Form 1B Annual Self-Disclosures Report

Based on requirements of SEBI Circular of September 19, 2022:
C - Annual disclosure by NPOs on SSE which have either raised funds through SSE or are registered with SSE in terms of Regulation 91C of the LODR Regulations,
D - Disclosure of Annual Impact Report by all Social Enterprises which have registered or raised funds using SSE in terms Regulation 91E of the LODR Regulations and
Annexure I: Guidance notes for listed/ registered NPOs on disclosures of general, governance and finance aspects.
Please refer to the circular and its Annexures for detailed description of requirements.

Form 1A covers disclosures of general and governance aspects that are not dependant on statutory financial audit.
Form 1B covers disclosures of general, governance and finance aspects that have a reference to audited financial statements and filings with Income Tax, FCRA, Charity Commissioner, Registrar of Societies, Registrar of Companies and other regulators as applicable.

Instructions

All NPOs participating on the SSE (all registered regardless of whether they have currently listed securities or not) will **self-report annually in Form 1B Annual Self-Disclosures Report. A copy will be filed with the respective SSE by 31st Oct every year.**

Form 1B indicates which fields are mandatory for NPOs based on their annual spending

Annual Spending as per Audited Financial Statements of the previous financial year under review.
S1: Upto Rs1 Cr
S2: >Rs1 Cr

(These slabs may be reviewed by SEBI, periodically as per need.)

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Form 1B.1

Self-Reported Annual Disclosures

*of <**organisation name**>*

with BSE SSE Registration No: < **BSESSENPO0115***>*

with NSE SSE Registration No: < **NSESSENPO0029***>*

for the period from ***April, 2025 to March, 2026***

1) Disclosures on General aspects

1a) Details of top programmes

List of Top 5 activities/ interventions/ programs/ project (budget wise) in the financial year

S1: Upto Rs1 Cr	***S2: More than Rs1 Cr***
Must Reply	*Must Reply*

Form 1B - Annual Self-Disclosures Report for NPOs

#	Programme Name Year Started Programme Duration (in years)	Geography	Total Programme Budget (in INR)	Expenditure in Previous year (in INR)	Cumulative Expenditure (in INR)	Total Reach (Direct, Indirect, Institutional) beneficiaries[1]	Names of Donors or Investors	SDG Goal	Alignment with National/State schemes or priority
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
Sr. No.	*Name by which the programme is referred to by your organisation. Number of Years the programme is expected to run from its launch. If the programme go on forever, please mention ongoing*	*List the States with Districts covered by the programme. Mention how many of these cover aspirational blocks as per NITI Aayog.*	*Total Programme Cost across its life. In case of ongoing programme, at least 5 years*	*Expenditure in the Previous Financial Year under review*	*Expenditure from the programme start till the end of the Financial Year under review/ Total expenditure for at least last 5 Financial Year (if it is ongoing programme)*	***Direct-** beneficiaries directly impacted like students of school* ***Indirect-** beneficiaries indirectly impacted like families of students* ***Institutional**- entities impacted like other schools in the area*	*Provide Donor's name (Top 5 Donors of the programme since the programme inception)*	*Select 1 SDG Goal that is most impacted by the programme*	*List the schemes or national goals to which programme is aligned, if any*
1	Cluster Approach Organic Farming 05 Years	Barhi (aspirational Block) of Hazaribag district of Jharkhand	1,73,43,500/-	28,59,704/-	97,11,489/-	534 Farmers	Shyama Prasad Mukherjee Rurban Mission from DRDA, Hazaribag under NRUM	02, 05, 08, 12, 13	Government Scheme implemented by Avtar Development Foundation

[1]Beneficiaries includes entities such as individual, person, thing, article, unit, body, creature

Form 1B - Annual Self-Disclosures Report for NPOs

#	Programme Name Year Started Programme Duration (in years)	Geography	Total Programme Budget (in INR)	Expenditure in Previous year (in INR)	Cumulative Expenditure (in INR)	Total Reach (Direct, Indirect, Institutional) beneficiaries[1]	Names of Donors or Investors	SDG Goal	Alignment with National/State schemes or priority
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
2	Cluster Approach Organic Farming 03 Years	Patratu, Ramgarh. Gola (aspirational Blocks) and Mandu, Chitarpur, Dulmi Block (All Six Blocks) of Ramgarh district of Jharkhand	2,94,54,000/-	91,07,287/-	91,07,287/-	579 Farmers	PMKKKY of DMFT, Ramgarh, Jharkhand	02, 05, 08, 12, 13	Government Scheme implemented by Avtar Development Foundation
3	Samekit Birsa Gram Vikas Yojna sah Krishak Pathshala Yojna 05 Years	Hunterganj Block of Chatra district of Jharkhand	3,13,00,000/-	--	--	750 Farmers	KP Yojna by Directorate of Agriculture, Govt. of Jhakhand	02, 05, 08, 12, 13	Jhakhand Government Scheme implemented by Avtar Development Foundation
4	Skill Development Program	Chalkusha Block of Hazaribag District of Jharkhand	17,38,220/-			330 Beneficiaries	Under Pradhan Mantri Adarsh Gram Yojana, Govt. of Jharkhand		Jhakhand Government Scheme implemented by Avtar Development Foundation

Add more rows, 1 row for each **of Top 5 activities/ interventions/ programs/ projects**

1b) Details of Scale of operations

(Including Employee and Volunteer strength)

S1: Upto Rs1 Cr	***S2: More than Rs1 Cr***
Must Reply	*Must Reply*

Sl. No.	Item	Details
1	**Scale of Operations** The scale of the operations shall be explained by: 1.1 net turn-over/annual budget/annual spending in last 3 years, 1.2 number of beneficiaries[2] 1.3 number of locations of operations 1.4 whether at national/ state level/ district level	
2	**Number of Employees** Total number of employees shall be disclosed separately as 2.1 permanent employees, 2.2 temporary employees and 2.3 employees on contract	 10 5 5
3	**Number of Volunteers** The nature and scale of activities performed by volunteers shall be disclosed.	 30 volunteers in several villages

[2] Beneficiaries includes entities such as individual, person, thing, article, unit, body, creature

1c) Details of top donors or investors of the organisation

List of Top 5 donors or investors (budget wise*)*

S1: Upto Rs1 Cr	***S2: More than Rs1 Cr***
Must Reply	*Must Reply*

#	Donor or Investor Name	Geography	Total Programme Cost (in INR)	Expenditure in the Previous Year (in INR)	Cumulative Expenditure (in INR)	Total Outreach (to Beneficiaries[3])	SDG Goal	Alignment with National / State schemes or priority
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*

[3] Beneficiaries includes entities such as individual, person, thing, article, unit, body, creature

#	Donor or Investor Name	Geography	Total Programme Cost (in INR)	Expenditure in the Previous Year (in INR)	Cumulative Expenditure (in INR)	Total Outreach (to Beneficiaries[3])	SDG Goal	Alignment with National / State schemes or priority
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*
Sr. No	*Provide Donor's name*	*List the States with Districts covered by the programme. Mention how many of these cover aspirational blocks as per NITI Aayog*	*Total Programme Budget supported/ sanctioned by the donor during the life of the project*	*Expenditure in the Previous Financial Year under review against this Donor's funding*	*Expenditure against this Donor's funding from the programme inception till the end of the Previous Financial Year under review. If it is an ongoing funding from this donor, then at least for the last 5 Financial Years*	***Direct-** beneficiaries directly impacted like students of school **Indirect-** beneficiaries indirectly impacted like families of students **Institutional-** entities impacted like other schools in the area*	*Select 1 SDG Goal that is most impacted by the programme*	*List the schemes or national goals to which programme is aligned, if any*
1	DRDA, Hazaribag district Administration	Barhi (aspirational Block) of Hazaribag district of Jharkhand	1,73,43,500/-	28,59,704/-	97,11,489/-	534	02, 05, 08, 12, 13	National Scheme

Form 1B - Annual Self-Disclosures Report for NPOs

#	Donor or Investor Name	Geography	Total Programme Cost (in INR)	Expenditure in the Previous Year (in INR)	Cumulative Expenditure (in INR)	Total Outreach (to Beneficiaries[3])	SDG Goal	Alignment with National / State schemes or priority
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*
2	DMFT, Office of DC, Ramgarh, District Administration	Patratu, Ramgarh. Gola (aspirational Blocks) and Mandu, Chitarpur, Dulmi Blocks (All Six Blocks) of Ramgarh district of Jharkhand	2,94,54,000/-	91,07,287/-	91,07,287/-	279	02, 05, 08, 12, 13	District Scheme
3	Directorate of Agriculture, Ranchi, Jharkhand Govt.	Hunterganj Block of Chatra district of Jharkhand	3,13,00,000/-	--	--	750	02, 05, 08, 12, 13	State Scheme
4	AGY, Govt. of Jharkhand	Chalkusha Block of Hazaribag District of Jharkhand	17,38,220/-			330		District Scheme
5	PMAGY, Govt. of Jharkhand	Chalkusha Block of Hazaribag District of Jharkhand	45,99,800/-	45,99,800/-		895		District Scheme

Add more rows, 1 row for each **of Top 5 donors**

2) Disclosures on Governance aspects

2a) Reporting of related party transactions as per Income Tax Act section 13(3)

The organization shall disclose all related party transactions entered by it and reasons for the same.	***S1: Upto Rs1 Cr*** *Must comply*	***S2: More than Rs1 Cr*** *Must comply*

Name of the Party	Nature of relationship	Nature of transaction	Amount in current year	Amount in previous year	Balance Outstanding Current Year (Dr / Cr)	Balance Outstanding Previous Year (Dr / Cr)
NA	NA	NA	NA	NA	NA	NA

Definition of Related Party

If there have been transactions between related parties, during the existence of a related party relationship, the reporting enterprise to disclose the following:

(i) the name of the transacting related party;

(ii) a description of the relationship between the parties;

(iii) a description of the nature of transactions;

(iv) volume of the transactions either as an amount or as an appropriate proportion;

(v) any other elements of the related party transactions necessary for an understanding of the financial statements;

(vi) the amounts or appropriate proportions of outstanding items pertaining to related parties at the balance sheet date and provisions for doubtful debts due from such parties at that date; and

(vii) amounts written off or written back in the period in respect of debts due from or to related parties.

2b) Compliance management process

Compliance management process *Statement of compliance from senior decision maker (Chair/ CEO or equivalent) in Form 1B.4*	***S1: Upto Rs1 Cr*** *Must have*	***S2: More than Rs1 Cr*** *Must have*

3) Disclosures on Financial aspects

S1: Upto Rs1 Cr	***S2: More than Rs1 Cr***
Must Reply	*Must Reply*

Please attach the following documents:

Item	NA	Yes	No
1. Balance Sheet	Y		
2. Income & Expenditure Statement	Y		
3. Cash Flow Statement/ Receipts & Payments Account	Y		
4. Schedules to Accounts	Y		
5. Notes on Accounts & Significant Accounting Policies	Y		
6. Program-wise fund utilization for the previous year	Y		
7. Details of Auditors	Y		
8. Copy of Income Tax Return	Y		
9. Copy of Form10B/ 10BB Audit report filed with Income Tax	Y		
10. Copy of FC Return (if NPO has FCRA)	N		
11. Copy of Annual Returns filed with Registration Authority (Registrar of Companies, Registrar of Societies, Charity Commissioner)	N		

SSE may specify additional parameters that may be required to be disclosed by NPO on an annual basis.

Form 1B.2

This section covers the Annual Impact Report (AIR) that should, at a minimum, cover the aspects described below.

This should cover at least the top 67 percent of programme spending for the reporting period. For each of the thematic areas the organisation works in, as per the SEBI defined 16 thematic areas, a separate AIR is to be prepared in Form 1B.2. This would help the organisation to determine eligibility for listing projects.

If the organisation has active listed securities in the same period, they should be covered using Form 2 that needs to be assessed by a competent social impact assessor of an empanelled social impact assessment firm, for each of the listed securities.

1B.2(i) List of Programmes funded through Listed Securities on SSE for which Form 2.1 is applicable

Serial No.	Listing ID	Programme/ Project Title	Total Spending in INR on this Programme in this FY	% spending on this Programme/ Project in the FY under review	Form 2.1 Prepared (Yes/ No)
1.					
Add more rows, if needed					

1B.2(ii) List of Programmes for which AIR is prepared in this section

Serial No.	Programme/ Project Title	Total Spending in INR on this Programme in this FY	% spending on this Programme/ Project in the financial year under review	Page Nos in this report
1.				
Add more rows, if needed				

Please note: Total of 1B.2(i) and 1B.2(ii) should be at least the top 67 percent of programme spending for the reporting period.

Sub-Section 1B.2.1 Annual Impact Report (AIR) Self-Reported

of Avtar Development Foundation for the period
from 01st April 2025 to 31st March 2026
For <…… > comprising < ……..> % spending in the financial year under review
Under <.....SSE Thematic Area>

Programme start date:

Programme Objective(s):

1) Strategic Intent and Planning

Item	***S1: Upto Rs1 Cr***	***S2: More than 1 Cr***
a) What is the social or environmental or cultural challenge the organization is addressing in this thematic area? Has this changed in the last year?	*Must Reply*	*Must Reply*
b) How is the organization attending to the challenge or planning to attend to the challenge in this thematic area? Has this changed in the last year?	*Must Reply*	*Must Reply*
c) Who or what is being impacted (target segment/ affected area)? Has this changed in the last year?	*Must Reply*	*Must Reply*
d) What will be the outcomes of the activities, intervention, programs or project? Disclosure should include positive and potential unintended negative outcomes.	*Must Reply*	*Must Reply*

2) Approach

Item	***S1: Upto Rs1 Cr***	***S2: More than 1 Cr***
a) *What is the baseline status* at the start of the activity/intervention/programs or project and at the end of the last reporting period? *Baseline status incudes situation analysis/ context description at the start*	*Must Reply*	*Must Reply*

b) *What has been the past performance trend? (if relevant)*	*Must Reply*	*Must Reply*
c) What is the solution implementation plan and the measures taken for sustainability of activity/intervention/programs or project outcomes? Has there been any material change in your implementation model in the last one year?	*Must Reply*	*Must Reply*
d) *Please brief out alignment of solution to Sustainable Development Goals (SDGs)/national priorities/state priorities/ developmental priorities.*	*Must Reply*	*Must Reply*
e) How have you taken into consideration stakeholder feedback in this reporting period?	*Must Reply*	*Must Reply*
f) In the last year, what have you seen as the biggest risks to the achievement of the desired impact? How are these being mitigated?	*Must Reply*	*Must Reply*

3) Impact Indicators

Item	***S1: Upto Rs1 Cr***	***S2: More than Rs1 Cr***
a) What are the indicators used to evaluate the effectiveness and outcomes of programmes	*Must Reply*	*Must Reply*
i) Timeline specific output indicators from inception to end of project	*Must Reply*	*Must Reply*
ii) Intermediate outcomes indicators (for e.g.) - starts around mid-term and continue to end-term of project	*Must Reply when applicable*	*Must Reply when applicable*

Item	***S1: Upto Rs1 Cr***	***S2: More than Rs1 Cr***
iii) Overall outcome indicators (for e.g.) towards end-term and after end of the project period (depends on project gestation period)	*Must Reply when applicable*	*Must Reply when applicable*

4) Relevance and Sustainability

(Please share in 3-5 sentences with a supporting fact/ data point)

Item	***S1: Upto Rs1 Cr***	***S2: More than Rs1 Cr***
i) Relevance: Explain with a supporting fact/ data point how the initiative aligns with the organization's values and goals and is relevant to the target audience *ii) Sustainability: Explain with a supporting fact/ data point how the initiative is sustainable and if it can continue to make a positive impact in the future.*	*Must Reply*	*Must Reply*
a) Briefly include narratives of Social, Environmental, Cultural and Economic impact on target segment(s) in the reporting period.	*Must share any impact observed on the target segment*	*Must Reply*
b) Beneficiary[4]/Stakeholder Validation through surveys and other feedback mechanism	*Must Reply based on any simple method of*	*Must Reply*

[4] Beneficiaries includes entities such as individual, person, thing, article, unit, body, creature

Item	*S1: Upto Rs1 Cr*	*S2: More than Rs1 Cr*
	validation	

5) Photographs conveying before and after impact of the Programme
(a maximum of 3 impact situations may be shared per Programme)

S1: Upto Rs1 Cr	*S2: More than Rs1 Cr*
Must Reply	*Must Reply*

6) Annexures

S1: Upto Rs1 Cr	*S2: More than Rs1 Cr*
Must Reply	*Must Reply*

Item	**NA**	**Yes**	**No**

1) Blank copy of any questionnaire or survey forms used 2) Summary analysis of surveys undertaken 3) Impact Map linking outputs and outcomes to activities 4) Copies of other consultation details (such as focus group write-ups, workshop notes, etc.) 5) Copies of evidence summarised or quoted in the social impact report 6) Notes of the previous social impact assessment meetings (when applicable) 7) Past Social Impact Assessment Statements for the projects funded by the Listed Security (when applicable) 8) Completion certificate of approved mandatory capacity building workshops 9) Case Studies/ Stakeholder Testimonials 10) All stand-alone reports and that have contributed to the organisation's impact reporting for this period			

End of Sub-Section 1B.2.1Use Sub-Section 1B.2 format for each Programme Report[5] with Title Prefixed by Sub-section 1B.2.2, 1B.2.3, 1B.2.4, 1B.2.5 and so on for reporting additional projects totalling to 67 percent of total programme expenditure in the financial year under review mentioned at

SSE may specify additional parameters that may be required to be disclosed by SE in its AIR

[5] For each programme reported in table 1.2.(ii) in Form 1.2

Form 1B.3

Declaration

S1: Upto Rs1 Cr	*S2: More than Rs1 Cr*
Must Reply	*Must Reply*

I hereby certify that all the information provided in this report are correct and that all documents submitted by our organisation are true copies.

Authorised Representative of < Avtar Development Foundation> *Name: Pawan Kumar Gupta*

For Avtar Development Foundation

Signed:..... *Date: 03.10.2026* *Place: Delhi*

Director

Avtar Development Foundation
Lajpat Nagar
New Delhi
110024
A-121,LGF,Dayanand Colony

Seal of NPO:

==========

Form 1B.4
Statement of Compliance

I, Pawan Kumar Gupta, Director of Avtar Development Foundation certify that:

a. All activities undertaken by the Social Enterprise are in conformity with the objectives as stated in the relevant constitution documents and aligned to the vision, purpose and mission of the Social Enterprise

b. Activities reflect primacy of Social intent in the functioning of the Social Enterprise as per SEBI Act and regulations made thereunder that at least 67 percent* of our organisation's activities cover target population segments/ entities that are under-served or less privileged or live in regions recording lower performance in the development priorities of central or state governments (immediately preceding 3-year average of revenues/ expenditure/ total customer base and/or total number of beneficiaries[6])

c. I have reviewed the financial statements prepared by the Social Enterprise for the year ended ….. and to the best of my knowledge and belief these Statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. Further, these Statements together present a true and fair view of the Social Enterprise's affairs and are in compliance with the relevant Accounting Standards, applicable laws and regulations

d. To the best of my knowledge and belief, no transactions entered into by the Social Enterprise during the year ended ….. are fraudulent, illegal or violative of the laws, regulations and policies and procedures of the Social Enterprise. The Social Enterprise has complied with all applicable laws and regulations as applicable for the Social Enterprise

e. I accept responsibility for establishing and maintaining internal controls for operations as well as financial reporting and the Social Enterprise has implemented and evaluated the effectiveness of internal control systems of the Social enterprise in the conduct of operations and reporting thereon

f. I am not aware of any instance during the year of significant fraud with involvement therein of the management or any employee having a significant role in the Social Enterprise's internal control systems.

Name: **Pawan Kumar Gupta**
Director of Avtar Development Foundation

[6] Beneficiaries includes entities such as individual, person, thing, article, unit, body, creature

For Avtar Development Foundation

Director

Signed:…… Date:03.10.2026 Place: Delhi

Avtar Development Foundation
Sipat Nagar
New Delhi
110024
A-121,LGF,Dayanand Colony

Seal of NPO:

KRISHNA KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT

INDEPENDENT AUDITORS' REPORT

TO,
THE MEMBERS OF
AVTAR DEVELOPMENT FOUNDATION

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **AVTAR DEVELOPMENT FOUNDATION** ("the Company"), which comprise the balance sheet as at March 31, 2026, 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.

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 ('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 March 31, 2026, its Profit/ Loss for the year ended on that date.

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 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 Act 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.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance 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 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.

Registered Office – 301-B,U-66 Rukmani Tower, Shakarpur Delhi-110092,Email: dhirendrakumar812@gmail.com, Mob-9999700084, Phone-01143046843

Krishna Kumar & Associates ★ Chartered Accountants ★ CA INDIA

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:

- 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.

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

- 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.

- 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.

Registered Office – 301-B,U-66 Rukmani Tower, Shakarpur Delhi-110092,Email: - dhirendrakumar812@gmail.com, Mob-9999700084, Phone-01143046843

Report on other legal and regulatory requirements

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) 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;

(d) 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;

(e) 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;

(f) Internal financial controls over financial reporting of the company and operating effectiveness of such controls are not applicable on the company.

(g) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has not a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we noted that the company does not have an audit trail feature in place; therefore, we do not express any opinion on the integrity of the audit trail.



Registered Office – 301-B,U-66 Rukmani Tower, Shakarpur Delhi-110092,Email: -
dhirendrakumar812@gmail.com, Mob-9999700084, Phone-01143046843

(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; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Krishna& Associates
Chartered Accountants
FRN:005586C



DHIRENDRA KUMAR
Partner
M No: 0504516

UDIN:-26504516NBHPAT7231
Place: New Delhi
Date: 01.09.2026

Registered Office – 301-B,U-66 Rukmani Tower, Shakarpur Delhi-110092,Email: -
dhirendrakumar812@gmail.com, **Mob-9999700084, Phone-01143046843**

PART I — BALANCE SHEET

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)
CIN NO. U93000DL2013NPL253217
Balance as at 31st March, 2026

Particulars	Note No.	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of current reporting period 31.03.2025
1	2	3	4
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	1,00,000.00	1,00,000.00
(b) Reserves and surplus	2	1,17,85,707.54	92,29,129.48
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions			
(4) Current liabilities			
(a) Short-term borrowings	3	10,75,000.00	7,75,000.00
(b) Trade payables		7,63,492.08	
(c) Other current liabilities	4	89,000.00	59,500.00
(d) Short-term provisions			
TOTAL		**1,38,13,200.00**	**1,01,63,629.48**
II. ASSETS			
Non-current assets			
(1) (a) Property,Plant and Equipment			
(i) Tangible assets	5	32,65,088.62	32,79,252.44
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
(2) Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables		21,67,251.58	-
(d) Cash and cash equivalents	7	51,07,011.57	37,42,090.52
(e) Short-term loans and advances			-
(f) Other current assets	8	32,73,848.30	31,42,286.52
TOTAL		**1,38,13,200.00**	**1,01,63,629.48**

See accompanying notes to the Financial Statements.
Notes

In terms of our report attached.
For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner

UDIN - 26504516NBHPAT7231

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

ART II – STATEMENT OF PROFIT AND LOSS
AVTAR AVTAR
(FORMERLY KNOWN AS WBI CARE FOUNDATION)
CIN NO. U93000DL2013NPL253217
Statement of Profit and Loss for the year ending 31st March, 2026

	Particulars	Note No.	Figures as at the end of current reporting period 31.03.2026	Figures as at the end of current reporting period 31.03.2025
	1	2	3	4
I	Revenue from operations		16,86,281.00	-
II	Other income	9	1,85,82,354.00	1,23,13,641.00
III	**Total Income (I + II)**		**2,02,68,635.00**	**1,23,13,641.00**
IV	**Expenses:**			
	Cost of materials consumed			-
	Purchases of Stock-in-Trade		35,51,283.17	-
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade			-
				-
	Employee benefits expense	10	16,50,500.00	13,72,200.00
	Finance costs			-
	Depreciation and amortization expense	5B	14,163.82	17,890.36
	Other expenses	11-12	1,27,56,106.95	1,02,07,618.52
	Total expenses		**1,79,72,053.94**	**1,15,97,708.88**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**		**22,96,581.06**	**7,15,932.12**
VI	Exceptional items			
VII	**Profit before extraordinary items and tax (V - VI)**		**22,96,581.06**	**7,15,932.12**
VIII	Extraordinary items			
IX	**Profit before tax (VII- VIII)**		**22,96,581.06**	**7,15,932.12**
X	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
XI	Profit (Loss) for the period from continuing operations (VII-VIII)		22,96,581.06	7,15,932.12
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)**		22,96,581.06	7,15,932.12
XVI	**Earnings per equity share:**			
	(1) Basic		229.66	71.59
	(2) Diluted		229.66	71.59

See accompanying notes to the financial statements.

In terms of our report attached.
For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner

UDIN-26504516NBHPAT7231

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)
For Avtar Development Foundation
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(Formerly Known As WBI Care Foundation)
A-121, Basement, Dayanand Colony, Lajpat Nagar-IV,
New Delhi, East Delhi, DL-110024, India
RECEIPT & PAYMENT FOR THE YEAR ENDED 31st MARCH 2026

SOURCES OF FUNDS			AMOUNT (IN rupees)
Opening cash and bank balances			
Cash in Hand			7,45,494.97
Cash at Bank			29,96,595.55
Direct Incomes			
Donations Received			1,85,76,690.00
Loans(Liability)			
Prakash Janseva			3,00,000.00
Direct Expenses			
Agriculture Organic Farming			1,79,664.00
DMFT Ramgarh			9,53,500.00
Animal Husbandery			49,500.00
Indirect Expenses			
Travelling Exp			-
Indirect Incomes			
Income Tax Refund			2,906.12
Interest on IT Refund			164.00
Environment Consert			3,500.00
Other Refund			2,000.00
	Total	A	**2,14,44,686.64**

APPLICATION OF FUNDS			AMOUNT (IN `)
Current Liabilities			
Sundry Creditors			29,82,622.00
Current Assets			
Loan to Amita (Director)			-
Santosh Prajapati			-
Charitable Activities:			
Direct Expenses			-
Indirect Expenses			
Administrative Expenses			6,60,515.95
Bank Charges			-
Consultancy Fess			-
All programe exp			36,74,581.00
Repair & Maintenance			-
Power & Fuel			-
Office Expense			1,25,510.00
Office Rent			-
Salary			16,50,500.00
Other Indirect Expenses			72,08,846.12
Traveling Exp			35,100.00
Income Tax			-
NSE Fees			-
	Total	B	**1,63,37,675.07**
Closing Cash & Bank Balance		(A-B)	**51,07,011.57**
Cash at Bank			7,69,994.97
Cash in Hand			43,37,016.60

As per our report of even date attached.

For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005866C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN - 26504516NBHPAT7231

Place : New Delhi
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director

Archana Gupta
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director

Pawan Kumar Gupta
(DIN-07583882)
DIRECTOR

Place : New Delhi
Date: 01/09/2026

are capital

Particulars	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares	Amount (in Rs)	Number of shares	Amount (in Rs)
thorised ty shares of Rs. 10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
) Issued Equity shares of Rs. 10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
(c) Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	10,000.00	1,00,000.00	10,000.00	1,00,000.00
TOTAL	**10,000.00**	**1,00,000.00**	**10,000.00**	**1,00,000.00**

1 (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other change	Closing Balance
Equity shares with voting rights								
Year ended 31 March, 2025								
- Number of shares	10000.00	-	-	-	-	-	-	10000.00
- Amount (Rs. 10 each)	100000.00	-	-	-	-	-	-	100000.00

1 (ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2026		As at 31 March, 2025	
	Number of shares held	% holding in that	Number of shares	% holding in that class of
Equity shares with voting rights				
ARCHANA GUPTA	5,000.00	50.00%	5,000.00	50.00%
PAWAN KUMAR GUPTA	5,000.00	50.00%	5,000.00	50.00%
TOTAL	**10,000.00**	**100.00%**	**10,000.00**	**100.00%**

1 (iii) Details of shares held by promotor

Shares held by promotors at end of the year			% Change during the year ended 31st March 2026
Promoter Name	No of Share	% of Total Share	
ARCHANA GUPTA	5,000.00	50.00%	-
PAWAN KUMAR GUPTA	5,000.00	50.00%	-
TOTAL		100.00%	-

In terms of our report attached
For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN-26504516NBHPAT7231
Place : New Delhi
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director
ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director
PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place: New Delhi
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY AVTAR DEVELOPMENT FOUNDATION
CIN NO. U93000DL2013NPL253217
Notes forming part of the financial statements

Note 2: Reserves and surplus

Particulars	As at 31 March, 2026	As at 31 March, 2025
(a) General reserve		
Opening balance	92,29,129.48	86,17,882.22
Less: Utilize during the Year	-	(1,04,684.86)
Add: Adjustment During the Year	2,59,997.00	
Add: transferred from Provision for Taxation		-
Add: Transferred from surplus in Statement of Profit and Loss	22,96,581.06	7,15,932.12
Closing balance	**1,17,85,707.54**	**92,29,129.48**
(b) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	22,96,581.06	7,15,932.12
Add: Profit / (Loss) for the year		
Less: transferred to :	-	-
Deferred Tax		
General reserve	22,96,581.06	7,15,932.12
Closing balance		-
(C) Other Reserve		-
Total(a+b)	**1,17,85,707.54**	**92,29,129.48**

In terms of our report attached.

For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

Krishna Kumar & Associates ★ Chartered Accountants ★ CA INDIA

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN-26504516NBHPAT7231
Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

VELOPMENT FOUNDATION
LY KNOWN AS WBI CARE FOUNDATION)
U93000DL2013NPL253217
rming part of the financial statements

Note 3: Short Term Borrowings

Particulars	As at 31 March, 2026	As at 31 March, 2025
Loan from Director- Pawan Kumar Gupta	7,75,000.00	7,75,000.00
Prakash Janseva	3,00,000.00	
Total	10,75,000.00	7,75,000.00

Note 4: Other current liabilities

Particulars	As at 31 March, 2026	As at 31 March, 2025
(b) Others		
Organic Programme expenses payable		
Audit Fee Payable	89,000.00	59,500.00
Salary Payable		
SPMRM Expenses Payable		
Total	**86,010.00**	**59,500.00**

Note 6: Trade Receivables

Particulars	As at 31 March, 2026	As at 31 March, 2025
Receivables	30,584.00	
Debtors	19,89,811.58	
Total	**20,20,395.58**	-

Note 7: Cash and cash equivalents

Particulars	As at 31 March, 2026	As at 31 March, 2025
(a) Cash on hand	7,69,994.97	7,45,494.97
(b) Balances with banks		
(i) CBI Bank	37,69,000.73	24,28,579.68
(ii) IDBI Bank	22,091.20	22,091.20
(iii) HDFC Bank	5,45,351.20	5,45,351.20
(iv) PNB	573.47	573.47
Total	**51,07,011.57**	**37,42,090.52**

Note 8: Other Current Assets

Particulars	As at 31 March, 2026	As at 31 March, 2025
TDS Receivable	1,30,026.00	2,906.12
EMD	60,000.00	60,000.00
Kisaan Station Private Limited	3,00,000.00	3,00,000.00
Loan to Director	5,99,280.00	5,99,280.00
NHAI Grant Recievable	4,03,960.00	4,03,960.00
Other Receivables	30,584.00	1,77,440.00
Security Deposit	10,23,832.00	10,23,832.00
GST Input	7,10,356.90	5,59,059.00
Accrued Interest	15,809.40	15,809.40
Total	**32,73,848.30**	**31,42,286.52**

In terms of our report attached.
For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN - 26504516NBHPAT7231
Place : New Delhi
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director
ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director
PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : New Delhi
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)
CIN NO. U93000DL2013NPL253217
Notes forming part of the financial statements

Note 9: Other Income

	Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
	Donation Received	1,85,76,690.00	1,15,98,414.00
	FD Interest	-	4,830.00
	Skill Development Program (Receipt)	-	7,00,000.00
	Environment Consert	3,500.00	
	Interest on TDS Refund	164.00	
	Refund	2,000.00	
	Income Tax Refund	-	10,397.00
	Total	**1,85,82,354.00**	**1,23,13,641.00**

Note 10: Employee benefits expense

	Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
		Rs.	Rs.
(a)	Salary	16,50,500.00	13,72,200.00
(b)	Staff Welfare Expense	-	-
	Total	**16,50,500.00**	**13,72,200.00**

Note 11: Other expenses

	Particulars		For the year ended 31 March, 2026	For the year ended 31 March, 2025
			Rs.	Rs.
	Direct Expenses			
1	Krishak Pathshala Organic Farming Supported by			
	Directorate of Agriculture, Ranchi		72,78,846.00	54,05,514.00
	K.P. Adm Expenses	70,000.00		
	K.P. Deep Broring	16,13,199.00		
	K.P. Deep Irrigation	2,34,000.00		
	K.P. High value	15,46,909.00		
	K.P. HR Expenses	27,87,214.00		
	K.P. Labour Payment	2,00,250.00		
	K.P. Mushroom	3,72,475.00		
	K.P. Pig Shed	4,54,799.00		
2	Health Awareness Program		48,000.00	1,23,600.00
3	Tribal Development		49,000.00	1,98,000.00
4	Plantation Distribution Program		30,000.00	35,000.00
5	SPMRM Barhi Organic Farming		1,79,666.00	7,76,000.00
6	DMFT Ramgarh Organic Farming		9,53,500.00	6,00,000.00
7	Women Empowerment		49,000.00	59,000.00
8	S.H.G. Group Program			23,800.00
9	Awarness & Promotion Programme For Tribals,			
	Farmers, Consumers, Women & Children			63,229.00
10	National & International Day Celebration Programme		30,000.00	58,000.00
11	Animal Husbandry Program		49,500.00	51,900.00
12	E.P.O Promotion Programme		35,000.00	38,900.00
13	Skill Development Programme		32,53,915.00	12,65,220.00
14	SIDBI Mushroom Cultivation Training Programme			1,29,400.00
15	Social Sector Exchange		13,275.00	55,800.00
16	Agriculture - Organic Farming Promotion Program		1,79,664.00	3,18,245.00
17	Menstural Awareness and free Pads Distribution			
	Programme			-
			1,21,49,366.00	**92,01,608.00**

In terms of our report attached.

For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: 005536C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN 26504516NBHPAT7231
Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Devlopment Foundation
Archana Gupta
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Devlopment Foundation
Pawan Kumar Gupta
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

Note 12 : Administrative Expenses			-
1	SMS Charges	-	20.38
2	Bank Charges	768.95	1,780.14
3	Printing & Stationary	32,841.00	2,66,530.00
4	Miscellaneous Expense		19,500.00
5	Office Expenses	1,05,531.00	62,550.00
6	Travelling Expense	35,100.00	17,200.00
7	Consultancy Fees	33,000.00	11,000.00
8	Rent		1,01,500.00
9	Office Rent	3,21,000.00	1,58,000.00
10	Professional fee		8,500.00
11	NSE Fees		5,400.00
12	Power & Fuel	49,000.00	98,000.00
13	All program expenses		75,000.00
14	Repair & Maintenance	-	10,225.00
15	Audit Fee	29,500.00	29,500.00
16	Income Tax		86,010.00
17	Zila Yojana Padhadhikari Hazaribagh	-	55,295.00
	Total	**1,27,56,106.95**	**1,02,07,618.52**

In terms of our report attached.

For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner

UDIN 26504516NBHPAT7231
Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

...MENT FOUNDATION
...A DEVELOPMENT FOUNDATION
...AAOL2013NPL253217

...roperty,Plant and Equipment as per Income Tax Act, 1961

Tangible assets	Rate of Depreciation	Gross block					Depreciation / amortisation expense for the year	Net block	
		Balance as at 1 April, 2025	Additions Put to Use for 180days or more	Additions Put to use less than 180 days	Disposals	Balance as at 31 March, 2025		Balance as at 31 March, 2026	Balance as at 31 March, 2025
		(in `)	(in `)	(in `)	(in `)	(in `)	(in `)	(in `)	(in `)
(a) Block-A : Computer	40%								
Computer & Accessories		25,383.28			-	25,383.28	10,153.31	15,229.97	25,383.28
		-						-	-
		-						-	-
(b) Block-B : Plant & Machinery	15%								
Speaker		1,988.52		-	-	1,988.52	298.28	1,690.24	1,988.52
Printer		5,756.25		-	-	5,756.25	863.44	4,892.81	5,756.25
Sewing Machine		46,398.82	-	-	-	46,398.82	6,959.82	39,439.00	46,398.82
Exide Battery		36,031.65		-		36,031.65	5,404.75	30,626.90	36,031.65
Amplifier and Digital Player		2,914.75	-	-	-	2,914.75	437.21	2,477.54	2,914.75
Furniture		21,165.63	-			21,165.63	3,174.84	17,990.79	21,165.63
Office Equipment		1,970.05		-		1,970.05	295.51	1,674.54	1,970.05
Camera		30,451.05	-	-		30,451.05	4,567.66	25,883.39	30,451.05
								-	-
Land		32,04,400.00	-	-		32,04,400.00	-	32,04,400.00	32,04,400.00
Total		**33,76,460.00**	**-**	**-**	**-**	**33,76,460.00**	**32,154.82**	**33,44,305.18**	**33,76,460.00**

In terms of our report attached.
For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -00...6C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN -26504516NBHPAT7231

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)
For Avtar Development Foundation
Archana Gupta
ARCHANA GUPTA Director
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director
PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
AVTAR DEVELOPMENT FOUNDATION

Note: 5 Property,Plant and Equipment Schedule as per Companies Act, 2013

Depreciation Chart for the year ended on 31-03-2026

Asset (Select from drop down menu)	WDV as on 01/04/2025	Purchase Date	Sale during the Year	Additions during the year	Total	Depreciation Rate	Depreciation for the year	WDV as on 31-03-2026
Amplifier and Digital Player	1,607.92		-	-	1,607.92	17.87	287.34	1,320.58
Camera	16,514.32		-	-	16,514.32	18.10	2,989.09	13,525.23
Computer & Accessories	430.22		-	-	430.22	63.16	271.73	158.49
Exide Battery	19,993.03		-	-	19,993.03	18.10	3,618.74	16,374.29
Furniture	5,236.37			-	5,236.37	25.89	1,355.70	3,880.67
Office Equipment	64.74			-	64.74	45.07	29.18	35.56
Printer	3,291.64		-	-	3,291.64	18.10	595.79	2,695.85
Sewing Machine	26,639.34		-	-	26,639.34	18.10	4,821.72	21,817.62
Speaker	1,074.84		-	-	1,074.84	18.10	194.55	880.29
Land	32,04,400.00			-	32,04,400.00	-	-	32,04,400.00
Total	**32,79,252.42**		**-**	**-**	**32,79,252.42**	**-**	**14,163.82**	**32,65,088.60**

In terms of our report attached.

For KRISHNA KUMAR & ASSOCIATES
Chartered Accountants
FRN: -005586C

DHIRENDRA KUMAR
M.No. 504516
Partner
UDIN – 26504516NBHPAT7231

Place : NEW DELHI
Date: 01/09/2026

AVTAR DEVELOPMENT FOUNDATION
(FORMERLY KNOWN AS WBI CARE FOUNDATION)

For Avtar Development Foundation
Archana Gupta
Director

ARCHANA GUPTA
(DIN- 07583881)
DIRECTOR

For Avtar Development Foundation
Pawan Kumar Gupta
Director

PAWAN KUMAR GUPTA
(DIN- 07583882)
DIRECTOR

Place : NEW DELHI
Date: 01/09/2026

Acknowledgement Receipt of Income Tax Forms

(Other Than Income Tax Return)

e-Filing Anywhere Anytime
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
762066010071026	07-Oct-2026

Name	:	**AVTAR DEVELOPMENT FOUNDATION**
PAN/TAN	:	**AABCW3883D**
Address	:	**A-121,Basement, Dayanand Colony,LAJPAT NAGAR-IV,NEW DELHI,DELHI,110024**
Form No.	:	**Form 10BB (A.Y. 2023-24 onwards)**
Form Description	:	**Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A**
Assessment Year	:	**2026-27**
Financial Year	:	**-**
Month	:	**-**
Quarter	:	**-**
Filing Type	:	**Original**
Capacity	:	**Chartered Accountant**
Verified By	:	**504516**

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	Audit Repot & Balance sheet sigend_compressed.pdf	2484363	ed90ebc22d799c88d334214ccfbdd0e63e0ed3729b9693b7dd2cec8dfbfbdaff
2	Audit Repot & Balance sheet sigend_compressed.pdf	2484363	ed90ebc22d799c88d334214ccfbdd0e63e0ed3729b9693b7dd2cec8dfbfbdaff

Acknowledgement Number:767997850071026 **Date of filing : 07-Oct-2026**

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2026-27

PAN	AABCW3883D		
Name	AVTAR DEVELOPMENT FOUNDATION		
Address	A-121,Basement, Dayanand Colony , LAJPAT NAGAR-IV , NEW DELHI , 09-Delhi , 110024		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	767997850071026

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,30,026
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,30,030
Accreted Income and Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

This return has been digitally signed by PAWAN KUMAR GUPTA in the capacity of Director having PAN AESPG9705N from IP address 180.151.224.115 on 07-Oct-2026 17:05:30 DSC Sl.No & Issuer 7355904 & 11963093956716CN=SignX sub-CA for Class 3 Individual 2022,OU=Sub-CA,O=FuturiQ Systems Private Limited,C=IN

System Generated Barcode/QR Code

AABCW3883D07767997850071026e2fae1c3ec049af784dfe81af4e56302467460f2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU