

**ARUN HOPE FOUNDATION**

Old No.59 New No.111, Kalakshetra Salai, Lattice Bridge Road, Adyar, CHENNAI - 600 041

**Balance Sheet as at 31st March, 2025**

(All amounts are in hundreds of indian rupees, except as stated specifically)

Particulars	Notes No	As on 31-03-2025	As on 31-03-2024
<b><u>Equities &amp; Liabilities</u></b>			
Share Capital	3	1,000	1,000
Reserves & Surplus	4	11,441	6,477
		<b>12,441</b>	<b>7,477</b>
<b><u>Current Liabilities</u></b>			
Trade payables	5	88,001	74,016
Other Current Liabilities	6	6,720	6,115
		<b>94,721</b>	<b>80,131</b>
		<b>1,07,162</b>	<b>87,608</b>
<b>Assets</b>			
<b><u>Non - Current Assets</u></b>			
Fixed Assets		-	-
		-	-
<b><u>Current Assets</u></b>			
Cash & Cash Equivalent	7	28,608	27,592
Other Current Assets	8	78,553	60,016
		<b>1,07,162</b>	<b>87,608</b>
		<b>1,07,162</b>	<b>87,608</b>

As per our Report of even date attached

For ARUN HOPE FOUNDATION

**C.V. Parthasarathy**  
Chartered Accountant

Membership No: 027997

Date: 30-09-2025

UDIN:

Place: Chennai



**Arun M N**  
Director  
DIN: 00793551

**Lalitha Manivannan**  
Director  
DIN: 06814611

*M. Lalitha*

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**ARUN HOPE FOUNDATION**

Old No.59 New No.111, Kalakshetra Salai, Lattice Bridge Road, Adyar, CHENNAI - 600 041

**Statement of Income and Expenditure for the year ended March 31, 2025**

(All amounts are in hundreds of indian rupees, except as stated specifically)

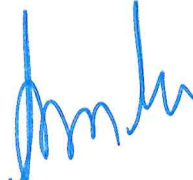
Particulars	Notes No	For the year ended Mar 31, 2025	For the year ended Mar 31, 2024
<b>Income</b>			
Other Income	9	7,678	6,277
		<u>7,678</u>	<u>6,277</u>
<b>Expenditure</b>			
Other Expenses	10	576	340
		<u>576</u>	<u>340</u>
<b>Profit/ Loss before Tax</b>		<b>7,102</b>	<b>5,937</b>
Current Tax		2,029	1,674
PY Tax Adjustment		110	-
<b>Profit/ Loss After Tax</b>		<b>4,964</b>	<b>4,262</b>
<b>Earnings per share</b>	11	<b>49.64</b>	<b>42.62</b>

As per our Report of even date attached

For ARUN HOPE FOUNDATION



**C.V. Parthasarathy**  
Chartered Accountant  
Membership No: 027997  
Date: 30-09-2025  
UDIN:  
Place: Chennai



**Arun M N**  
Director  
DIN: 00793551



**Lalitha Manivannan**  
Director  
DIN: 06814611

25027997 BMUOWS 5211

## ARUN HOPE FOUNDATION

Old No.59 New No.111, Kalakshetra Salai, Lattice Bridge Road, Adyar, CHENNAI - 600 041

### Notes to the financial statements for the year ended March 31, 2025

(All amounts are in hundreds of Indian rupees, except as stated specifically)

#### 1 Company overview

Arun Hope Foundation ('the Company') was incorporated on November 20, 2013, under the Companies Act, 1956 and its registered office and corporate office is situated at Old No 59 New No 111, Kalakshetra Salai, Lattice Bridge Road, Adyar, Chennai 600 041. The Company is primarily engaged in spreading awareness about eye associated ailments and promoting educational activities.

#### 2 Significant accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared and presented under historical cost convention and accrual basis of accounting, unless otherwise stated, and in accordance with the generally accepted accounting principles in India (Indian GAAP). The financial statements have been prepared to comply in all material aspects with the Accounting Standards ("AS") notified under Section 133 of the Companies Act, 2013.

The Company is not a Small and Medium sized entity (SMC) as defined in the General instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the accounting standards as applicable to a non-SMC.

##### 2.2 Use of estimates

The preparation of financial statements in conformity with the Indian GAAP requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year, reported balance of assets and liabilities and disclosure of contingent liabilities as at the date of financial statements. Actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in current and future years.

##### 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 Operating cycle

Assets and liabilities are classified as current and non-current based on the operating cycle which has been estimated to be 12 months. All assets and liabilities which are expected to be realized and settled within a period of 12 months from the date of balance sheet have been classified as current and other assets and liabilities are classified as non-current.

##### 2.5 Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

##### 2.6 Investments

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage and fees. Investments maturing within three months from the date of acquisition are classified as cash equivalents if they are readily convertible into cash. Investments that are readily realizable and intended to be held for not more than a year from the date of acquisition are classified as current investments. All other investments are classified as non-current investments. However, that part of non-current investments which is expected to be realized within 12 months after the reporting date is also presented under 'current assets' as "current portion of non-current investments". Non-current investments (including current portion thereof) are carried at cost less any other-than-temporary diminution in value, determined separately for each individual investment. Current investments are carried at the lower of cost and fair value. Any reductions in the carrying amount and any reversals of such reductions are charged or credited to the statement of profit and loss.

##### 2.7 Property, plant and equipment ("PPE")

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

Assets costing Rs. 5,000 or less are fully depreciated in the year of purchase



## 2.8 Impairment of assets

The Company determines periodically whether there is any indication of impairment of the carrying amount of its assets. The recoverable amount (higher of net selling price and value in use) is determined for an individual asset, unless the asset does not generate cash inflow that are largely independent of those from other assets or group of assets. Where the recoverable amounts of such asset are estimated and, if any indication exists, then impairment loss is recognized wherever the carrying amount of the asset exceeds its recoverable amount. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

## 2.10 Revenue recognition

Revenue from operations in the nature of professional Income is accounted and recognised on accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

## 2.11 Foreign currency transactions

The company does not have any foreign currency transactions

## 2.12 Employee benefits

### Short-term employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, incentive and compensated absences. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related services are rendered by the employee. The cost of such compensated absences is accounted as under :

- (a) in case of accumulated compensated absences, when employees render the services that increase their entitlement of future compensated absences; and
- (b) in case of non-accumulating compensated absences, when the absences occur.

### Defined benefit plan

#### Gratuity

The company has to going forward will get the actuarial valuation of Gratuity if required.

Actuarial gains and losses are recognised in the Statement of Profit and Loss in the year in which they occur.

## 2.13 Provisions, contingent liabilities and contingent assets

A provision is recognized when there is present obligation as a result of past event and 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 determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Loss contingencies arising from claims, litigation, assessment, fines, penalties, etc., are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated. Contingent asset is not recognised in the financial statements since this may result in the recognition of income that may never be realised.

## 2.14 Earnings per share

The Company reports basic and diluted earnings per equity share in accordance with AS 20, Earnings Per Share issued by the Institute of Chartered Accountants of India. Basic earnings per equity share is computed by dividing net profit / loss attributable to the equity share holders for the year by the weighted average number of equity shares outstanding during the year. Diluted earnings per equity share is computed and disclosed by dividing the net profit attributable to the equity share holders after giving impact of dilutive potential equity shares for the year by the weighted average number of equity shares and dilutive potential equity shares outstanding during the year, except where the results are anti-dilutive.

## 2.15 Taxes on income

Income-tax expense comprises current tax (i.e. amount of tax for the year determined in accordance with the income-tax law) and deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognized in statement of profit and loss except that tax expense relating to items recognized directly in reserves is also recognized in those reserves.

Minimum Alternate Tax ("MAT") paid in accordance with the tax laws, which gives future economic benefits 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. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originate in one year and are capable of reversal in one or more subsequent years. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets and liabilities are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realized.



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Notes Forming part of Balance Sheet &amp; Statement of Profit &amp; Loss for the Period ended 31st March,2025

(All amounts are in hundreds of indian rupees, except as stated specifically)

<b>Note No</b>	<b>Particulars</b>	<b>As on 31-03-25</b>	<b>As on 31-03-24</b>
<b>3</b>	<b>Capital &amp; Liabilities</b>		
	Share Capital at the beginning of the year	1,000	1,000
	Add: Addition during the year	-	-
	Share Capital at the end of the year	<u>1,000</u>	<u>1,000</u>
<b>4</b>	<b>Reserve &amp; Surplus</b>		
	Opening Balance	6,477	2,214
	Add: Addition during the year	4,964	4,262
	Closing Balance	<u>11,441</u>	<u>6,477</u>
<b>5</b>	<b>Current Liabilities</b>		
	Trade Payables	88,001	74,016
		<u>88,001</u>	<u>74,016</u>
<b>6</b>	<b>Other Current Liabilities</b>		
	Audit Fee Payable	741	491
	Provision for Taxation	2,029	1,674
	Loans & Liabilities	3,949	3,949
		<u>6,720</u>	<u>6,115</u>
<b>7</b>	<b>Cash &amp; Cash Equivalent</b>		
	Cash in hand	230	230
	Balance at Bank	28,378	27,362
		<u>28,608</u>	<u>27,592</u>
<b>8</b>	<b>Other Current Assets</b>		
	Trade Receivables	62,384	50,363
	Loans & Advances	4,000	4,000
	Interest Receivable	12,170	5,653
		<u>78,553</u>	<u>60,016</u>
<b>9</b>	<b>Other Income</b>		
	Interest Income	7,678	6,277
		<u>7,678</u>	<u>6,277</u>
<b>10</b>	<b>Other Expenses</b>		
	Audit Fees	250	250
	Miscellaneous Exp.	308	76
	Bank Charges	18	14
		<u>576</u>	<u>340</u>



11 Earnings per share:	For the year ended	
	March 31, 2025	March 31, 2024
Shareholders earnings (Profit/(Loss) after tax as per statement of profit and loss)	4,963.88	4,262.45
Equity shares at the beginning of the year	10,000	10,000
Total number of equity shares outstanding at the end of the year	10,000	10,000
Weighted average number of equity shares outstanding during the year	10,000	10,000
Face value per share (INR)	10.00	10.00
Earnings per share (INR) - Basic and diluted	49.64	42.62

**12 Segment reporting**

The company has only one business segment, Accordingly no separate disclosure is required to be made under Accounting Standard – 17.

**13 Foreign currency transactions**

There are no foreign currency transactions in the reporting period.

**14 Micro and small enterprises:**

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated August 26, 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the Micro, Small and Medium Enterprise Development Act, 2006 ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at March 31, 2023 has been made in the financial statements based on information received and available with the Company. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Company has not received any claim for interest from any supplier as at the balance sheet date.

	As at March 31, 2025	As at March 31, 2024
- Principal	-	-
- Interest	-	-
The amount of interest paid by the buyer as per the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006).	-	-
The amount of payments made to the micro and small suppliers beyond the appointed day during each accounting period / year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period / year) but without adding the interest specified under MSMED Act, 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting period / year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006.	-	-

**15 Related party disclosures**

**a. List of the related parties:**

Nature of relationship	Name of the related party
Directors	Arun M N Lalitha Manivannan

Note: No Related Party Transaction during the Financial Year 2024-25

**16 Commitments and contingent liabilities**

Contingent liabilities: Nil

Capital commitments: Nil



## 17 Corporate Social Responsibility

According to the provisions of Section 135 of the Companies Act, 2013 read with Schedule VII and the Companies (Corporate Social Responsibility) Rules, 2014, the Company has not made profits for the period as of the reporting period and hence no expenditure towards Corporate Social Responsibility was made for the year ended March 31, 2025.

## 18 Deferred Tax

As per the Accounting Standard 22, "Accounting for taxes on income", the Company doesn't have any timing Difference hence recognition of Deferred Tax is not applicable as on 31st March 2025

## 19 Key Financial Ratios

Particulars	UoM	March 31, 2025	March 31, 2024	Variation in %
Current Ratio	In multiple	1.13	1.09	3%
Return on Equity Ratio <sup>(1)</sup>	In %	50%	80%	(37%)
Trade Receivable Turnover Equity Ratio <sup>(2)</sup>	In days	423.63	164.82	157%
Trade payables Turnover Ratio <sup>(3)</sup>	In days	390.82	577.07	(32%)
Net Capital Turnover Ratio <sup>(1)</sup>	In days	473.41	311.70	52%
Net Profit Ratio	In %	64.65%	67.91%	(5%)
Return on Capital Employed <sup>(1)</sup>	In %	71%	111%	(36%)

### Changes in the ratios by more than 25% as compared to the preceeding year

(1) The Variance is due to Increase in Average Equity in compare to FY 23-24 by 86% which leads to variance in the respective ratio's

(2) The increase in Trade Receivable ratio is due to increase in Average Trade Receivable as compare to FY 23-24

(3) Due to Improved Payments Trade Payable Trunover ratio is positively changed from FY 23-24

## 20 Other Notes:

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the company to holding any benami property.

(ii) The Company has reviewed transactions, to the extent of information available, for the purpose of identifying transactions with struck off companies. Based on the above review, there are no transactions with struck off companies in the current financial year.

(iii) The Company has not traded or invested in crypto currency or virtual currency during the financial year

(iv) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with understanding that intermediary shall :

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

v) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding party) with the understanding (Whether recorded in writing or otherwise) that the company shall

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funded party (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

vi) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered, disclosed as income during the year in the tax assessments under the income tax act, 1961 (such as, search or survey or any of the relevant provisions of the Income Tax Act, 1961

vii) The Company has not invested in any companies and therefore reporting on the compliance with number of layers is not applicable.

viii) The Company has nothing to report on compliance with approved Scheme(s) of Arrangements.

ix) The Company has not taken any loans and borrowings from lenders (Other than banks and Financial Institutions)

x) The Company is not required to declare any dividend during the year and therefore reporting on compliance under section 123 of the Companies Act 2013 is not applicable.

## 21 Social Security Code:

Implementation of the Code on Social Security 2020, which is likely to impact the contributions by the Company towards Provident Fund, Gratuity and other related areas has been deferred by the Government. The company intends to do an actuarial valuation towards this liability at the appropriate time and provide for it, anticipating the Code to be enacted in the coming Financial Year.

## 22 Prior period comparatives

Prior year comparatives have been regrouped/reclassified wherever necessary to conform to current year's presentation.

As per our Report of even date attached

  
C.V. Parthasarathy  
Chartered Accountant  
Membership No: 027997  
Date: 30/09-2025  
UDIN:  
Place: Chennai



  
For ARUN HOPE FOUNDATION

Arun M N  
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