# PENTACLE SOCIAL WELFARE FOUNDATION
## BALANCE SHEET AS AT 31ST MARCH, 2026

Amount in Rupees

| | PARTICULARS | NOTE NO. | As at 31-03-26 AMOUNT ₹ | As at 31-03-25 AMOUNT ₹ |
|---|---|---|---|---|
| I. | **EQUITY AND LIABILITIES** | | | |
| 1) | **SHAREHOLDERS' FUNDS** | | | |
| | Share Capital | 3 | 1,00,000.00 | 1,00,000.00 |
| | Reserves & Surplus | 4 | (98,707.00) | (54,967.00) |
| | | | **1,293.00** | **45,033.00** |
| 2) | **NON CURRENT LIABILITIES** | | | |
| | Long term Borrowings | 5 | 1,34,000 | 1,34,000 |
| 3) | **CURRENT LIABILITIES** | | | |
| | Short Term Borrowings | 6 | - | - |
| | Short Term Advances | 7 | - | - |
| | Trade Payables | 8 | - | - |
| | Other Current Liabilities | 9 | - | - |
| | Short Term Provisions | 10 | 25,000.00 | - |
| | | | **25,000.00** | - |
| | | **TOTAL** | **1,60,293.00** | **1,79,033.00** |
| II. | **ASSETS** | | | |
| 1) | **NON-CURRENT ASSETS** | | | |
| | Fixed Assets | | | |
| | 1)Tangible Assets | 11 | - | - |
| | 2)Intangible Assets | | - | - |
| | 3)Capital Work in Progress | | - | - |
| | | | - | - |
| | Investments | | | |
| | Deffered Tax Assets(Net) | 12 | - | - |
| | Long term Loans and Advances | 13 | - | - |
| | | | - | - |
| 2) | **CURRENT ASSETS** | | | |
| | Trade receivables | 14 | - | - |
| | Cash and Cash Equivalents | 15 | 1,50,293.00 | 1,64,313.00 |
| | Other Current Assets | 16 | 10,000.00 | 14,720.00 |
| | | | **1,60,293.00** | **1,79,033.00** |
| | | **TOTAL** | **1,60,293.00** | **1,79,033.00** |

The accompanying notes are an integral part of the financial statements 25

As per our report of even date attached herewith

**For Shinde Nayak & Associates**
Chartered Accountants
FRNo.: 119906W

**CA L V NAYAK**
Partner
M.No.104221
Date: 03/09/2026
UDIN:26104221LQNBBJ9202

**PENTACLE SOCIAL WELFARE FOUNDATION**

**MAHENDRA MORE**
Director
Din:01870852
Date: 03/09/2026

**Pallavi Mahendra More**
Director
Din:01870832
Place: Mumbai

## PENTACLE SOCIAL WELFARE FOUNDATION

## STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

Amount in Rupees

| | PARTICULARS | NOTE NO. | For the year ended 31-03-26 ₹ | For the year ended 31-03-25 ₹ |
|---|---|---|---|---|
| I | **INCOME** | | | |
| | Revenue from Operations | 17 | - | - |
| | Other Income | 18 | - | - |
| | **Total Income** | | - | - |
| II | **Expenditure** | | | |
| | Purchase & Direct Expenses | 19 | - | |
| | Change in Inventories | 20 | - | - |
| | Employee Benefit Expenses | 21 | - | - |
| | Finance Costs | 22 | - | - |
| | Depreciation and Amortisation Expenses | 23 | - | |
| | Other Expenses | 24 | 43,740.00 | - |
| | **Total Expenditure** | | **43,740.00** | - |
| | **Profit/Loss before Tax for the year** | | **(43,740.00)** | - |
| | **Tax Expenses** | | | |
| | Current Tax | | | - |
| | Deffered Tax | | - | - |
| | **Profit/(Loss) after Tax for the year** | | **(43,740.00)** | - |
| | Earning per Equity Share of Face Value of Rs.10/- each Basic and Diluted | | -4.37 | |

The accompanying notes are an integral part of the financial statements — 25

As per our report of even date attached herewith

**For Shinde Nayak & Associates**
Chartered Accountants
FRNo.: 119906W

**CA L V NAYAK**
**Partner**
**M.No.104221**
**UDIN:26104221LQNBBJ9202**

**PENTACLE SOCIAL WELFARE FOUNDATION**

**MAHENDRA MORE**
Director
Din:01870852
Date: 03/09/2026

**Pallavi Mahendra More**
Director
Din:01870832
Place: Mumbai

## PENTACLE SOCIAL WELFARE FOUNDATION

| Note No. | Particulars | As at 31-03-26 AMOUNT ₹ | As at 31-03-25 AMOUNT ₹ |
|---|---|---|---|
| 3 | **SHARE CAPITAL** | | |
| | ***AUTHORISED*** | 1,00,000.00 | 1,00,000.00 |
| | | | - |
| | TOTAL | **1,00,000.00** | **1,00,000.00** |
| | ***ISSUED, SUBSCRIBED & PAID UP*** | | |
| | To the Subscribers of the Memorandum | 1,00,000.00 | 1,00,000.00 |
| | | **1,00,000.00** | **1,00,000.00** |

**i) Reconciliation of the Shares Outstanding at the beginning and at the end of the Reporting Period**

There was no movement in the number and value of equity shares during the year.

**ii) The details of shareholders holding more than 5% shares in the Company**

| Name of the Shareholder | % of Holding 31/03/2026 | No. of Shares 31/03/2026 | % of Holding 31/03/2025 | No. of Shares 31/03/2025 |
|---|---|---|---|---|
| Pallavi More | 50.00 | 5,000 | 50.00 | 5,000 |
| MAHENDRA MORE | 50.00 | 5,000 | 50.00 | 5,000 |
| | | | | |
| **Total** | **100.00** | **10,000** | **100.00** | **10,000.00** |

**iii) Terms attached to Equity Shares**

The company has one class of equity share having a par value of ₹10/- per share. Each holder of equity share is entitled to one vote per share.

| Note No. | Particulars | As at 31-03-26 AMOUNT ₹ | As at 31-03-25 AMOUNT ₹ |
|---|---|---|---|
| 4 | **RESERVES & SURPLUS** | | |
| | Profit & Loss Account | | |
| | Balance Brought forward | (54,967.00) | (24,450.00) |
| | Add : Profit/Loss for the year | (43,740.00) | (30,517.00) |
| | Add: Excess I.Tax provision of previous years | | - |
| | TOTAL | **(98,707.00)** | **(54,967.00)** |
| 5 | **LONG TERM BORROWINGS** | | |
| | **Term Loan** | | |
| | - From Bank | - | - |
| | **Unsecured Loan** | | |
| | Loan From Pentacle Consultants (i) Ltd. | 1,34,000.00 | 1,34,000.00 |
| | TOTAL | **1,34,000.00** | **1,34,000.00** |

| | | | | |
|---|---|---|---|---|
| 6 | **SHORT TERM BORROWINGS** | | - | - |
| | | TOTAL | - | - |
| 7 | **SHORT TERM ADVANCES** | | - | - |
| | | TOTAL | - | - |
| 8 | **TRADE PAYABLES** | | | |
| | | TOTAL | - | - |
| 9 | **OTHER CURRENT LIABILITIES** | | | |
| | | TOTAL | - | - |
| 10 | **SHORT TERM PROVISIONS** | | | |
| | **Others** | | | |
| | Provision for Audit Fees Payable | | 25,000.00 | - |
| | | TOTAL | 25,000.00 | - |
| 11 | **FIXED ASSETS** | | - | - |
| | | | - | - |
| 12 | **DEFFERED TAX ASSETS** | | | - |
| | Opening Balance | | - | - |
| | Add: Current Year Provision | | - | - |
| | | TOTAL | - | - |



| | | | |
|---|---|---|---|
| 13 | **LONG TERM LOANS AND ADVANCES** | | |
| | | - | - |
| | TOTAL | - | - |
| 14 | **TRADE RECEIVABLES** | | |
| | Trade receivables outstanding for a period | | |
| | - less than six months from the date they are due for receipt | - | - |
| | Unsecured, considered good | | |
| | - exceeding six months from the date they are due for receipt | | - |
| | Unsecured, considered good | | |
| | TOTAL | - | - |
| 15 | **CASH AND CASH EQUIVALENT** | | |
| | Cash-in-Hand | | |
| | Cash Balance | 62,930.00 | 62,930.00 |
| | Sub Total (A) | 62,930.00 | 62,930.00 |
| | Bank Balance | | |
| | ICICI BANK LTD | 87,363.00 | 1,01,383.00 |
| | Sub Total (B) | 87,363.00 | 1,01,383.00 |
| | TOTAL(A+B) | **1,50,293.00** | **1,64,313.00** |
| 16 | **OTHER CURRENT ASSETS** | | |
| | Central Depository (Deposite) | 10,000.00 | 10,000.00 |
| | Misc.Expenses(Preliminary Expenses) | - | 4,720.00 |
| | TOTAL | **10,000.00** | **14,720.00** |

**FIXED ASSETS- TANGIBLE ASSETS (AT COST)**

**Note No. 11**

| Nature of the Assets | Gross Block | | | Depreciation | | | Net Block | |
|---|---|---|---|---|---|---|---|---|
| | As on 01.04.2025 ₹ | Additions/ (Deductions) during the Year ₹ | As on 31.03.2026 ₹ | Upto 31.3.2025 ₹ | For the Year ₹ | Upto 31.03.2026 ₹ | As on 31.03.2026 ₹ | As on 31.03.2025 ₹ |
| TOTAL ₹ | - | - | - | - | - | - | - | - |
| Previous Year ₹ | | | | | | | | |



PENTACLE SOCIAL WELFARE FOUNDATION

| Note No. | Particulares | For the year ended 31-03-26 ₹ | For the year ended 31-03-25 ₹ |
|---|---|---|---|
| 17 | **REVENUE FROM OPERATIONS** | | |
| | Sales of Products | | - |
| | | - | - |
| 18 | **OTHER INCOME** | | |
| | Hiring Exp - DG | | - |
| | Scrap Sales | | - |
| | Interest income | | - |
| | TOTAL | - | - |
| 19 | **PURCHASE AND DIRECT EXPENSES** | | |
| | Purchases of Raw Materials | | - |
| | **Net Purchase** | - | - |
| | **Direct Expense** | | |
| | Water Tranker | | - |
| | Contractor Charges | | - |
| | Hiring Charges | | - |
| | Professional Fees | | - |
| | TOTAL | - | - |



| Note No. | Particulares | For the year ended 31-03-26 ₹ | For the year ended 31-03-25 ₹ |
|---|---|---|---|
| 20 | **CHANGES IN INVESTORIES** | | |
| | Opening Stock | - | - |
| | Less:Closing Stock | - | - |
| | TOTAL | - | - |
| 21 | **EMPLOYEE BENEFITS EXPENSES** | | |
| | Salary & Bonus | | - |
| | Staff Welfare | | - |
| | Medical Expenses | | - |
| | TOTAL | - | - |
| 22 | **FINANCE COSTS** | | |
| | Bank Charges | | - |
| | ICICI Bank Loan Preocessing Fees | | |
| | TOTAL | - | - |
| 23 | **DEPRECIATION AND AMORTISATION EXPENSES** | | |
| | Depreciation | | - |
| | | - | - |
| 24 | **OTHER EXPENSES** | | |
| | Audit Fess | 25,000.00 | |
| | CDSL Charges | 5,900.00 | |
| | Demat Charges | 4,720.00 | |
| | Misc Expenses | 4,720.00 | |
| | ROC Expenses | 3,400.00 | |
| | TOTAL | **43,740.00** | - |
| 25 | **EARNINGS PER SHARE (EPS)** | | |
| a | Profit after tax | (43,740.00) | - |
| b | Weighted average number of Equity Shares | 10,000.00 | 10,000.00 |
| c | Nominal Value of Equity Shares | | |
| d | Basic & Diluted Earnings per Equity Share | (4.37) | - |



# PENTACLE SOCIAL WELFARE FOUNDATION

## BALANCE SHEET AS ON 31ST MARCH 2025

| Particulars | Note No. | As at March 31, 2025 (RS) | As at March 31, 2024 (RS) |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) Share Capital | I | 1,00,000 | 1,00,000 |
| (b) Reserves and Surplus | II | -54967 | -24450 |
| (c) Money received against share warrants | | | |
| **(2) Share application money pending allotment** | | | |
| **(3) Non-Current Liabilities** | | | |
| (a) Long-term borrowings | III | 134000 | 0 |
| (b) Deferred tax liabilities (Net) | | | |
| (c) Other Long term liabilities | | | |
| (d) Long term provisions | | | |
| **(4) Current Liabilities** | | | |
| (a) Short-term borrowings | | | |
| (b) Trade payables | | | |
| (c) Other current liabilities | IV | 0 | 0 |
| (d) Short-term provisions | V | 0 | 23100 |
| **Total** | | **179033** | **98650** |
| **II.ASSETS** | | | |
| **(1) Non-current assets** | | | |
| *(a) Fixed assets* | | | |
| (i) Tangible assets | | | |
| (ii) Intangible assets | | | |
| (iii) Capital work-in-progress | VI | 0 | 0 |
| (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 | | | |
| (d) Cash and cash equivalents | VII | 164313 | 93930 |
| (e) Short-term loans and advances | | | |
| (f) Other current assets | VIII | 14720 | 4720 |
| **Total** | | **179033** | **98650** |

**Notes on Accounts**

**As per our Audit Report of even date attached**

**For and on behalf of**

**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**
**PLACE : MUMBAI.**
**DATE : 02/09/2025**
**UDIN NO.: 25104221BMKNSZ7236**

**For and on behalf of the Board**

For PENTACLE SOCIAL WELFARE FOUNDATION

Authorised Signatory

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

For PENTACLE SOCIAL WELFARE FOUNDA

Authorised Sig

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

| Particulars | Note No | As at March 31, 2025 (RS) | As at March 31, 2024 (RS) |
|---|---|---|---|
| I. Revenue from operations | IX | 0 | 0 |
| II. Other Income | X | 0 | 0 |
| **III. Total Revenue (I +II)** | | **0** | **0** |
| *IV. Expenses:* | | | |
| Cost of materials consumed | | | |
| Purchase of Stock-in-Trade | | | |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | XI | 0 | 0 |
| Employee benefit expense | XII | 0 | 0 |
| Financial costs | | | |
| Depreciation and amortization expense | | | |
| Other expenses | XIII | 30517 | 0 |
| **Total Expenses** | | **30517** | **0** |
| V. Profit before exceptional and extraordinary items and tax (III - IV) | | -30517 | 0 |
| VI. Exceptional Items | | 0 | 0 |
| VII. Profit before extraordinary items and tax (V - VI) | | -30517 | 0 |
| VIII. Extraordinary Items | | 0 | 0 |
| IX. Profit before tax (VII - VIII) | | -30517 | 0 |
| X. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| (3) Assessment Dues | | - | - |
| (4) Short provision for SA Tax | | - | - |
| XI. Profit(Loss) from the period from continuing operations | | -30517 | 0 |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discontinuing operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| **XV. Profit/(Loss) for the period (XI + XIV)** | | **-30517** | **0** |
| XVI. Earning per equity share: | | | |
| (1) Basic | | | |
| (2) Diluted | | | |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 02/09/2025**
**UDIN NO.: 25104221BMKNSZ7236**

**For and on behalf of the Board**
For PENTACLE SOCIAL WELFARE FOUNDATION
Authorised Signatory

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Balance Sheet As On 31.03.2025**

| | AS ON 31.03.2025 | AS ON 31.03.2024 |
|---|---|---|
| **Note No. I - Share Capital** | | |
| **(a) Authorised** | | |
| 10000 Equity Shares of Rs. 10 each | 100000 | 100000 |
| | **100000** | **100000** |
| **(b) Issued** | | |
| 10000 Equity Shares of Rs. 10 each | 100000 | 100000 |
| | **100000** | **100000** |
| **2.1 Details of Shareholders holding more than 5% of the issued Shares** | | |
| **Name of the Share Holders :** | **Total Shares** | **Total Shares** |
| Mahendra More | 5000 | 5000 |
| Pallavi More | 5000 | 5000 |
| | **10000** | **10000** |
| **Note No. II - Reserve & Surplus** | | |
| Opening Balance | -24450 | -24450 |
| (+) Current Year Profit | -30517 | 0 |
| | **-54967** | **-24450** |
| **Note No. III - Long Term Borrowings** | | |
| Secured Loans | | |
| **Unsecured Loans** | | |
| Loan from Directors | 0 | 0 |
| Loan FromPentacle Consultants (I) Pvt Ltd | 134000 | 0 |
| | **134000** | **0** |
| **Note No. IV - Other Current Liablities** | | |
| Income Tax | 0 | 0 |
| | **0** | **0** |
| **Note No. V - Short Term Provisions** | | |
| ROC Provision A.Y. 2018-19 | 0 | 22500 |
| ROC Provision A.Y. 2019-20 | 0 | 600 |
| | **0** | **23100** |
| **Note No. VI - Inventory** | | |
| Closing WIP | 0 | 0 |
| | **0** | **0** |
| **Note No. VII - Cash & Cash Equivalents** | | |
| Cash Balance | 62930 | 93930 |
| Balance with Banks | 101383 | 0 |
| | **164313** | **93930** |
| **Note No. VIII - Other Current Assets** | | |
| Deposits | 10000 | 0 |
| **Miscelleneous Expenses** | | |
| Preliminary Expenses | 4720 | 4720 |
| | **14720** | **4720** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 02/09/2025**
**UDIN NO.: 25104221BMKNSZ7236**

**For and on behalf of the Board**
For PENTACLE SOCIAL WELFARE FOUNDATION

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

Authorised Signatory

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Profit & Loss A/c As On 31.03.2025**

| | AS ON 31.03.2025 | AS ON 31.03.2024 |
|---|---|---|
| **Note No. IX - Revenue from Operations** | | |
| Sales | 0 | 0 |
| | 0 | 0 |
| **Note No. X - Other Income** | | |
| Interest On FD | 0 | 0 |
| | **0** | **0** |
| **Note No. XI CHANGES IN WIP** | | |
| Opening WIP | 0 | 0 |
| Less:Closing WIP | 0 | 0 |
| | 0 | 0 |
| **Note No. XII - Employee Benefit Expenses** | | |
| Salary | 0 | 0 |
| | **0** | **0** |
| **Note No. XIII - Other Expenses** | | |
| Office expenses | 0 | 0 |
| ROC Fees | 7900 | 0 |
| Preliminery Expenses written off | 0 | 0 |
| CDSL Expenses | 22617 | 0 |
| | **30517** | **0** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 02/09/2025**
**UDIN NO.: 25104221BMKNSZ7236**

**For and on behalf of the Board**
For PENTACLE SOCIAL WELFARE FOUNDATION

Authorised Signatory

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## BALANCE SHEET AS ON 31ST MARCH 2024

| Particulars | Note No. | As at March 31, 2024 (RS) | As at March 31, 2023 (RS) |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) Share Capital | I | 1,00,000 | 1,00,000 |
| (b) Reserves and Surplus | II | -24450 | -24450 |
| (c) Money received against share warrants | | | |
| **(2) Share application money pending allotment** | | | |
| **(3) Non-Current Liabilities** | | | |
| (a) Long-term borrowings | III | 0 | 500000 |
| (b) Deferred tax liabilities (Net) | | | |
| (c) Other Long term liabilities | | | |
| (d) Long term provisions | | | |
| **(4) Current Liabilities** | | | |
| (a) Short-term borrowings | | | |
| (b) Trade payables | | | |
| (c) Other current liabilities | IV | 0 | 0 |
| (d) Short-term provisions | V | 23100 | 23100 |
| **Total** | | **98650** | **598650** |
| **II.ASSETS** | | | |
| **(1) Non-current assets** | | | |
| *(a) Fixed assets* | | | |
| (i) Tangible assets | | | |
| (ii) Intangible assets | | | |
| (iii) Capital work-in-progress | VI | 0 | 0 |
| (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 | | | |
| (d) Cash and cash equivalents | VII | 93930 | 593930 |
| (e) Short-term loans and advances | | | |
| (f) Other current assets | | | |
| **(3)Misc Expenditure** | | | |
| Misc Expenses Not W/off | VIII | 4720 | 4720 |
| Profit & Loss A/c (Dr.) | | 0 | 0 |
| **Total** | | **98650** | **598650** |

**Notes on Accounts**

**As per our Audit Report of even date attached**

**For and on behalf of**

**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**
**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

**For and on behalf of the Board**

For PENTACLE SOCIAL WELFARE FOUNDATION

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

Authorised Signatory

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

| Particulars | Note No | As at March 31, 2024 (RS) | As at March 31, 2023 (RS) |
|---|---|---|---|
| I. Revenue from operations | IX | 0 | 0 |
| II. Other Income | X | 0 | 0 |
| **III. Total Revenue (I +II)** | | **0** | **0** |
| *IV. Expenses:* | | | |
| Cost of materials consumed | | | |
| Purchase of Stock-in-Trade | | | |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | XI | 0 | 0 |
| Employee benefit expense | XII | 0 | 0 |
| Financial costs | | | |
| Depreciation and amortization expense | | | |
| Other expenses | XIII | 0 | 0 |
| **Total Expenses** | | **0** | **0** |
| V. Profit before exceptional and extraordinary items and tax (III - IV) | | 0 | 0 |
| VI. Exceptional Items | | 0 | 0 |
| VII. Profit before extraordinary items and tax (V - VI) | | 0 | 0 |
| VIII. Extraordinary Items | | 0 | 0 |
| IX. Profit before tax (VII - VIII) | | 0 | 0 |
| X. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| (3) Assessment Dues | | - | - |
| (4) Short provision for SA Tax | | - | - |
| XI. Profit(Loss) from the period from continuing operations | | 0 | 0 |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discontinuing operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| **XV. Profit/(Loss) for the period (XI + XIV)** | | **0** | **0** |
| XVI. Earning per equity share: | | | |
| (1) Basic | | | |
| (2) Diluted | | | |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS FRN.115308W MUMBAI-10

**For and on behalf of the Board**
**For PENTACLE SOCIAL WELFARE FOUNDATION**

Authorised Signatory

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Balance Sheet As On 31.03.2024**

| | AS ON 31.03.2024 | AS ON 31.03.2023 |
|---|---|---|
| **Note No. I - Share Capital** | | |
| **(a) Authorised** | | |
| 10000 Equity Shares of Rs. 10 each | 100000 | 100000 |
| | **100000** | **100000** |
| **(b) Issued** | | |
| 10000 Equity Shares of Rs. 10 each | 100000 | 100000 |
| | **100000** | **100000** |
| **2.1 Details of Shareholders holding more than 5% of the issued Shares** | | |
| **Name of the Share Holders :** | **Total Shares** | **Total Shares** |
| Mahendra More | 5000 | 5000 |
| Pallavi More | 5000 | 5000 |
| | **10000** | **10000** |
| **Note No. II - Reserve & Surplus** | | |
| Opening Balance | -24450 | -24450 |
| (+) Current Year Profit | 0 | 0 |
| | **-24450** | **-24450** |
| **Note No. III - Long Term Borrowings** | | |
| Secured Loans | | |
| Unsecured Loans | | |
| **Loan from Directors** | | |
| Pentacle Consultants (I) Pvt Ltd | 0 | 0 |
| | 0 | 500000 |
| | **0** | **500000** |
| **Note No. IV - Other Current Liablities** | | |
| Income Tax | 0 | 0 |
| | **0** | **0** |
| **Note No. V - Short Term Provisions** | | |
| ROC Provision A.Y. 2018-19 | 22500 | 22500 |
| ROC Provision A.Y. 2019-20 | 600 | 600 |
| | **23100** | **23100** |
| **Note No. VI - Inventory** | | |
| Closing WIP | 0 | 0 |
| | **0** | **0** |
| **Note No. VII - Cash & Cash Equivalents** | | |
| Cash Balance | 93930 | 93930 |
| Balance with Banks | 0 | 500000 |
| | **93930** | **593930** |
| **Note No. VIII - Other Current Assets** | | |
| **Miscelleneous Expenses** | | |
| Preliminary Expenses | 4720 | 4720 |
| | **4720** | **4720** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

**For and on behalf of the Board**
**For PENTACLE SOCIAL WELFARE FOUNDATION**

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**Authorised Signatory**
**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Profit & Loss A/c As On 31.03.2024**

| | AS ON 31.03.2024 | AS ON 31.03.2023 |
|---|---|---|
| **Note No. IX - Revenue from Operations** | | |
| Sale of Flat | 0 | 0 |
| | 0 | 0 |
| **Note No. X - Other Income** | | |
| Interest On FD | 0 | 0 |
| | **0** | **0** |
| **Note No. XI CHANGES IN WIP** | | |
| Opening WIP | 0 | 0 |
| Less:Closing WIP | 0 | 0 |
| | 0 | 0 |
| **Note No. XII - Employee Benefit Expenses** | | |
| Salary | 0 | 0 |
| | **0** | **0** |
| **Note No. XIII - Other Expenses** | | |
| Office expenses | 0 | 0 |
| ROC Fees | 0 | 0 |
| Preliminery Expenses written off | 0 | 0 |
| | **0** | **0** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS REG.119900W MUMBAI-14

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.:24104221BKAMPC5628**

**For and on behalf of the Board**

For PENTACLE SOCIAL WELFARE FOUNDATION
Authorised Signatory
**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

For PENTACLE SOCIAL WELFARE FOUNDATION
Authorised Signatory
**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

### 1. BASIS OF PRESENTATION OF FINANCIAL STATEMENTS:

a) The Company follows **mercantile system** and recognizes significant items of income and expenditure on accrual basis in general, except in case of significant uncertainties.

b) The accounts are prepared on the historical cost basis and on the accounting principles of a **going concern**.

c) Accounting policies not specially referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

d) All expenditure and income to the extent considered payable and receivable respectively are accounted for on accrual basis.

### 2. FIXED ASSETS & DEPRECIATION:

Fixed Assets are stated at cost of acquisition less Depreciation. Cost comprises price and other identifiable direct expenses attributed to acquisition of fixed assets up to date of its intended use.

### 3. RELATED PARTY DISCLOSURE:

As per Accounting Standard 18, the disclosures of transactions with the related parties as defined in the Accounting Standard are not given as there were no such transactions to be disclosed under related party disclosures:

### 4. CASH AND CASH EQUIVALENTS :

Cash and Cash Equivalents in the Balance Sheet comprise of cash at bank, which was nil as on balance sheet date and in hand and short term investments with an original Maturity of three months or less.

**FOR SHINDE NAYAK & ASSOCIATES**
**CHARTERED ACCOUNTANTS**

**CA. L. V. NAYAK**
**PARTNER**
**MEM NO. 104221**
**PLACE : MUMBAI**
**DATED: 21-08-2024**
**UDIN : 24104221BKAMPC5628**

**FOR PENTACLE SOCIAL WELFARE FOUNDATION**

For PENTACLE SOCIAL WELFARE FOUNDATION

Authorised Signatory

**MR. MAHENDRA MORE**
**(DIRECTOR)**
**DIN: 01870852**

**MRS. PALLAVI MORE**
**(DIRECTOR)**
**DIN: 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## BALANCE SHEET AS ON 31ST MARCH 2024

| Particulars | Note No. | As at March 31, 2024 (Rs in '00') | As at March 31, 2023 (RS in '00') |
|---|---|---|---|
| **I. EQUITY AND LIABILITIES** | | | |
| **(1) Shareholder's Funds** | | | |
| (a) Share Capital | I | 1,000 | 1,000 |
| (b) Reserves and Surplus | II | -245 | -245 |
| (c) Money received against share warrants | | | |
| **(2) Share application money pending allotment** | | | |
| **(3) Non-Current Liabilities** | | | |
| (a) Long-term borrowings | III | 5000 | 5000 |
| (b) Deferred tax liabilities (Net) | | | |
| (c) Other Long term liabilities | | | |
| (d) Long term provisions | | | |
| **(4) Current Liabilities** | | | |
| (a) Short-term borrowings | | | |
| (b) Trade payables | IV | 0 | 0 |
| (c) Other current liabilities | V | 231 | 231 |
| (d) Short-term provisions | | | |
| **Total** | | **5987** | **5987** |
| **II.ASSETS** | | | |
| **(1) Non-current assets** | | | |
| *(a) Fixed assets* | | | |
| (i) Tangible assets | | | |
| (ii) Intangible assets | VI | 0 | 0 |
| (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 | VII | 5939 | 5939 |
| (d) Cash and cash equivalents | | | |
| (e) Short-term loans and advances | | | |
| (f) Other current assets | | | |
| **(3)Misc Expenditure** | VIII | 47 | 47 |
| Misc Expenses Not W/off | | 0 | 0 |
| Profit & Loss A/c (Dr.) | | | |
| **Total** | | **5987** | **5987** |

**Notes on Accounts**

**As per our Audit Report of even date attached**

**For and on behalf of**

**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**
**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

SHINDE NAYAK & ASSOCIATES * CHARTERED ACCOUNTANTS REG.119966W * MUMBAI-14 *

**For and on behalf of the Board**

**For PENTACLE SOCIAL WELFARE FOUNDATION**

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

Authorised Signatory

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

## PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

| Particulars | Note No | As at March 31, 2024 (RS in '00') | As at March 31, 2023 (RS in '00') |
|---|---|---|---|
| I. Revenue from operations | IX | 0 | 0 |
| II. Other Income | X | 0 | 0 |
| **III. Total Revenue (I +II)** | | **0** | **0** |
| *IV. Expenses:* | | | |
| Cost of materials consumed | | | |
| Purchase of Stock-in-Trade | | | |
| Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | XI | 0 | 0 |
| Employee benefit expense | XII | 0 | 0 |
| Financial costs | | | |
| Depreciation and amortization expense | XIII | 0 | 0 |
| Other expenses | | **0** | **0** |
| **Total Expenses** | | | |
| V. Profit before exceptional and extraordinary items and tax (III - IV) | | 0 | 0 |
| VI. Exceptional Items | | 0 | 0 |
| VII. Profit before extraordinary items and tax (V - VI) | | 0 | 0 |
| VIII. Extraordinary Items | | 0 | 0 |
| IX. Profit before tax (VII - VIII) | | 0 | 0 |
| X. Tax expense: | | | |
| (1) Current tax | | - | - |
| (2) Deferred tax | | - | - |
| (3) Assessment Dues | | - | - |
| (4) Short provision for SA Tax | | - | - |
| XI. Profit(Loss) from the period from continuing operations | | 0 | 0 |
| XII. Profit/(Loss) from discontinuing operations | | - | - |
| XIII. Tax expense of discontinuing operations | | - | - |
| XIV. Profit/(Loss) from Discontinuing operations (XII - XIII) | | - | - |
| **XV. Profit/(Loss) for the period (XI + XIV)** | | **0** | **0** |
| XVI. Earning per equity share: | | | |
| (1) Basic | | | |
| (2) Diluted | | | |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS REG.119908W MUMBAI-14

**For and on behalf of the Board**

For PENTACLE SOCIAL WELFARE FOUNDATION

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

Authorised Signatory
**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Balance Sheet As On 31.03.2024**

| | AS ON 31.03.2024 (RS in '00') | AS ON 31.03.2023 (RS in '00') |
|---|---|---|
| **Note No. I - Share Capital** | | |
| **(a) Authorised** | | |
| 10000 Equity Shares of Rs. 10 each | 1000 | 1000 |
| | **1000** | **1000** |
| **(b) Issued** | | |
| 10000 Equity Shares of Rs. 10 each | 1000 | 1000 |
| | **1000** | **1000** |
| **2.1 Details of Shareholders holding more than 5% of the issued Shares** | | |
| **Name of the Share Holders :** | **Total Shares** | **Total Shares** |
| Mahendra More | 5000 | 5000 |
| Pallavi More | 5000 | 5000 |
| | **10000** | **10000** |
| **Note No. II - Reserve & Surplus** | | |
| Opening Balance | -245 | -245 |
| (+) Current Year Profit | 0 | 0 |
| | **-245** | **-245** |
| **Note No. III - Long Term Borrowings** | | |
| Secured Loans | | |
| Unsecured Loans | 0 | 0 |
| **Loan from Directors** | | |
| Pentacle Consultants (I) Pvt Ltd | 5000 | 5000 |
| | **5000** | **5000** |
| **Note No. IV - Other Current Liablities** | | |
| Income Tax | 0 | 0 |
| | **0** | **0** |
| **Note No. V - Short Term Provisions** | | |
| ROC Provision A.Y. 2018-19 | 225 | 225 |
| ROC Provision A.Y. 2019-20 | 6 | 6 |
| | **231** | **231** |
| **Note No. VI - Inventory** | | |
| Closing WIP | 0 | 0 |
| | **0** | **0** |
| **Note No. VII - Cash & Cash Equivalents** | | |
| Cash Balance | 939 | 939 |
| Balance with Banks | 5000 | 5000 |
| | **5939** | **5939** |
| **Note No. VIII - Other Current Assets** | | |
| **Miscelleneous Expenses** | | |
| Preliminary Expenses | 47 | 47 |
| | **47** | **47** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.: 24104221BKAMPC5628**

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS REG. 119296W MUMBAI-14

**For and on behalf of the Board**
**For PENTACLE SOCIAL WELFARE FOUNDATION**

**DIRECTOR**
**Mahendra More**
**DIN : 01870852**

**DIRECTOR**
**Pallavi More**
**DIN : 01870832**

Authorised Signatory

# PENTACLE SOCIAL WELFARE FOUNDATION

**Notes Forming Part Of Profit & Loss A/c As On 31.03.2024**

| | AS ON 31.03.2024 (RS in '00') | AS ON 31.03.2023 (RS in '00') |
|---|---|---|
| **Note No. IX - Revenue from Operations** | | |
| Sale of Flat | 0 | 0 |
| | 0 | 0 |
| **Note No. X - Other Income** | | |
| Interest On FD | 0 | 0 |
| | **0** | **0** |
| **Note No. XI CHANGES IN WIP** | | |
| Opening WIP | 0 | 0 |
| Less:Closing WIP | 0 | 0 |
| | 0 | 0 |
| **Note No. XII - Employee Benefit Expenses** | | |
| Salary | 0 | 0 |
| | **0** | **0** |
| **Note No. XIII - Other Expenses** | | |
| Office expenses | 0 | 0 |
| ROC Fees | 0 | 0 |
| Preliminery Expenses written off | 0 | 0 |
| | **0** | **0** |

**Notes on Accounts**

**As per our Audit Report of even date attached**
**For and on behalf of**
**SHINDE NAYAK & ASSOCIATES**

**(L. V. NAYAK)**
**PARTNER**
**MEM. NO.- 104221**

**PLACE : MUMBAI.**
**DATE : 21-08-2024**
**UDIN NO.:24104221BKAMPC5628**

SHINDE NAYAK & ASSOCIATES CHARTERED ACCOUNTANTS MUMBAI-14

**For and on behalf of the Board**

For PENTACLE SOCIAL WELFARE FOUNDATION

Authorised Signatory

| DIRECTOR | DIRECTOR |
|---|---|
| Mahendra More | Pallavi More |
| DIN : 01870852 | DIN : 01870832 |

Note 28
Analytical Ratios

| Particulars | For the year ended 31st March, 2024 Rs. In Hundred | For the year ended 31st March, 2023 Rs. In Hundred | Variance % | Reasons for Variance |
|---|---|---|---|---|
| a)Current Ratio | 25.71 | 25.71 | 0.00 | same |
| Current Assets | 5939 | 5939 | | |
| Current Liabilities | 231 | 231 | | |
| b) Debt-Equity Ratio | 0.00 | 0.00 | 0.00 | No Outside Debts |
| Total debt | 0 | 0 | | |
| Shareholders Equity | 756 | 756 | | |
| c) Debt Service Coverage Ratio | 0 | 0 | 0.00 | No Outside Debts |
| Earnings available for debt service | 0 | 0 | | |
| debt service | 0 | 0 | | |
| d) Return on Equity Ratio | 0 | 0 | 0.00 | No Equity |
| Net Profits after taxes — Preference Dividend (if any) | 0 | 0 | | |
| Average Shareholder's Equity | 1000 | 1000 | | |
| e) Inventory turnover ratio | 0 | 0 | 0.00 | No Inventory |
| Cost of Gœds Sold or Sales | 0 | 0 | | |
| Average Inventory | 0 | 0 | | |
| f) Trade Reœivables turnover ratio | 0 | 0 | 0.00 | No Trade Reœivables |
| Net Credit sales | 0 | 0 | | |
| Average Trade Debtors / Accounts reœivable | 0 | 0 | | |
| g) Trade payables turnover ratio, | 0 | 0 | 0.00 | No Trade payables |
| Net Credit Purchases | 0 | 0 | | |
| Avergae Trade Payables | 0 | 0 | | |
| h) Net capital turnover ratio, | 0 | 0 | 0.00 | No Net capital turnover |
| Net Sales | 0 | 0 | | |
| Average Working Capital | 5708 | 5708 | | |
| i) Net profit raüo, | 0 | 0 | 0.00 | No Profit |
| Net profit | 0 | 0 | | |
| Net Sales | 0 | 0 | | |
| j) Return on Capital employed, | 0 | 0 | 0.00 | No return on capital employed |
| Earnings Before Interest and tax ( EBIT) | 0 | 0 | | |
| Capital employed | 756 | 756 | | |