

**ANDAMANS CONSERVANCY FOUNDATION**

Regd. Office – 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Noida,  
Gautam Buddha Nagar - 201301, India  
U85300UP2022NPL157649  
(A Company licensed u/s 8 of Companies Act, 2013)


**BALANCE SHEET AS AT 31 MARCH 2025**

(Rs. in Hundreds)

Particulars	Refer Sch No.	31 March 2025	31 March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholder's Funds</b>			
(a) Share Capital	3	1,000	1,000
(b) Reserves and Surplus	4	4,955	2,787
<b>2 Current Liabilities</b>			
(a) Other Current Liabilities	5	653	656
<b>TOTAL</b>		<b>6,608</b>	<b>4,442</b>
<b>II. ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property Plant and Equipment's & Intangible Assets	6		
(i) Tangible Assets	6(a)	2,991	1,391
<b>2 Current Assets</b>			
(a) Cash and Cash Equivalents	7	3,618	3,052
(b) Other Current Assets	8	-	-
<b>TOTAL</b>		<b>6,608</b>	<b>4,442</b>

The accompanying notes no. 3 to 8 are an integral part of these financial statements

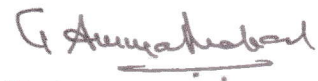
As per our report of even date attached  
For Ashwin C Nair & Co  
Chartered Accountants  
Firm's Registration Number:024885S

  
Ashwin C Nair  
Proprietor  
M No:264383  
Place :Trivandrum  
Date : 03.09.2025  
UDIN:25264383BMKUWP3286



For and on behalf of Board of Directors  
Andamans Conservancy Foundation

  
Director  
Nitin Gupta  
DIN: 10674816  
Place : Noida  
Date:02.09.2025

  
Director  
Surya Prakash Gokavarapu  
DIN: 07891888  
Place : Noida  
Date:02.09.2025


**ANDAMANS CONSERVANCY FOUNDATION**  
 Regd. Office – 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Noida,  
 Gautam Buddha Nagar - 201301, India  
 U85300UP2022NPL157649  
 (A Company licensed u/s 8 of Companies Act, 2013)

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025**

Particulars	Refer Sch No.	(Rs. In Hundreds)	
		31 March 2025	31 March 2024
I. Revenue from Operations	9	62,530	39,776
II. Other Income			
<b>III. Total Income (I + II)</b>		<b>62,530</b>	<b>39,776</b>
IV. Expenses:			
(a) Employee Benefits Expense	10	29,075	18,271
(b) Payment to Auditors	11	200	100
(c) CSR Funds Utilisation	12	21,302	20,823
(d) Depreciation and Amortization Expense	13	774	107
(e) Other Expenses	14	9,010	9,042
<b>Total Expenses</b>		<b>60,361</b>	<b>48,342</b>
V. Excess of Income Over Expenditure Before Exceptional and Extraordinary Items and Tax (III-IV)		<b>2,169</b>	<b>(8,566)</b>
VI. Exceptional Items			
VII. Excess of Income Over Expenditure Before Extraordinary Items and Tax (V - VI)		<b>2,169</b>	<b>(8,566)</b>
VIII. Extraordinary Items			
IX. Excess of Income Over Expenditure Before Tax (VII- VIII)		<b>2,169</b>	<b>(8,566)</b>
X. Tax Expense:			
(1) Current Tax		-	-
(2) Deferred Tax		-	-
XI. Excess of Income Over Expenditure for the Period From Continuing Operations (IX-X)		<b>2,169</b>	<b>(8,566)</b>
XII. Excess of Income Over Expenditure from Discontinuing Operations		-	-
XIII. Tax Expense of Discontinuing Operations		-	-
XIV. Excess of Income Over Expenditure from Discontinuing Operations (After Tax) (XII-XIII)		-	-
XV. Excess of Income Over Expenditure for the Period (XI + XIV)		<b>2,169</b>	<b>(8,566)</b>
XVI. Earnings per Equity Share:			
(1) Basic		N/A	N/A
(2) Diluted		N/A	N/A

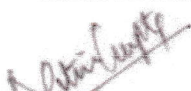
The accompanying notes no 9 to 14 are an integral part of these financial statements of the Financials

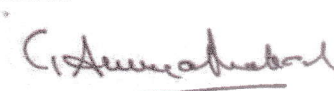
As per our report of even date attached  
 For Ashwin C Nair & Co  
 Chartered Accountants  
 Firm's Registration Number:024885S

  
 Ashwin C Nair  
 Proprietor  
 M No:264383  
 Place :Trivandrum  
 Date: 03.09.2025  
 UDIN:25264383BMKUWP3286



For and on behalf of Board of Directors  
 Andamans Conservancy Foundation

  
 Director  
 Nitin Gupta  
 DIN: 10674816  
 Place : Noida  
 Date:02.09.2025

  
 Director  
 Surya Prakash Gokavarapu  
 DIN: 07891888  
 Place : Noida  
 Date:02.09.2025

**ANDAMANS CONSERVANCY FOUNDATION**  
 Regd Office – 6th Floor, Tower A, Lotus Business Park, Plot 8, Sector 127, Noida,  
 Gautam Buddha Nagar - 201301, India  
 U85300UP2022NPL157649  
 (A Company licensed u/s 8 of Companies Act. 2013)


**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025**

Particulars	(Amount in '00)			
	2024-2025		2023-2024	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Cash Flow from Operating Activities</b>				
Surplus before tax and extra ordinary items	2,169		(8,566)	
Add: Depreciation	774		107	
Other noncash adjustments	-		-	
(Profit)/Loss on sale of fixed assets	-		-	
<b>Cash flow before working capital changes</b>	<b>2,942</b>		<b>(8,460)</b>	
<b>Increase/(Decrease) in Non-Current Liabilities</b>	<b>-</b>		<b>-</b>	
<b>Increase/(Decrease) in Current Liabilities</b>	<b>-</b>		<b>-</b>	
Other Current Liabilities	(3)		82	
<b>(Increase)/Decrease in Current Assets</b>	<b>-</b>		<b>-</b>	
Other Current Assets	-		-	
<b>Cash generated from operations</b>	<b>2,940</b>		<b>(8,378)</b>	
Income taxes Paid	-		-	
<b>Net Cash from Operating Activities</b>		<b>2,940</b>		<b>(8,378)</b>
<b>Cash flow from Investing Activities</b>				
Other Non-Current Assets	-		-	
Purchase of Fixed Assets	(2,374)		(1,497)	
<b>Net Cash Flow from Investing Activities</b>		<b>(2,374)</b>		<b>(1,497)</b>
<b>Cash Flow from Financing Activities</b>				
Proceeds from Share Capital	-		-	
<b>Net Cash Flow from Financing Activities</b>		<b>-</b>		<b>-</b>
<b>Net Increase/(Decrease) in Cash</b>		<b>566</b>		<b>(9,875)</b>
<b>Add: Cash and cash equivalents from at the beginning of the year</b>		<b>3,052</b>		<b>12,927</b>
<b>Cash and cash equivalents from at the end of the year</b>		<b>3,618</b>		<b>3,052</b>

The Cash Flow Statement has been prepared in accordance with the 'Indirect Method' as set out in the Accounting Standard (AS)-3 on 'Cash Flow Statements' as prescribed under Section 133 of the Companies Act, 2013 ('Act').

As per our report of even date attached

For Ashwin C Nair & Co  
 Chartered Accountants  
 Firm's Registration Number:024885S



Ashwin C Nair  
 Proprietor  
 M No:264383  
 Place :Trivandrum  
 Date: 03.09.2025  
 UDIN:25264383BMKUWP3286



For and on behalf of Board of Directors

Andamans Conservancy Foundation



Director  
 Nitin Gupta  
 DIN: 10674816  
 Place : Noida  
 Date:02.09.2025



Director  
 Surya Prakash Gokavarapu  
 DIN: 07891888  
 Place : Noida  
 Date:02.09.2025

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### NOTE 1 : COMPANY INFORMATION

Andamans Conservancy Foundation (the "company") registered with register of companies vide Registration Number U85300UP2022NPL157649, is a Non profit company, within the meaning of section 8 of the Companies Act, 2013 and incorporated on 04.01.2022 under the provision of the Companies Act, 2013. Pursuant to the application for the change of registered office, which was approved by the Regional Director, Northern Region vide order dated 25th February 2025, the Company filed e-Form INC-22 vide SRNAB3136314 dated 02nd April 2025 with the Registrar of Companies for shifting its registered office from 6th Floor, Tower A, Lotus Business Park, Sector 127, Noida in the State of Uttar Pradesh to Survey No. 2, Deopur Village, Mayabunder, North and Middle Andaman- 744204. The functional and reporting currency of the company is Indian Rupees (INR). The Company is also registered under Section 80G and 12A of Income Tax Act, 1961. The Company is engaged in undertaking social and non-profit activities such as ensuring environmental and ecological balance, protection of flora and fauna, social advancement and development of various communities, awareness and education on socio-ecological enhancement. The Company is also registered with the Ministry of Corporate Affairs as an Implementing Agency to undertake Corporate Social Responsibility projects/activities/programs for other entities.

### NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### 2.1 Basis of Preparation and Measurement

##### 2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

##### 2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

##### 2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

##### 2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under :

###### a Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.

Depreciation is calculated on pro rata basis on WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows:

PPE	Useful Life ( Years )
Computer & Software	3
Furniture & Fittings	10
Plant & Machinery	15



**b Revenue Recognition**

Revenue is recognized to the extent that it is probable that economic benefit will flow to the company and the revenue can be reliably computed. Revenue is measured at the fair value of the consideration received or receivable. CSR funds and donations received are recognised in the year in which the same is received.

**c Other Revenues**

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

**d Employee Benefits**

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

**e Income Taxes**

Income Taxes are computed using the tax effect accounting method where taxes are accrued in the same period that the related revenue and expenses arise. A provision, if any, is made for income tax annually based on the tax liability computed, after considering tax allowances and exemptions.

Minimum Alternate Tax (MAT), if paid, is in accordance to the tax laws, which gives rise to future economic benefit in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the company will pay normal income tax. The MAT for current year is NIL

Deferred tax asset or liability is recognized for timing differences between the profit as per financial statements and profit offered for income taxes, based on tax rates that have been enacted or substantively enacted at the Balance Sheet date. Deferred tax asset or liability is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future. Since there are no reasonable certainties in the future, the deferred tax asset or liability is not recognised in the current year.

**f Provisions, Contingent Liabilities and Contingent Assets**

A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

**g Earnings Per Share**

The Company being Section 8 Company, it is prohibited from declaration or payment of any dividend and hence the reporting under this clause is not applicable



## NOTE 3 - SHARE CAPITAL

(Rs. In Hundreds)

Particulars	31 March 2025		31 March 2024	
	Number	Rs.	Number	Rs.
<b>Authorised</b>				
10,000 Equity Shares of Rs. 10 each	10,000	1,000	10,000	1,000
<b>Issued</b>				
10,000 Equity Shares of Rs. 10 each	10,000	1,000	10,000	1,000
<b>Subscribed &amp; Paid up</b>				
10,000 Equity Shares of Rs. 10 each	10,000	1,000	10,000	1,000
<b>Total</b>	<b>10,000</b>	<b>1,000</b>	<b>10,000</b>	<b>1,000</b>

## (a) Reconciliation of the number of shares outstanding at the

(Rs. In Hundreds)

Particulars	31 March 2025		31 March 2024	
	Number of Equity Shares	Rs.	Number of Equity Shares	Rs.
<b>Balance at the Beginning of the Year</b>	10,000	1,000	10,000	1,000
Add : Equity Shares Issued During the Year	-	-	-	-
Less : Shares Redeemed	-	-	-	-
Less : Shares Cancelled	-	-	-	-
Add / Less : Others	-	-	-	-
<b>Balance at the End of the Year</b>	<b>10,000</b>	<b>1,000</b>	<b>10,000</b>	<b>1,000</b>

## (b) Details of equity shares held by shareholders holding more

(Rs. In Hundreds)

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				31 March 2025
Shri Vir Krishna Kotak	6,000	60%	10	600
Context.Resorts Pvt Ltd	1,200	12%	10	120
Context.Eat Pvt Ltd	1,000	10%	10	100
Boxcoworld Logistics India Pvt Ltd	800	8%	10	80
Boxcoworld Pvt Ltd	1,000	10%	10	100
<b>Total</b>	<b>10,000</b>	<b>100%</b>		<b>1,000</b>

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				31 March 2024
Shri Vir Krishna Kotak	6,000	60%	10	600
Context.Resorts Pvt Ltd	1,200	12%	10	120
Context.Eat Pvt Ltd	1,000	10%	10	100
Boxcoworld Logistics India Pvt Ltd	800	8%	10	80
Boxcoworld Pvt Ltd	1,000	10%	10	100
<b>Total</b>	<b>10,000</b>	<b>100%</b>		<b>1,000</b>

## (c) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.



**(d) Shareholding of Promoters**

Name of Promoters	No. of Shares	% of Total Shares	31 March 2025
			% Change during the year
Shri Vir Krishna Kotak	6,000	60%	0%
Context Resorts Pvt Ltd	1,200	12%	0%
Context Eat Pvt Ltd	1,000	10%	0%
Boxcoworld Pvt Ltd	1,000	10%	0%
<b>Total</b>	<b>9,200</b>	<b>92%</b>	<b>-</b>

Name of Promoters	No. of Shares	% of Total Shares	31 March 2024
			% Change during the year
Shri Vir Krishna Kotak	6,000	60%	0%
Context Resorts Pvt Ltd	1,200	12%	0%
Context Eat Pvt Ltd	1,000	10%	0%
Boxcoworld Pvt Ltd	1,000	10%	0%
<b>Total</b>	<b>9,200</b>	<b>92%</b>	<b>-</b>

(e) Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

Not Applicable

(f) Calls unpaid

Not Applicable

(g) Forfeited shares (amount originally paid up)

Not Applicable

**NOTE 4 - RESERVES AND SURPLUS****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
<b>(A) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	2,787	11,353
Surplus / (Deficit) for the year	2,169	(8,566)
<b>Closing balance</b>	<b>4,955</b>	<b>2,787</b>

**NOTE 5 - OTHER CURRENT LIABILITIES****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
TDS Payable	208	412
Rent and maintenance charges-Noida Payable	45	43
Audit remuneration payable	400	200
<b>Total</b>	<b>653</b>	<b>656</b>



**NOTE 6- PROPERTY PLANT AND EQUIPMENT****a. Tangible Assets****(Rs. In Hundreds)**

Particulars	Computer	Furniture & Fixtures	Plant & Machinery	Total
<b>Gross Block - Owned</b>				
As at 31-Mar-2024	525	817	155	1,497
Additions	-	1,936	437	2,374
Deletions	-	-	-	-
As at 31-Mar-2025	525	2,753	592	3,871
<b>Depreciation - Owned</b>				
As at 31-Mar-2024	92	13	1	107
Charge for the year	274	437	63	774
Deletions	-	-	-	-
As at 31-Mar-2025	366	450	64	880
<b>Net Block - Owned</b>				
As at 31-Mar-2024	433	804	154	1,391
As at 31-Mar-2025	160	2,303	528	2,991

**b. Title deeds of Immovable Property not held in name of the Company**

Not Applicable

**c. Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017**

Not Applicable

**NOTE 7: CASH AND CASH EQUIVALENTS****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
<b>Cash &amp; Cash Equivalents</b>		
(a) Cash	4	4
(b) Balance with Banks	3,607	3,034
Imprest account	7	14
<b>Total</b>	<b>3,618</b>	<b>3,052</b>

**NOTE 8: OTHER CURRENT ASSETS****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NOTE 9: REVENUE FROM OPERATIONS****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
Donations	36,000	25,000
Fund received under CSR	26,530	14,776
<b>Total</b>	<b>62,530</b>	<b>39,776</b>

**NOTE 10: EMPLOYEE BENEFIT EXPENSES****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
Salary & Allowances	29,075	18,271
<b>Total</b>	<b>29,075</b>	<b>18,271</b>



**NOTE 11: PAYMENT TO AUDITORS****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
Statutory Audit Fee	200	100
<b>Total</b>	<b>200</b>	<b>100</b>

**NOTE 12: CSR Funds Utilisation****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
CSR Expenses	21,302	20,823
<b>Total</b>	<b>21,302</b>	<b>20,823</b>

Note: Total CSR Funds utilised is 21,320 (Rounded off) which includes mobile phone purchased which has been shown under fixed assets

**NOTE 13: DEPRECIATION AND AMORTISATION EXPENSES****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
Depreciation on Property, Plant and Equipment	774	107
<b>Total</b>	<b>774</b>	<b>107</b>

**NOTE 14 : OTHER EXPENSES****(Rs. In Hundreds)**

Particulars	31 March 2025	31 March 2024
Bank Charge	14	7 00
Other Expenses	5,869	2,714
Training	124	620
Rent -Paid	1,718	426
Statutory fees and expenses	29	15
Travel expenses	790	4,740
Software Subscription Expense	467	520
<b>Total</b>	<b>9,010</b>	<b>9,042</b>



**NOTE 15: PRIOR PERIOD AND EXTRAORDINARY ITEMS**

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statements for the one or more period

**NOTE 16: RELATED PARTY TRANSACTIONS**

In accordance with the requirements of AS 18, 'Related Party Disclosure', the names of the related party where control/ability to exercise significant influence exists are given below:

**Names of related parties and related party relationship**

- (a) Individuals having control/significant influence over the company
- 1 Shri Vir Krishna Kotak.
  2. Shri Surya Prakash Gokavarapu
  3. Shri Nitin Gupta

(b) Enterprise under significant influence of individuals/ KMP who have significant influence over

1. Context Eat Private Limited
2. Contextco Private Limited
3. Context Resorts Pvt Ltd
4. Boxcoworld Pvt Ltd
5. Boxcoworld Logistics India Pvt Ltd
6. Propelor India Pvt Ltd

**(Rs. In Hundreds)**

Nature of transactions	31 March 2025	31 March 2024
<b>CSR Fund Received</b>		
Boxcoworld Pvt Ltd	26,530	-
Boxcoworld Logistics India Pvt Ltd		14,776
	<b>26,530</b>	<b>14,776</b>
<b>Donations Received</b>		
Boxcoworld Pvt Ltd	31000	10,000
Propelor India Pvt Ltd	5,000	
Boxcoworld Logistics India Pvt Ltd		15,000
	<b>36,000</b>	<b>25,000</b>
<b>Receiving of services</b>		
Propelor India Pvt Ltd-Rent	531	275
	<b>531</b>	<b>275</b>
<b>Balance Payable</b>		
Propelor India Pvt Ltd	45	43
	<b>45</b>	<b>43</b>

**NOTE 17: RE-GROUPING**

Previous year's figures have been re-grouped/re-arranged, wherever necessary to conform to the current year presentation.

**NOTE 18: Disclosure requirement as per amended Schedule III of Companies act 2013**

S. No	Particulars	Responses for FY 2024-25
1	Trade receivable	Not applicable since the Company does not engage in business transactions.
2	Fair value of investment property	Not applicable since the Company does not hold any investment property.
3	Loans and advances	Not applicable since the Company has not issued Loans & advances to directors or KMPs.
4	Trade payables	Not applicable since the Company does not have any business transactions.
5	Disclosure as required by Micro, Small and Medium Enterprises Development Act, 2006	The Company does not have any intimation from its vendors to the extent that they qualify as micro, small or medium enterprises. Accordingly, no disclosure in respect of unpaid amount with interest in the annual statement of accounts is made.
6	Details of Benami property held	No benami property held by the Company.
7	Relationship with struck off companies	The Company does not have any transaction with Struck Off companies.
8	Current maturities of long-term borrowings	Not applicable since no borrowings availed.
9	Borrowings obtained on the basis of security of current	Not applicable since no borrowings availed.
10	Lease liabilities	Not applicable as the company has not entered into any lease and since no lease deeds are in place, the Company does not have any lease liabilities.
11	Revaluation of property, plant and equipment and intangible assets	No revaluation of property, plant & equipment exercise was carried out
12	Discrepancy in utilization of borrowings	Not applicable since no borrowings availed.
13	Title deeds of immovable properties not held in name of the company	Not applicable since the Company does not hold any immovable property.
14	Utilization of borrowed funds and share premium	Not applicable
15	Undisclosed income	No undisclosed income was declared under the Income Tax Act, 1961



16	Details of crypto currency or virtual currency	No crypto currency or virtual currency transactions entered into by the company during the reporting period.
17	Willful defaulters	The Company has not borrowed funds since inception, hence, it being declared willful defaulter does not arise.
18	Registration of charges or satisfaction	Not applicable since the Company has not created charges in the current reporting period or in the previous reporting periods.
19	Compliance with number of layers of companies	Not applicable since the Company does not hold any investments.
20	<b>Disclosure of ratios</b>	
a	Trade receivables turnover ratio	Since the Company is incorporated under Section 8 of Companies Act,2013 and has no business transactions , turnover, trade receivables and trade payables ratios are not applicable.
b	Trade payables turnover ratio	
c	Net capital turnover ratio	
d	Net profit ratio	



NOTE 18: Disclosure requirement as per amended Schedule III of Companies act 2013 (Continued...)

21. SOLVENCY RATIO

(Rs. In Hundreds)

Particulars	Formula	31 March 2025			31 March 2024			% of Variance	Remarks
		Numerator Items	Denominator Items	Ratio	Numerator Items	Denominator Items	Ratio		
(a) Current Ratio	$\frac{\text{Current Asset}}{\text{Current Liabilities}}$	3,617.54	652.74	5.54	3,052.00	656.00	4.65	19.12%	Increase due to a higher bank balance compared to previous year.
(b) Return on Equity Ratio	$\frac{\text{Net profit after Tax - Preference dividend}}{\text{Share Holders Equity}}$	2,168.62	5,955.49	0.36	-8,566.51	3,787.00	-2.26	-116.10%	Decrease due to Excess of income over expenditure and increase in share holders equity.
(c) Return on Capital Employed	$\frac{\text{EBIT} \times 100}{\text{Capital Employed}}$	2,168.62	5,955.49	36.41	-8,566.51	3,787.00	-226.21	-116.10%	Decrease due to Excess of income over expenditure and increase in capital employed.
(d) Return on Investment	$\frac{\text{Net Return}}{\text{Net Worth}}$	2,168.62	5,955.49	36.41	-8,566.51	3,787.00	-226.21	-116.10%	Decrease due to Excess of income over expenditure and increase in net worth.

As per our report of even date attached  
For Ashwin C Nair & Co  
Chartered Accountants  
Firm's Registration Number: 0248955



Ashwin C Nair  
Proprietor  
M No: 264383

Place: Trivandrum

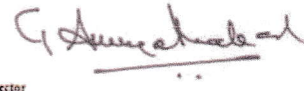
Date: 03.09.2025

UDIN: 25264383BMKUP3286

For and on behalf of Board of Directors  
Andamans Conservancy Foundation



Director  
Nikita Gupta  
DIN: 10674816  
Place: Noida  
Date: 02.09.2025



Director  
Surya Prakash Gokavaram  
DIN: 07891858  
Place: Noida  
Date: 02.09.2025

