARWAL MANOJ NIDHI & ASSOCIATES
CHARTERED ACCOUNTANTS

M K C HUMANNESS WELFARE FOUNDATION
Notes to the financial statements for the year ended March 31, 2025
(All amounts in INR thousands, unless otherwise stated)

Particulars	For The Year Ended March 31, 2025	For The Year Ended March 31, 2024
18. REVENUE FROM OPERATIONS		
Grant and Donations	1.00	-
	1.00	**-**
19. OTHER INCOME		
Interest Income	-	-
Profit on Sale of Assets	-	-
Other Income	-	-
	-	**-**
20. PURCHASE OF STOCK IN TRADE		
Purchase of Stock In Trade	-	-
	-	**-**
21. CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS AND STOCK IN TRADE		
Changes in Inventories of Stock in trade	-	-
	-	**-**
22. EMPLOYEE BENEFITS EXPENSES		
Salaries, Bonus & Others	-	-
	-	**-**
23. FINANCE COSTS		
Interest on Loan	-	-
	-	**-**
24. OTHER EXPENSES		
Audit Fee	10.00	-
Advertisement Expenses	-	-
Bank Charges	-	-
Electricity Expenses	-	-
Insurance Expenses	-	-
Interest & Penalties	-	-
Legal & Professional Charges	23.00	-
Other Misc. Expenses	0.30	-
Rates & Taxes	-	-
Rent Expenses	-	-
Repair & Maintenance Expense	-	-
Preliminary Exp Writeoff	-	-
Travelling & Conveyance	-	-
Selling & Distribution Expenses	-	-
	33.30	**-**
25. CAPITAL COMMITMENTS		
Estimated amount of Contracts remaining to be executed on Capital Account (Net of Advances)	-	-
	-	**-**
26. CONTINGENT LIABILITIES		
Contingent Liabilities *	-	-
	-	**-**

AGARWAL MANOJ NIDHI & ASSOCIATES CHARTERED ACCOUNTANTS

M K C HUMANNESS WELFARE FOUNDATION
Notes to the financial statements for the year ended March 31, 2025
(All amounts in INR thousands, unless otherwise stated)

Particulars		As on March 31, 2025	As on March 31, 2024
27. EARNING PER SHARE (EPS)			
I. Net Profit as per Profit & Loss Account available for Equity Shareholders	**Amount in Rupees**	-	-
II. Weighted average number of equity shares for Earning per share computation			
	Nos.		
A) For Earning per share of Re.10 each		-	-
B) For Diluted Earning per share of Re.10 each			
No. of shares for Basic EPS as per II A	**Nos.**	-	-
Add: Weighted Average number of outstanding Option/shares	**Nos.**	-	-
No. of shares for Diluted Earning per share of Re.10 each	**Nos.**	-	-
III. Earning per share (Face value of Re.10 each)			
Basic (₹)	**Rupees**		-
Diluted (₹)	**Rupees**	-	-



28. Disclosures required by the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 are as under*

Particulars	As on March 31, 2025	As on March 31, 2024
(a) The principal amount remaining unpaid at the end of the year	-	-
(b) The delayed payments of principal amount paid beyond the appointed date during the year	-	-
(c) Interest actually paid under Section 16 of MSMED Act	-	-
(d) Normal Interest due and payable during the year, as per the agreed terms	-	-
(e) Total interest accrued during the year and remaining unpaid	-	-

*This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

29. Managerial Remuneration :

Particulars	As on March 31, 2025	As on March 31, 2024
Salary & Allowances	-	-
Total	-	-

30. Auditors Remuneration includes fees in respect of :

Particulars	As on March 31, 2025	As on March 31, 2024
Audit Fees*:		
- Statutory Audit	10.00	-
Total	**10.00**	-

*Excluding Goods and Services Tax

AGARWAL MANOJ NIDHI & ASSOCIATES CHARTERED ACCOUNTANTS

31. In accordance with the requirements of Accounting Standard (AS) -18 'Related Party Disclosures', the names of the related parties where control exists/able to exercise significant influence along with the aggregate transactions/year end balances with them as identified and certified by the management are given below:

A. Name of related parties and nature of relationship

I. **Key Managerial Personnel (KMP):**

S. No.	Name	Relationship
1	Mr. Mohd Nasir	Director
2	Mr. Shadab Khan	Director
3	Mr. Shavez Quereshi	Director

II. **Enterprises in which the Key Managerial Personnel has significant Influence**

S. No.	Name	Relationship
1	M K C AGRO FRESH LIMITED	Interest of Director

B. Transactions with related parties during the year:

	Particulars	As on March 31, 2025	As on March 31, 2024
I			
	Opening Balance	-	-
	Loan Given	-	-
	Interest due on loan	-	
	Loan Repaid	-	-
	Closing Balance (receivable)	-	-



32. **Income Tax & Deferred Tax**

The Current Charges for Income Tax is calculated in accordance with the relevant tax regulations applicable to the company. Deferred tax asset and liabilities are recognized for the future tax consequences attributable to timing differences that result between the profit offered for income taxes and the profit as per the financial statements. 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.

The effect on deferred tax assets & liabilities of a change in tax rates is recognized in the period that includes the enactment date.

Deferred tax assets in respect of losses carried forward are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. Other deferred tax assets are recognized only if there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized and are reassessed for the appropriateness of their respective carrying values at each balance sheet date. The company is incurring loss and do not expect the profitability to set off the losses. Therefore no provision for deferred tax has been made.

33. **Segment Reporting**

Primary Segment

The Company is a registered as a Section 8 Company under Companies Act, 2013 a non profit organisation with the objective of promoting commerce, art, science, education, charity, social welfare, or other similar goals. These in context of Accounting Standard 17 on Segment Reporting, as specified in the Companies (Accounting Standards) Rules, 2006, are considered to constitute single primary

34. **Additional information (to the extent applicable) pursuant to the provision of Schedule III to the Companies Act, 2013.**

i) Value of Imports on C.I.F Basis

Particulars	As on March 31, 2025	As on March 31, 2024
Capital Goods	-	-

ii) Expenditure in Foreign currency

Particulars	As on March 31, 2025	As on March 31, 2024
	-	-
	-	-

iii) Earning in foreign Currency

Particulars	As on March 31, 2025	As on March 31, 2024
	-	-

35. Previous years' figures are restated/ regrouped/ rearranged wherever necessary in order to confirm current years' groupings and classifications.

36. Balances of current liabilities and loans & advances are subject to confirmation and reconciliation from various parties.

37. In the opinion of management the current assets and loans and advances are of the value stated. The provision for all liabilities are adequate and not in short/excess of the amount reasonably necessary.

38. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

39. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

40. The Company did not have any pending litigation which would impact its financial position.

AGARWAL MANOJ NIDHI & ASSOCIATES
CHARTERED ACCOUNTANTS

M K C HUMANNESS WELFARE FOUNDATION
Notes to the financial statements for the year ended March 31, 2025
(All amounts in INR thousands, unless otherwise stated)

41 Additional regulatory and other information as required by the Schedule III to the Companies Act 2013

(a) Ageing Schedule of Trade Receivables

As at March 31, 2025

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Less Provision for doubtful debt	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

As at March 31, 2024

Particulars	Outstanding for following periods from due date of payment						Total
	Not due	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Which have significant increase in credit risk and considered doubtful	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Less Provision for doubtful debt	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

(b) Ageing Schedule of Trade Payables

Particulars	Outstanding for following periods from due date of payment					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
As at March 31, 2025	-	-	-	-	-	
(i). MSME	-	-	-	-	-	-
(ii). Others	-	-	-	-	-	-
(iii). Disputed Dues - MSME	-	-	-	-	-	-
(iv). Disputed Dues - Others	-	-	-	-	-	-
	-	-	-	-	-	-
As at March 31, 2024						
(i). MSME	-	-	-	-	-	-
(ii). Others	-	-	-	-	-	-
(iii). Disputed Dues - MSME	-	-	-	-	-	-
(iv). Disputed Dues - Others	-	-	-	-	-	-
	-	-	-	-	-	-



(c) **Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder**
There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

(d) **Borrowings from banks**
The Company has not been declared as wilful defaulter by any bank or financial Institution or other lenders.

(e) **Relationship with Struck off Companies**
The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

(f) **Compliance with number of layers of companies**
The Company is in compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

(g) ***Key Financial Ratios***

Particulars	Unit of Measurement	31-Mar-25	31-Mar-24	Variation in %
Current Ratio	In multiple	3.94	#DIV/0!	0.00%
Debt-Equity Ratio	In multiple	-	#DIV/0!	0.00%
Debt Service Coverage Ratio	In multiple	-	-	0.00%
Return on Equity Ratio	In %	(95.41%)	#DIV/0!	0.00%
Inventory Turnover Ratio	In Days	NA	NA	NA
Trade receivables Turnover Ratio	In Days	#DIV/0!	#DIV/0!	0.00%
Trade payables Turnover Ratio	In Days	#DIV/0!	#DIV/0!	0.00%
Net Capital Turnover Ratio	In multiple	0.03	-	0.00%
Net Profit Ratio	In %	(3230.00%)	#DIV/0!	0.00%
Return on Capital Employed	In %	(47.71%)	#DIV/0!	0.00%
Return on Investment (Assets)	In %	(71.22%)	#DIV/0!	0.00%

Reasons for Variation if more than 25%

Current Ratio
The current ratio has increased mainly due to increase in cash and cash equivalents as compared to the previous year.

Debt-Equity Ratio
The Debt-Equity ratio has increased mainly due to increase in borrowings from banks as compared to the previous year.

Return on Equity Ratio
The return on equity ratio has decreased because company is suffering from loss during the year

Trade payables Turnover Ratio
The trade payables turnover ratio has decreased mainly due to decrease in trade payables as compared to the previous year.

Net Profit Ratio
The net profit ratio has decreased because company is suffering from loss during the year

Return on Investment (Assets)
The return on investments has decreased because company is suffering from loss during the year

Net Capital Turnover Ratio
The net capital turnover ratio has increased mainly due to increase in sales and cash and cash equivalents as compared to the previous year.

Return on Capital Employed
The return on capital employed has increased mainly due to increase in sales as compared to the previous year.

Debt Service Coverage Ratio
The Debt service coverage ratio has decreased mainly due to increase in borrowings from banks as compared to the previous year.



(h) Scheme of arrangements

There are no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

(i) Advance or loan or investment to intermediaries and receipt of funds from intermediaries

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

The company has also 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 company 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 on behalf of the Ultimate Beneficiaries.

(j) Undisclosed Income

The Company does not have any transaction which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

(k) Details of Crypto Currency or Virtual Currency

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.

(L)

Loan given	investment made or guarantee given or security provided	The purpose for which the loan or gurarantee or security is proposed to be utilized by the recipient of the loan or guarantee or security
NA		
Total	-	



M K C HUMANNESS WELFARE FOUNDATION

Depreciation as per Income Tax Act, 1961

01.04.2024 To 31.03.2025

Amount (in Thousand)

Description of Assets	WDV as on 01.04.2024	Additions during the year		Sales Consideration	Total	Rate of Depreciation	Depreciation during the Year				WDV as on 31.03.2025
		Assets used for 180 days or more	Assets used for less than 180 days				On Opening WDV	On assets used for 180 days or more	on assets used for less than 180 days	Total Depreciation	
Plant & machinery	-	-			-	-	-	-	-	-	-
	-				-		-	-	-	-	-
Grand Total	-	-	-	-	-		-	-	-	-	-

AGARWAL MANOJ MIDHI & ASSOCIATES CHARTERED ACCOUNTANTS