AUDIT REPORT

F.Y. 2025-2026

H. G. Foundation
14 Panchwati Colony, Ratanada,
Jodhpur - Rajasthan - 342011
CIN : U88900RJ2023NPL090763
Email :-Hgfoundation2012@gmail.com
Contact :- +91 0291-2515327

CA INDIA

• ***Auditors*** •

G G Abani and Associates
Chartered Accountants
Jodhpur (Raj).

G G Abani & Associates

P No. 629, Behind Manmanuhar Restaurant, 12th B Road Sardarpura
Jodhpur Rajasthan 342001
Mob No. 9413959875
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Independent Auditor's Report

To the Members of H.G. Foundation (Company Limited by Share Capital u/s 8)

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **H.G. Foundation** (Company Limited by Share Capital u/s 8), which comprise the balance sheet as at March 31st, 2026, and the statement of Income & Expenditure for the year then ended, Cash Flows for the year ended and notes to the financial statements, including a summary of material accounting policies and other explanatory information for the year ended on that date.

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 Companies Act, 2013 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 31st, 2026, and its Surplus and other comprehensive Income for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements 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.

Other Information

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to

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communicate the matter to those charged with governance as required under SA 720 "The Auditors responsibilities relating to other information. - We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

(i) 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

G. G. ABANI & ASSOCIATES CHARTERED ACCOUNTANTS FRN No 112582C JODHPUR fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

(ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

(iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

(v) 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

1. This Report does not include a statement on the matters specified in the paragraphs 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India in term of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.

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

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G G Abani & Associates

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(i) 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.

(ii) 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.

(iii) The Balance Sheet, the Statement of Income & Expenditure and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(iv) 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) Rules,2014.

(v) 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 is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(vi) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, efer to our separate Report in **"Annexure A"**.

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

a) The Company does not have any pending litigations which would impact its financial position except those disclosed in financial statements.

b) The Company does not envisage any material foreseeable losses in long-term contracts including derivative contracts requiring provision.

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

d) a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, 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, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the

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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 have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub- clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

e) The company has not declared or paid any dividend during the year.

f) Based on our examination which included test checks, the company has used accounting software system i.e. Tally Prime Edit Log version for maintaining its books of account which has a feature of recording audit trail (edit log) facility and same has operated throughout the year for all relevant transactions recorded in the software system. 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.

2. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to the information and explanations given to us and based on our examination of the records of the Company, no managerial remuneration paid/ provided by the company to its directors during the year as prescribed in the provisions of section 197 of the Act.

For **G G Abani and Associates**
Chartered Accountants
Firm Reg. No. 112582C

G. G. ABANI & ASSOCIATES
FRN No. 112582C
JODHPUR
CHARTERED ACCOUNTANTS

Gunwant Raj Abani
(Partner)
M.No.041857

Place: Jodhpur
Date: 19-05-2026
UDIN: 26041857ESGJTD2725

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ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in our Report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial reporting of **H.G. Foundation** (Company Limited by Share Capital u/s 8), as of 31 March 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 with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls with reference to financial statements issued by the Institute of Chartered Accountants of India (the "Guidance Note"). 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 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 with reference to financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a 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 judgment, 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 reference to financial statements.

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Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to financial statements 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 with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management over ride 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 with reference to financial statements 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, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls With reference to Financial Statements issued by the Institute of Chartered Accountants of India.

For **G G Abani and Associates**
Chartered Accountants
Firm Reg. No. 112582C

G. G. ABANI & ASSOCIATES CA FRN No. 112582C JODHPUR CHARTERED ACCOUNTANTS

Gunwant Raj Abani
(Partner)
M.No.041857

Place: Jodhpur
Date : 19-05-2026
UDIN : 26041857ESGJTD2725

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BALANCE SHEET AS AT 31ST March, 2026			
			(₹ in "Million")
DESCRIPTION	**NOTE**	**As At 31.03.2026**	**As At 31.03.2025**
I. Assets			
(1) Current assets			
(a)Cash and cash equivalents	**2**	0.53	55.43
(b) Advances	**3**	0.01	0.01
Total		0.54	55.44
II. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	**4**	0.10	0.10
(b) Reserves and Surplus	**5**	0.27	0.25
(3) Current Liabilities			
(a) Current liabilities & Short Term Provision	**6**	0.17	55.09
Total		0.54	55.44

NOTES ON ACCOUNTS **1**

NOTE " 02 " TO " 06 " FORMING INTEGRAL PART OF BALANCE SHEET

As per our report of even date

For G G Abani & Associates
Chartered Accountants
Firm Reg.No.112582C

G. G. ABANI & ASSOCIATES CA FRN No. 112582C JODHPUR CHARTERED ACCOUNTANTS

(Gunwant Abani)
Partner
Membership No. 041857
Place : Jodhpur
Date : 19-05-2026
UDIN :26041857ESGJTD2725

FOR & ON BEHALF OF THE BOARD
H. G. FOUNDATION
PAN : AAHCH0406M

Harendra Singh
Director
DIN: 00402458

Nisha Singh
Director
DIN :- 06391761

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INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31ST MARCH 2026

(₹ in "Million")

S No.	DESCRIPTION	NOTE	2025-26	2024-25
I	**Other Income**	7	203.58	206.52
	TOTAL		203.58	206.52
II	**EXPENDITURE :-**			
	Programme Expenses	8	196.46	204.02
	Employee benefits expenses	9	4.22	1.79
	Other Expenses	10	2.88	0.62
	TOTAL		203.56	206.43
III	Surplus Before Tax (I - II)		0.02	0.09
IV	Tax expense:		-	-
V	**Surplus/(Deficit) for the period (III-IV)**		0.02	0.09
VI	Other Comprehensive Income			
	a) Items that will not be reclassified to statement of Income and Expenditure		-	-
	b) Items that will be reclassified to statement of Income and Expenditure		-	-
	Total of Other Comprehensive Income		-	-
	Total Comprehensive Income for the year		0.02	0.09

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES 1

NOTE " 7 to 10 " FORMING INTEGRAL PART OF INCOME & EXPENDITURE

As per our report of even date

For G G Abani & Associates
Chartered Accountants
Firm Reg.No.112582C

G. G. ABANI & ASSOCIATES CA FRN No. 112582C JODHPUR CHARTERED ACCOUNTANTS

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Cash Flow Statement for the period ended 31st March, 2026

(₹ in "Million")

(Figures for the previous year have been rearranged to conform with the revised presentation)	For the period ended 31st March,2026 (Rupees)		For the year ended 31st March,2025 (Rupees)	
A) Net Surplus for the year		0.02		0.09
ADJUSTMENTS FOR :				
Depreciation	0.00		0.00	
Interest expenses	0.00		0.00	
Interest Income	0.00		0.00	
		0.00		0.00
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		0.02		0.09
ADJUSTMENTS FOR :				
(Increase)/Decrease in Long Term Loan and advances			0.00	
Increase/(Decrease) in current Liabilities	-54.93		45.29	
Increase/(Decrease) in Current Assets	0.00	-54.93	0.92	46.21
CASH GENERATED FROM OPERATIONS		-54.90		46.30
Income Tax Paid		0.00		0.00
NET CASH FROM OPERATING ACTIVITIES		**-54.90**		**46.30**
B) Cash Flow from Investing Activities				
Capital Expenditure on payment towards Property, Plant and Equipment including Capital Adavance and Capital Work in Progress	0.00		0.00	
		0.00		0.00
NET CASH USED IN INVESTING ACTIVITIES		**0.00**		**0.00**
C) Cash Flow from Financing Activities				
Proceeds from issue of Share Capital	0.00		0.00	
Interest etc. Paid	0.00		0.00	
		0.00		0.00
NET CASH FLOW USED IN FINANCING ACTIVITIES		**0.00**		**0.00**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS		**-54.90**		**46.30**
OPENING CASH AND CASH EQUIVALENTS		**55.43**		**9.13**
CLOSING CASH AND CASH EQUIVALENTS		**0.52**		**55.43**
CASH AND CASH EQUIVALENTS COMPRISE :				
Cash and Bank Balances		**0.53**		**55.43**

As per our report of even date

For G G Abani & Associates
Chartered Accountants
Firm Reg.No.112582C

G. G. ABANI & ASSOCIATES CHARTERED ACCOUNTANTS CA FRN No. 112582C JODHPUR

(Gunwant Raj Abani)
Partner
Membership No. 041857
Place : Jodhpur
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Statement of Change in Equity for the year ended 31st March, 2026

(₹ in "Million")

Particulars	Equity Share Capital	Other Equity		Total Equity
		Surplus from Income and Expenditure Account	Other Comprehensive Income	
Balance at the beginning of the current reporting period	0.10	0.25	-	0.35
Issued during the year	-	-	-	-
Add :Surplus for the year	-	0.02	-	0.02
Add (Less) : other comprehensive Income	-	-	-	-
Total Comprehensive Income	-	0.02	-	0.02
				-
Balance at the end of the current reporting period	**0.10**	**0.27**	**-**	**0.37**

As per our report of even date

For G G Abani & Associates
Chartered Accountants
Firm Reg.No.112582C

G. G. ABANI & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ CA FRN No. 112582C JODHPUR

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Notes on Accounts

(₹ in "Million")

		As At 31.03.2026	As At 31.03.2025
NOTE : " 02 " CASH & CASH EQUIVALENTS			
ICICI Bank		0.53	55.43
			-
	TOTAL	5,258.52	554,297.65
NOTE : " 3 " ADVANCES			
TCS		0.01	0.01
Green Particle Biotech Pvt Ltd		-	0.00
	TOTAL	0.01	0.01
NOTE : " 4 " SHARE CAPITAL			
AUTHORISED :			
10,000 EQUITY SHARES OF RS. 10/- EACH		0.10	0.10
			-
ISSUED, SUBSCRIBED & PAID UP :			-
10,000 EQUITY SHARE OF RS. 10/- EACH FULLY		0.10	0.10
	TOTAL	1,000.00	1,000.00

4.1 Details of Equity Shares holding more then 5%	Eq. Shares	Percentage
1 H G Infra Engineering Ltd	10,000.00	100%

4.2 The reconciliation of the number of shares outstanding at the beginning & at the end of the year :

Particulars	As At 31.03.2026	As At 31.03.2025
Equity Shares at the beginning of the year	10,000	10,000
Add: Shares Issued during the year	0	0
Less: buy back of Equity Shares	0	0
Equity Shares at the end of the year	10,000	10,000

4.3 Terms / Rights attached to the equity shares :

The company has only one class of equity shares having a par value of Rs. 10 per share.
Each holder of equity shares is entitled to one vote per equity share.

4.4 The Details of Promoter's Shareholding

S. No.	Promoter's Name	Shares at the end of Year		Shares at the Beginning of Year		% Change during the year
		No. of Shares	% of total Shares	No. of Shares	% of total Shares	
1	H G Infra Engineering Ltd	10,000.00	100.00	10,000.00	100.00	0.00

NOTE : " 5 " RESERVE AND SURPLUS

			As At 31.03.2026	As At 31.03.2025
RESERVE AND SURPLUS				
Opening Balance		0.25		
Add. During The Year		0.02	0.27	0.25
	TOTAL		0.27	0.25

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Notes on Accounts

			As At 31.03.2026	As At 31.03.2025
NOTE : " 6 " CURRENT LIABILITIES & SHORT TERM PROVISION				
Audit Fee Payable			0.05	0.05
Legal Fee Payable			0.03	
Accounting Charges Payable			-	0.02
PF & ESI Payable			0.04	0.14
Outstanding Expenses	Annexure-1		-	11.59
Salary Payable			-	0.20
TDS Payable			0.01	0.01
Group Term Insurance			-	0.01
Advance Received	Annexure-2		-	43.08
Sundry Creditors	Annexure-3		0.05	0.01
		TOTAL	**0.17**	**55.09**
NOTE : " 07 " OTHER INCOME				
Donation Received			68.61	46.52
CSR Fund Received			134.97	160.00
		TOTAL	**203.58**	**206.52**
NOTE : " 8 " PROGRAMME EXPENSES				
Project HRDP-CSR			22.78	14.16
HG Ki Pathshala-CSR			11.66	34.90
Road School Program-CSR			4.09	3.47
Project HG Ki Balshala-CSR			2.95	4.20
HGIEL Scholarship-CSR			-	7.73
HG Community Development-CSR			14.45	24.48
HG Green Drive-CSR			34.83	52.51
HG Ki Kaushalshala-CSR			11.51	11.33
Support in HGIEL Programs			2.44	-
Project H G Aarogyashala-CSR			20.21	7.22
HG Vision			3.45	
Kanya Kalyan Yojna-Donation			0.16	-
Project Ananya-Donation			7.26	10.40
Project Loyal-Donation			1.63	6.96
Project Loyal (Daily Feed and fooder)-Donation			-	2.78
Project Pattal-Donation			6.32	11.70
Project Sahyog-Donation			46.53	6.61
Project Skill Development-Donation			-	-
Project Women Empowernment-Donation			4.13	4.07
Porject Awareness-Donation			-	1.50
Project Garima			2.07	
		TOTAL	**196.46**	**204.02**
NOTE : " 9 " EMPLOYEE BENEFIT EXPENSES				
Staff Salary			4.22	1.74
Bonus			-	0.04
		TOTAL	**4.22**	**1.79**
NOTE : " 10 " OTHER EXPENSES				
Audit Fee			0.05	0.05
Accounting Charges			-	0.02
Consultancy Charges			1.24	
Printing & Stationery Exp			0.03	0.11
Repair & Maintance Exp			0.04	0.07
Travelling Expenses			0.94	0.02
Conveyance Expenses			0.14	0.09
Legal & Professional Expenses	Annexure-3		0.14	0.04
General Exp	Annexure-4		0.01	0.21
PF Admin Expenses			0.02	
PF & ESI for Kaushalshala			0.05	0.02
Interest on TDS			0.00	-
Group Term Insurance			-	0.00
Website Expenses			0.23	-
Freight Charges			0.00	-
		TOTAL	**2.88**	**0.62**

G. G. ABANI & ASSOCIATES
FRN No. 112582C
JODHPUR
CHARTERED ACCOUNTANTS

H. G. FOUNDATION
14, Panchwati Colony
Ratanada, Jodhpur(Raj.) 342011
CIN - U88900RJ2023NPL090763
Email :-Hgfoundation2012@gmail.com
Contact :- +91 0291-2515327

11 The figures for the corresponding previous year have been regrouped/ reclassified wherever necessary, to make them comparable.

12 **Ratio**

Particulars	Items Considered for Numerator and	As at December 31,2025	As at March 31,2025	Variation	Reasons
Current Ratio	Current Assets / Current	3.20	1.01	218.90%	
Debt-Equity Ratio	Total Debt / Shareholder's	NA	NA	-	
Debt Service Coverage Ratio	(Profit After Tax + Non-cash operating expenses +	NA	NA	-	
Return on Equity Ratio	(Profit After Tax - Preference Dividend, if any) / Average	NA	NA	-	
Inventory Turnover Ratio	Cost of Goods Sold OR Sales / Average Inventory	NA	NA	-	
Trade Receivable Turnover Ratio	Net Credit Sales / Average Trade Receivables	NA	NA	-	
Trade Payable Turnover Ratio	Net Credit Purchases / Average Trade Payables	NA	NA	-	
Net Capital Turnover Ratio	Net Sales / Average Working Capital	NA	NA	-	
Net Profit Ratio	Net Profit / Net Sales	NA	NA	-	
Return on Capital Employed	Profit Before Interest & Taxes / Capital Employed	NA	NA	-	
Return of Investment	Income on Investment / Investment	NA	NA	-	

13 **Events Occurring after the Balance Sheet date**

The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the financial statements to determine the necessity for recognition and/or reporting of any of these events and transactions in the financial statements. As of date of audit there were no subsequent events to be recognized or reported that are not already disclosed.

14 **Registration of Charges or Satisfaction with ROC**

There has been no charges or satisfaction yet to be registered with ROC beyond the statutory period.

15 **Other Notes**

a) The Company does not have any transaction to which the provision of Ind AS-2 relating to "Valuation of Inventories" applies.

b) In the opinion of the Board, the current assets, loans & advances, have a value on realization in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

c) There were no litigation pending against the company which could be materially impact its financial position as at the end of the year.

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16 Additional regulatory information required by Schedule III

(i) **Details of benami property held**
No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) **Wilful defaulter**
None of the entities in the Company has been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) **Relationship with struck off companies**
The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(iv) **Compliance with number of layers of companies**
There is no layer of companies, hence not applicable

(v) **Compliance with approved scheme(s) of arrangements**
The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vi) **Utilisation of borrowed funds and share premium**
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:

(a) 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

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

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:

(a) 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

(b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(vii) **Undisclosed income**
There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(viii) **Details of crypto currency or virtual currency**
The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(ix) **Valuation of PP&E, intangible asset and investment property**
The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

The notes referred above are an integral part of these financial statements

As per ou As per our report of even date

FOR & ON BEHALF OF THE BOARD
H. G. FOUNDATION
PAN : AAHCH0406M

For G G Abani & Associates
Chartered Accountants
Firm Reg.No.112582C

G. G. ABANI & ASSOCIATES
FRN No. 112582C
JODHPUR
CHARTERED ACCOUNTANTS

(Gunwant Raj Abani)
Partner
Membership No. 041857
Place : Jodhpur
Date : 19-05-2026
UDIN :26041857ESGJTD2725

Harendra Singh
Director
DIN :-00402458

Nisha Singh
Director
DIN:-06391761