



CHANDRA PRATAP DASILA & ASSOCIATES

CHARTERED ACCOUNTANTS

H2/D, A-Block, II Floor, Durgacity Center, Haldwani, Distt.-Nainital (Uttarakhand)

☎-91- 9897102075, dasila27@gmail.com, pratapscorpio27@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

To the Members of
PANCH TATVA VEDIC DHAAM FOUNDATION

Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of PANCH TATVA VEDIC DHAAM FOUNDATION ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of profit and loss and statement of cash flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information [hereinafter referred to as "the Financial Statements"].

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 31, 2026, and its profit/loss and its cash flows 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

"Information Other than the Financial Statements and Auditor's Report Thereon"

The Company's Board of Directors is responsible for the other information. The other information 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 in the 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 report that fact. We have nothing to report in this regard.

Management's Responsibility 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, financial performance, (changes in equity) and cash flows 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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Board of Directors 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 the Board of Directors 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 Financial Statements.

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

- a. Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit 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
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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.

- e. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) Planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 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, 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) Nil
- (d) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account .
- (e) 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.
- (f) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- (g) Since the Company's turnover as per last audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- (h) 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.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d.
 - i The management has represented that, to the best of it's 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 person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - ii The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever



by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

iii Based on such audit procedures which 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) contain any material mis-statement.

e. The company has not declared or paid any dividend during the year is in accordance with section 123 of the Companies Act 2013", Hence clause not applicable.

Place: **Haldwani**

Dated: **09.09.2026**

CHANDRA PRATAP DASILA AND ASSOCIATES
Chartered Accountant
FRN : 014967C



CHANDRA PRATAP DASILA
Proprietor
Membership No. 505227
UDIN : 26505227GLPVRS6524

PANCH TATVA VEDIC DHAAM FOUNDATION
BALANCE SHEET AS AT Mar 31, 2026
CIN - U88900HR2024NPL120722

EQUITY AND LIABILITIES

Shareholders' funds

Share capital
Reserves and surplus
Money Received Against Share Warrants

(A)

Non-current liabilities

Long - term borrowings
Deferred tax liabilities (Net)
Other Long Term Liabilities
Long Term Provisions

(B)

Current liabilities

Short - term borrowings
Trade payables
- Total outstanding dues of micro enterprises and small enterprises
- Total outstanding dues of creditors other than micro enterprises and small enterprises
Other current liabilities
Short-term provisions

(C)

TOTAL (A+B+C)

ASSETS

Non-current assets

Property, Plant & Equipment
Deferred Tax Asset (Net)
Other Non Current Assets

Total (A)

Current Assets

Current Investments
Inventories
Trade Receivables
Cash and Cash Equivalents
Short Term Loans And Advances
Other Non Current Assets

TOTAL (B)

TOTAL (A+B)

Note no.	Figures in Thousand		No
	Amount in		Amount in
	March 31, 2026	March 31, 2025	
2.1	50,000.00	50,000.00	
2.2	(231,614.51)	(179,734.51)	
	-	-	
	(181,614.51)	(129,734.51)	
2.3	-	-	
	-	-	
	-	-	
	-	-	
	-	-	
2.4	290,735.00	290,735.00	
2.5	-	-	
	-	-	
2.6	-	-	
2.7	-	-	
	290,735.00	290,735.00	
	109,120.49	161,000.49	
2.20	12,861.00	34,910.00	
2.8	-	-	
	-	-	
	12,861.00	34,910.00	
2.9	-	-	
2.10	-	-	
2.11	-	-	
2.12	96,259.49	126,090.49	
2.13	-	-	
	-	-	
	96,259.49	126,090.49	
	109,120.49	161,000.49	

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

The notes referred to above form an integral part of the financial statements

FOR CHANDRA PRATAPDASILA & ASSOCIATES
CHARTERED ACCOUNTANT

CHANDRA PRATAP DASILA

M.NO.- 505227

REG.NO. 014967C

UDIN : 26505227GLPVRS6524

PLACE : HALDWANI

DATE :09.09.2026



for and on behalf of the board of directors of
PANCH TATVA VEDIC DHAAM FOUNDATION

TANUJA PATHAK

(Director)

DIN- 10591462

BHUPENDRA NATH PATHAK

(Director)

DIN- 10591461

PANCH TATVA VEDIC DHAAM FOUNDATION

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED Mar 31, 2026

CIN - U88900HR2024NPL120722

		Figures in Thousand Amount in ₹ March 31, 2026	No Amount in ₹ March 31, 2025
Note no.			
INCOME			
Revenue from Sales	2.14	49,810.00	61,641.00
Other incomes	2.15	2,454.00	1,480.00
FDR Interest (Accrued)		-	-
TOTAL REVENUE (I)		52,264.00	63,121.00
EXPENSES			
Purchase Of Trading Goods	2.16	-	-
Changes In Inventory Of Finished Goods, Work In Progress And Stock In Trade	2.17	-	-
Employee benefits expense	2.18	-	-
Depreciation And Amortisation Expenses	2.20	22,049.00	490.00
Other expenses	2.19	82,095.00	242,365.51
TOTAL EXPENSE (II)		104,144.00	242,855.51
Profit Before Exceptional And Extraordinary Items And Tax		(51,880.00)	(179,734.51)
Exceptional Items		-	-
Profit Before Extraordinary Items And Tax		(51,880.00)	(179,734.51)
Extra Ordinary Items		-	-
Profit Before Tax		(51,880.00)	(179,734.51)
Tax Expense		-	-
Current Tax		-	-
Add: Deferred Tax Liability		-	-
Less: Deferred tax Asset		-	-
		-	-
Profit/(Loss) after tax and prior period items From Continuing Operations		(51,880.00)	(179,734.51)
Profit (Loss) From Discontinuing Operations		-	-
Tax Expenses Of Discontinuing Operations		-	-
Profit (Loss) From Discontinuing Operations (After Tax)		-	-
Profit & Loss For The Period		(51,880.00)	(179,734.51)
Earning/(Loss) per share			
Basic		(5.19)	(17.97)
Diluted		(5.19)	(17.97)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

The notes referred to above form an integral part of the financial statements

FOR CHANDRA PRATAPDASILA & ASSOCIATES

CHARTERED ACCOUNTANT

CHANDRA PRATAP DASILA

M.NO.- 505227

REG.NO. 014967C

UDIN : 26505227GLPVRS6524

PLACE : HALDWANI

DATE :09.09.2026



for and on behalf of the board of directors of
PANCH TATVA VEDIC DHAAM FOUNDATION

(Handwritten signatures of Tanuja Pathak and Bhupendra Nath Pathak)

TANUJA PATHAK BHUPENDRA NATH PATHAK

(Director) (Director)

DIN- 10591462 DIN- 10591461

CASH FLOW STATEMENT

Cash flow statement for the year ended March 31, 2024

Particular	For the Period 1st April 2025 to 31 March 2026	For the Period 1st April 2024 to 31 March 2025
Cash flow from operating activities		
Profit/(loss) before tax	(51,880.00)	(179,734.51)
Adjustment to reconcile profit before tax to net cash flows		
Depreciation	22,049.00	490.00
Misc Exps W/off	-	-
Operating profit/(loss) before working capital changes	(29,831.00)	(179,244.51)
Movements in working capital :		
Increase/(Decrease) in trade payable	-	-
Increase/(Decrease) in other current liabilities	-	-
(Increase)/Decrease in Trade Receivable	-	-
(Increase)/Decrease in other assets	-	-
Cash generated from operations	(29,831.00)	(179,244.51)
Direct taxes paid (net of refunds)	-	-
Net cash flow from operating activities (A)	(29,831.00)	(179,244.51)
Cash flows from investing activities		
Purchase of fixed assets		
Additions during the year	-	-
Investments	-	(35,400.00)
Net cash flow used in investing activities (B)	-	(35,400.00)
Cash flows from financing activities		
Increase / (Decrease) in Term Loan	-	-
Increase / (Decrease) in Short Term Borrowings	-	290,735.00
Increase / (Decrease) in Share Capital	-	50,000.00
Net cash flow from/ (used in) in financing activities (C)	-	340,735.00
Net increase/(decrease) in cash and cash equivalents (A + B + C)	(29,831.00)	126,090.49
Cash and cash equivalents at the beginning of the year	126,090.49	-
Cash and cash equivalents at the end of the year	96,259.49	126,090.49
Components of cash and cash equivalents		
With banks- on current account	79,510.49	109,341.49
Cash in Hand	16,749.00	16,749.00
Total cash and cash equivalents (note 9)	96,259.49	126,090.49



NOTE: 2.1 SHARE CAPITAL

Authorised

5000 Equity shares of Rs. 10/ each

Amount in ₹ March 31, 2026	Amount in ₹ March 31, 2025
50,000.00	50,000.00

Issued, Subscribed and paid up

5000 Equity shares of Rs. 10/ each

50,000.00	50,000.00
50,000.00	50,000.00

(a) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares

	March 31, 2026		March 31, 2025	
	No.	Amount	No.	Amount
At the beginning of the period	5,000.00	50,000.00	-	-
Issued during the period	-	-	5,000.00	50,000.00
Outstanding at the end of the period	5,000.00	50,000.00	5,000	50,000.00

(b) Terms/ rights attached to 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 share. The Company declares and pays dividends in Indian Rupees. The company has not declared any dividend till 31st March 2024. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

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

Name of the shareholder	March 31, 2026		March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
TANUJA PATHAK	2,500.00	50.00%	2,500.00	50.00%
BHUPENDRA NATH PATHAK	2,500.00	50.00%	2,500.00	50.00%
	5,000.00	100%	5,000.00	100%

As per records of the company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(d) Details of shares hold by Promoters

Name of the shareholder	March 31, 2026		March 31, 2025	
	No. of shares	% holding	No. of shares	% holding
TANUJA PATHAK	2,500.00	50.00%	2,500.00	50.00%
BHUPENDRA NATH PATHAK	2,500.00	50.00%	2,500.00	50.00%
	5,000.00	100%	5,000.00	100%

NOTE : 2.2 RESERVES AND SURPLUS

Surplus

Opening balance

Add : Profit for the year

Amount in ₹ March 31, 2026	Amount in ₹ March 31, 2025
(179,734.51)	-
(51,880.00)	(179,734.51)
(231,614.51)	(179,734.51)



NOTE : 2.3 LONG - TERM BORROWINGS**Term loans (Secured)**

From banks

(A)**Term loans (Unsecured)****(A)+(B)****NOTE: 2.4 CURRENT LIABILITIES****Short Term Borrowings (Secured)**

Loans Repayable On Demand

Short Term Borrowings (Unsecured)

Loans From Related Parties

TANUJA PATHAK

BHUPENDRA NATH PATHAK

TOTAL**NOTE: 2.5 TRADE PAYABLES**

Sundry Creditors

Advance From Customers

NOTE: 2.6 OTHER CURRENT LIABILITIES

Director Salary payable

Audit Fees Payable

Legal Fee Payable

NOTE: 2.7 SHORT TERM PROVISIONS

Provision For Employee Benefits

Provisions For Income Tax

ROC Expenses Payable



PANCH TATVA VEDIC DHAAM FOUNDATION
Notes Forming Part of the Financial Statements as at Mar 31 2026

Figures in Thousand
Amount in ₹
March 31, 2026

No
Amount in ₹
March 31, 2025

NOTE : 2.8 DEFERRED TAX LIABILITY(NET)

Op Balance- Deferred Tax Liability (Asset)

- -

Addition during the year

- -

- -

NOTE : 2.9 OTHER NON CURRENT ASSETS
CURRENT INVESTMENT

- -

- -

- -

- -

NOTE : 2.10 INVENTORIES

Raw Material

- -

- -

NOTE : 2.11 TRADE RECEIVABLE

(Unsecured, Considered Good)

More than six months

- -

- -

NOTE : 2.12 CASH AND CASH EQUIVALENTS

Cash in hand

16,749.00 16,749.00

Bank balance

With scheduled banks in Current Accounts

ICICI-1696

79,510.49 109,341.49

96,259.49 126,090.49

NOTE : 2.13 SHORT-TERM LOANS & ADVANCES

(Unsecured Considered Good Unless Otherwise Stated)

Advance Recoverable In Cash Or In Kind For Value To Be Received

Advance To Staff

- -

Advance To Others

- -

Security Deposits

- -

TDS

- -



	Amount in ₹ March 31, 2026	Amount in ₹ March 31, 2025
NOTE : 2.14 REVENUE FROM SALES		
Sales	49,810.00	61,641.00
	49,810.00	61,641.00
NOTE : 2.15 OTHER INCOME		
Interest Received	2,454.00	1,480.00
	2,454.00	1,480.00
NOTE : 2.16 PURCHASE OF TRADED GOODS		
Purchases	-	-
	-	-
NOTE : 2.17 CHANGES IN INVENTORIES		
Stock In Trade		
At the Beginning Of The Accounting Period		
At the End Of The Accounting Period	-	-
	-	-
NOTE : 2.18 EMPLOYEE BENEFITS EXPENSE		
Salary Paid	-	-
Staff Welfare	-	-
Director's Remuneration	-	-
	-	-



PANCH TATVA VEDIC DHAAM FOUNDATION
Notes Forming Part of the Financial Statements as at Mar 31 2026

NOTE : 2.19 OTHER EXPENSES

Administration And Selling Expenses

	Figures in Thousand	No
	Amount in ₹ March 31, 2026	Amount in ₹ March 31, 2025
Consultation Charge	-	-
Payment to Auditors	-	-
<i>Audit Fees</i>	12,000.00	-
<i>Other Matters</i>	10,600.00	-
Bank Charge & Misc Exp.	-	10.51
Gift	-	17,355.00
Printing & Stationary	59,495.00	1,100.00
Promotion Exp	-	60,900.00
Event Exp	-	161,000.00
Courier Charges	-	2,000.00
Travelling Exp.	-	-

82,095.00 242,365.51

GRAND TOTAL

82,095.00 242,365.51

2.20.EARNING PER SHARE

	Amount in Rs March 31, 2026	Amount in Rs March 31, 2025
Net profit (loss) for calculation of basic loss per share (₹ in Lakhs)	(51,880.00)	(179,734.51)
Weighted average number of equity shares in calculating basic earning /(loss) per share (in Numbers)	5,000	5,000
Basic earning (loss) per share (in ₹)	(10.38)	(35.95)
Weighted average number of equity shares in calculating basic earning /(loss) per share (in Numbers)	5,000	5,000
Diluted earning (loss) per share (in ₹)	(10.38)	(35.95)



PANCH TATVA VEDIC DHAAM FOUNDATION

Notes Forming Part of the Financial Statements as at Mar 31 2026

Figures in Thousand

No

Note 2.22. Income surrender or disclosed to Income tax authorities

The Company has not surrendered or disclosed any income during the year in the tax assessments under the Income Tax Act, 1961.

Note 2.23. Corporate Social Responsibility (CSR)

Section 135 of the Companies Act, 2013 is not applicable to the company, thus company is not required to spent or contribute any amount

2.24. Leases

The Company has taken two premises for operational use under cancellable operating lease agreements. There are no restrictions imposed by the lease agreements. Lease agreements has life of one years. There are no sub leases. The total lease rentals recognised as an expense in the statement of profit and loss in respect of such lease agreements are as follows:

Lease payment for the period ended as on 31st March 2024 are Rs. Nil (31st March 2023 Rs. Nil)

Future minimum rentals payables under operating leases are as follows :-

	March 31,2026	March 31,2025
Particulars		
Minimum lease payments		
Within one year	-	-
After one year but not more than five years	-	-
	<u>-</u>	<u>-</u>

2.25 Government of India promulgated the Micro, Small and Medium Enterprises Development Act, 2006, which came into force with effect from October 2, 2006. As per the Act, the Company is required to identify the Micro, Small and Medium suppliers and pay them interest on overdue amount beyond the specified period irrespective of the terms agreed with the suppliers.

2.26. Previous year's figures

Previous period's figures have been presented for the purpose of comparison and have been regrouped where necessary.



PANCH TATVA VEDIC DHAAM FOUNDATION**Notes Forming Part of the Financial Statements as at Mar 31 2026**

Figures in Thousand

No

2.27. Related Party Disclosures**a). Names of related parties and related party relationship**

Holding company

Nil

Related parties under AS 18 with whom transactions have taken place during the year

Key management personnel or their Relatives

Tanuja Pathak Director

Bhupendra Nath Pathak Director

b) Transactions with related parties

	Key Managerial Personnel	
	March 31, 2025	March 31, 2025
Remuneration to KMP or their Relatives		
Tanuja Pathak	-	-
Bhupendra Nath Pathak	-	-
Loan Taken		
Tanuja Pathak	-	265,735.00
Bhupendra Nath Pathak	-	25,000.00
Balance outstanding		
<u>Unsecured Loan Payables</u>		
Tanuja Pathak	265,735.00	265,735.00
Bhupendra Nath Pathak	25,000.00	25,000.00
		-



PANCH TATVA VEDIC DHAAM FOUNDATION
SCHEDULES FORMING PART OF THE ACCOUNTS

Figures in Thousand No

(2.20) Tangible Assets

DEPRECIATION AS PER COMPANIES ACT

S.NO.	PARTICULARS	%	G R O S S B L O C K				D E P R E C I A T I O N				N E T B L O C K	
			As On 1.04.2025	Additions	Deletions	As On 31.3.2026	As On 1.04.2025	for the Year	Written back	As On 31.3.2026	As On 31.3.2026	As On 31.3.2025
1	COMPUTER & PRINTER		35,400.00	-	-	35,400.00	490.00	22,049.00	-	22,539.00	12,861.00	34,910.00
	Total		35,400.00	-	-	35,400.00	490.00	22,049.00	-	22,539.00	12,861.00	34,910.00



PLACE : HALDWANI
DATE :09.09.2026

ON BEHALF OF THE BOARD OF DIRECTORS

Tanuja Pathak

TANUJA PATHAK
(Director)
DIN- 10591462

Bhupendra Nath Pathak

BHUPENDRA NATH PATHAK
(Director)
DIN- 10591461