



Singh Kamra & Co
Chartered Accountants

Audit, Tax & Advisory

INDEPENDENT AUDITOR'S REPORT

To the Members of UTTHAAN GLOBAL FOUNDATION

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **UTTHAAN GLOBAL FOUNDATION**, which comprise the Balance Sheet as at 31st March 2026, the Statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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:

- In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2026;
- In the case of the Income and Expenditure Account, of the surplus for the year ended on that date; and

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities section. We are independent of the Company in accordance with the ICAI Code of Ethics and have fulfilled our other ethical responsibilities. 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 comprises the information included in the 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.

Responsibilities of Management and Those Charged with Governance

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records, safeguarding of assets, prevention of frauds and errors, and ensuring compliance with the provisions of Section 8 of the Companies Act, 2013.

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.



H No. B-47, Adarsh Colony, Near Jain Mandir, Rudrapur -263153
Mobile No: +918439270539 E-mail : gagandeep1108@gmail.com



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Report on Other Legal and Regulatory Requirements

1. As required by the Companies order 2020, we give in the Annexure a statement on the matters specified in paragraphs of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations.
 - b. With respect to Section 143(3)(f) and (h), report on any observations on internal financial controls and fraud if applicable.
 - c. The company has not paid/provided any dividend, being a Section 8 company.
 - d. The company is registered under Section 8 and has not contravened its objects during the year.

For Singh Kamra & Co

Firm Regn.No. 029755C

Chartered Accountants

Gagandeep Singh Kamra

Partner

M.No.443665

Date:07/08/2026

Place: Rudrapur

UDIN: 26443665TPVQKS5287



UTTHAAN GLOBAL FOUNDATION

Vill. Kumbhichaur, Pauri Garhwal, Kotdwara

BALANCE SHEET AS AT MARCH 31, 2026**EQUITY and LIABILITIES****Shareholders' funds**

Share capital

Reserves and surplus

Share application money pending allotment**Non - current liabilities**

Long - term borrowings

Current Liabilities

Short - term borrowings

Trade payables

Other current liabilities

Short - term provisions

ASSETS**Non - current assets**

Fixed assets

Tangible assets

Deferred Tax Assets

Long-term loans and advances

Current assets

Inventories

Trade Receivable

Cash and cash equivalents

Short Term Loans & Advances

Other Current Assets

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

The notes referred to above form an integral part of the Balance Sheet.

**FOR SINGH KAMRA AND CO
CHARTERED ACCOUNTANTS****GAGANDEEP SINGH KAMRA
PARTNER****M. NO. 443665****DATE:07/08/2026****PLACE:RUDRAPUR****UDIN:26443665JJERYF9759**

Note No.	Amount in ` March 31, 2026	Amount in ` March 31, 2025
2.1	50,000.00	50,000.00
2.2	(38,185.70)	27,850.10
	<u>11,814.30</u>	<u>77,850.10</u>
2.3	-	-
2.4	-	-
	<u>-</u>	<u>-</u>
2.5	-	-
2.6	-	-
2.7	-	-
2.8	-	-
	<u>-</u>	<u>-</u>
	<u>11,814.30</u>	<u>77,850.10</u>
	<u>11,814.30</u>	<u>77,850.10</u>
	<u>0.00</u>	<u>-</u>
2.9	-	-
2.10	-	-
2.11	-	-
	<u>-</u>	<u>-</u>
2.12	-	-
2.13	-	-
2.14	11,814.30	77,850.10
2.15	-	-
2.16	-	-
	<u>11,814.30</u>	<u>77,850.10</u>
	<u>11,814.30</u>	<u>77,850.10</u>
	<u>0.00</u>	<u>-</u>

1 & 2

for and on behalf of the board of directors

This is the balance sheet referred to in our report of even date.

**(Director)
Bethel Kutiyal
(DIN-10603409)****(Director)
Vinay Kutiyal
(DIN9131139)**

UTTHAAN GLOBAL FOUNDATION

Vill. Kumbhichaur, Pauri Garhwal, Kotdwara

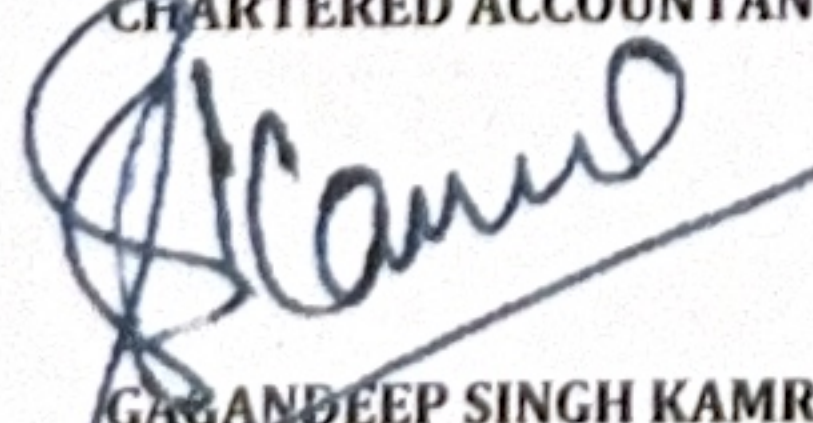
STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2026

	Note No.	Amount in ` March 31, 2026	Amount in ` March 31, 2025
INCOME			
Revenue from operations	2.17	550,939.00	227,136.00
Other income	2.18	-	-
Change in Inventories	2.19	-	-
TOTAL REVENUE		550,939.00	227,136.00
EXPENSES			
Purchases	2.20	-	-
Employee Benefit Expenses	2.21	-	-
Finance Cost	2.22	-	35.90
Other expenses	2.23	616,974.80	199,250.00
Depreciation and amortization expense	2.9	-	-
TOTAL EXPENSE		616,974.80	199,285.90
Profit before Exceptional item & extra ordinary items and tax		(66,035.80)	27,850.10
Exceptional item		-	-
Profit/(Loss) before tax and after exceptional item		(66,035.80)	27,850.10
Provision for tax		-	-
Add: Provision for Deferred Tax Liability/Assets			
Income Tax Earlier Year			
	0.00		
Profit/(Loss) after tax		(66,035.80)	27,850.10
Earning/(Loss) per share	2.21		
Basic and Diluted			
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	1 & 2		

The notes referred to above form an integral part of the Profit and Loss account.

for and on behalf of the board of directors

This is the profit and loss account referred to in our report of even date.

FOR SINGH KAMRA AND CO
CHARTERED ACCOUNTANTS
GAGANDEEP SINGH KAMRA
PARTNER

M. NO. 443665

DATE:07/08/2026

PLACE:RUDRAPUR

UDIN:26443665JJERYF9759

(Director)
Bethel Kutiyal
(DIN-10603409)(Director)
Vinay Kutiyal
(DIN-9131139)

UTTHAAN GLOBAL FOUNDATION

Vill. Kumbhichaur, Pauri Garhwal, Kotdwara

Notes to accounts for the period 31 March 2026

Amounts in the financial statements are presented in ` , except as otherwise stated.

NOTE: 2.1 SHARE CAPITAL

	Amount in ` March 31, 2026	Amount in ` March 31, 2025
Authorised		
Corpus Fund	50,000.00	50,000.00
	<u>50,000.00</u>	<u>50,000.00</u>
Corpus Fund	50,000.00	50,000.00
	<u>50,000.00</u>	<u>50,000.00</u>

NOTE : 2.2 RESERVES AND SURPLUS

Income & Expenditure A/c		
Opening balance	27,850.10	-
Add : Surplus for the year as per income & expenditure account	(66,035.80)	27,850.10
Less: Accelerated dep. As per companies Act,2013	-	-
	<u>(38,185.70)</u>	<u>27,850.10</u>

NOTE: 2.3 SHARE APPLICATION MONEY PENDING ALLOTMENT

-	-
<u>-</u>	<u>-</u>

NOTE: 2.4 LONG - TERM BORROWINGS

-	-
<u>-</u>	<u>-</u>

NOTE: 2.5 SHORT - TERM BORROWINGS

-	-
<u>-</u>	<u>-</u>

NOTE: 2.6 TRADE PAYABLES

-	-
<u>-</u>	<u>-</u>

NOTE: 2.7 OTHER CURRENT LIABILITIES

<u></u>	<u></u>



NOTE: 2.8 SHORT TERM PROVISIONS

-	-
-	-

NOTE: 2.10 DEFERRED TAX ASSET (NET)

Deferred tax asset arising on account of :
Depreciation

-	-
-	-

NOTE : 2.11 LONG - TERM LOANS AND ADVANCES

-	-
-	-

NOTE : 2.12 INVENTORIES

-	-
-	-

NOTE :2.13 TRADE RECEIVABLES

(Unsecured considered good unless otherwise stated)
Debts over six months

-	-
-	-

NOTE : 2.14 CASH AND CASH EQUIVALENTS

Cash in hand
Axis Bank-1505

-	-
11,814.30	77,850.10
11,814.30	77,850.10

NOTE :2.15 SHORT - TERM LOANS AND ADVANCES

(Unsecured, considered good unless otherwise stated)
Advances recoverable in cash or in kind or for value to be received

-	-
-	-

NOTE : 2.16 OTHER CURRENT ASSETS

-	-
-	-



UTTHAAN GLOBAL FOUNDATION

Vill. Kumbhichaur, Pauri Garhwal, Kotdwara

NOTE : 2.17 REVENUE FROM OPERATIONS

	Amount in March 31, 2026	Amount in March 31, 2025
Donation	550,939.00	227,136.00
	<u>550,939.00</u>	<u>227,136.00</u>

NOTE : 2.18 OTHER INCOME

-	-
<u>-</u>	<u>-</u>

NOTE : 2.19 CHANGES IN INVENTORIES

Raw Material /Finished Goods

Opening stock

Less : Closing Stock

-	-
<u>-</u>	<u>-</u>

NOTE : 2.20 PURCHASES

-	-
<u>-</u>	<u>-</u>

NOTE : 2.21 EMPLOYEE BENEFITS EXPENSE

-	-
<u>-</u>	<u>-</u>

NOTE : 2.22 FINANCE COSTS

Bank Charges

-	35.90
<u>-</u>	<u>35.90</u>

NOTE : 2.23 OTHER EXPENSES**Administrative Expenses**

Office Expenses	4,210.00	5,000.00
Website Expenses	16,000.00	23,600.00
Trademark Registration Expenses	-	10,000.00
Health Education Training/ Skill Development Training	76,000.00	92,500.00
Medical Expenses	15,500.00	10,000.00
Welfare Expenses	127,000.00	54,100.00
Misc Expenses	20,339.80	4,050.00
Books Distribution	220,901.00	-
Government Fee/Security paid	48,125.00	-
AMC	5,899.00	-
Consultancy Fee	60,000.00	-

Directors Remuneration**Selling Expenses****Auditor's Remuneration**

Audit Fee

23,000.00	
<u>616,974.80</u>	<u>199,250.00</u>

