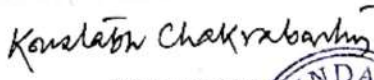
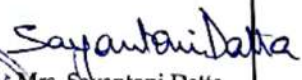


ECO HIVE FOUNDATION
CIN: U85300WB2022NPL255440
Balance Sheet as at 31st March, 2026

Particulars	Note No.	As at 31st Mar, 2026 (₹ in Hundred)	As at 31st Mar, 2025 (₹ in Hundred)
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	'2'	1,000	1,000
Reserves and Surplus	'3'	4,482.94	2,214.79
		<u>5,482.94</u>	<u>3,214.79</u>
Current Liabilities			
Other Current Liabilities	'4'	253.28	177.00
		<u>253.28</u>	<u>177.00</u>
		<u>5,736.22</u>	<u>3,391.79</u>
II. ASSETS			
Non-Current Assets			
Property, Plant & Equipment			
Tangible Assets	'5'	-	-
		<u>-</u>	<u>-</u>
Current Assets			
Current Investment	'6'	1,598.19	-
Cash and Bank Balances	'7'	4,038.03	3,391.79
Others	'8'	100.00	-
		<u>5,736.22</u>	<u>3,391.79</u>
Significant Accounting policies	'1'		
Accompanying notes forming integral part of the financial statement	'2-19'	-	-
As per our report of even date			
For BAID AGARWAL SINGHI & CO. Chartered Accountants FRN: 328671E		For Eco Hive Foundation	
  Dhruv N Agarwal Partner Membership No. 306940 Dated :- 3rd September, 2026 UDIN:-26306940NFUKPK2223		  Mr. Kaustabh Chakrabarty Director (DIN: 09667388)	
		 Mrs. Sayantoni Datta Director (DIN: 09667386)	

ECO HIVE FOUNDATION

CIN: U85300WB2022NPL255440

Statement of Income & Expenditure for the period ended 31st March, 2026

Particulars	Note No.	Year ended 31st Mar, 2026 (₹ in Hundred)	Year ended 31st Mar, 2025 (₹ in Hundred)
Revenue from Operations	'9'	6,678.00	2,768.62
Other Income	'10'	98.19	51.02
I. Total Revenues		6,776.19	2,819.64
EXPENSES			
Direct Expenses	'11'	2,244.23	1,239.34
Other Expense	'12'	2,263.91	1,414.94
II. Total Expenses		4,508.14	2,654.28
III. Excess of Income over Expenditure before tax		2,268.05	165.36
TAX EXPENSES			
IV. Tax for Earlier Years		-	-
V. Excess of Income over Expenditure for the year		2,268.05	165.36

Significant Accounting policies '1'

Accompanying notes form integral part of '2-19'

As per our report of even date

For BAID AGARWAL SINGHI & CO.

Chartered Accountants

FRN: 328671E

D. Agarwal



For Eco Hive Foundation

Dhruv N Agarwal

Partner

Membership No. 306940

Dated :- 3rd September, 2026

UDIN:-26306940NFUKPK2223

Mr. Kaustabh Chakrabarty

Director

(DIN: 09667385)

Kaustabh Chakrabarty



Sayantoni Datta

Mrs. Sayantoni Datta

Director

(DIN: 09667386)

ECO HIVE FOUNDATION
CIN: U85300WB2022NPL255440
Cash Flow Statement for the period ended 31st March, 2026

Particulars	Year ended 31st Mar, 2026 (₹ in Hundred)	Year ended 31st Mar, 2025 (₹ in Hundred)
A. Cash Flow from Operating Activities		
Excess of Income over Expenditure before tax	2,268.05	165.36
Adjustment for :		
Depreciation & amortization expenses	-	-
	-	-
Operating Income before working capital changes	2,268.05	165.36
(Increase) / Decrease in Other Assets	(100.00)	-
Increase / (Decrease) in Trade Payable / Other liabilities	76.28	88.50
	(23.72)	88.50
	2,244.43	253.86
Cash Generated from / (used in) operations	-	-
Taxes paid	2,244.43	253.86
Net Cash flow from / (used in) Operating Activities (A)		
	-	-
B. Cash Flow from Investing Activities		
Purchase of fixed assets	(1,598.19)	-
Purchase of Investments	-	-
Sale of Investments	(1,598.19)	-
Net Cash used in Investing Activities (B)		
	-	-
C. Cash flow from Financing Activities		
Share Capital Issued	-	-
Net Cash flow from Financing Activities (C)		
	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	646.24	253.86
Cash and Cash Equivalents - Opening Balance	3,391.79	3,137.93
Cash and Cash Equivalents - Closing Balance	4,038.03	3,391.79
Notes:		
Cash & Cash Equivalents :	13.07	19.22
Cash on hand	4,024.96	3,372.57
Balance with Banks:		
	4,038.03	3,391.79
Cash and Cash Equivalents as at the Close of the year		

Notes:

a) Above statement has been prepared in indirect method.

For **BAID AGARWAL SINGHI & CO.**

Chartered Accountants

FRN: 328671E

D. Agarwal

Dhruv N Agarwal
Partner

Membership No. 306940

Dated :- 3rd September, 2026

UDIN:-26306940NFUKPK2223



For **Eco Hive Foundation**

Konstantin Chakrabarty *Sayantoni Datta*

Mr. Kaustabh Chakrabarty
Director
(DIN: 09667385)

Mrs. Sayantoni Datta
Director
(DIN: 09667386)



I. Significant Accounting Policies

- I. **Method of Accounting**
The Financial Statements are prepared under the historical cost basis as per accounting standards and generally accepted accounting practices on accrual basis of accounting, unless otherwise stated.
- II. **Property Plant and Equipments**
Property Plant and Equipments are stated at cost, less accumulated depreciation / amortisation. Cost comprises the purchase price inclusive of duties, taxes, incidental expenses and erection / commissioning expenses etc. up to the date, the asset is ready for its intended use.
- III. **Depreciation/Amortisation**
Depreciation on property plant and equipments is provided under Written Down Value method at the rates determined based on useful lives of the respective assets and residual values in accordance with Schedule II of the Companies Act, 2013.
- IV. **Investments**
Investments that are readily realisable and intended to be held for not more than a year are classified as Current Investments. All other investments are classified as Long-term Investments. Current Investments are carried at lower of cost and market value on individual investment basis. Long-term Investments are considered at cost, unless there is an "other than temporary" decline in value, in which case adequate provision is made for the diminution in the value of Investments.
- V. **Revenue Recognition**
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. Sales revenue is recognised on transfer of the significant risks and rewards of ownership of the goods to the buyer and is stated at net of trade discount, rebates and return. Other income and expenditure are accounted for on accrual basis.
- VI. **Borrowing Costs**
Borrowing cost that is attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.
- VII. **Provisions, Contingent Liabilities and Contingent Assets**
A Provision is recognized when there is a present obligation as a result of amount of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. Disclosure for contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. No provision is recognized or disclosure for contingent liability is made when there is a possible obligation or a present obligation and the likelihood of outflow of resources is remote. Contingent Assets is neither recognized nor disclosed in the financial statements.



ECO HIVE FOUNDATION
Notes to the Financial Statements

2. Equity Share Capital

Authorised
1,50,000 Equity shares of Rs. 10/- each
(Previous Year 1,50,000 shares of Rs. 10/- each)

Issued, subscribed and paid up
10,000 Equity shares of Rs. 10/- each fully paid up in cash
(Previous Year 10,000 shares of Rs. 10/- each)

	(₹ in Hundred)	
	31st Mar, 2026	31st Mar, 2025
	15,000	15,000
	15,000	15,000
	1,000	1,000
	1,000	1,000

Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:

	No. of Shares	No. of Shares
	100.00	100.00
Equity Shares outstanding at the beginning of the year	-	-
Add: Equity Shares issued/(bought back)	100.00	100.00
Equity Shares outstanding at the close of the year	100.00	100.00

Terms/rights attached to equity shares

The Company has only one class of equity shares having par value of Rs.10 per share. Each holder of equity share is entitled to receive dividend as declared time to time and is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive assets of the company. The distribution will be in proportion to the number of equity shares held by the shareholders.

Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	31st Mar, 2026		31st Mar, 2025	
	No. of Shares	% holding	No. of Shares	% holding
Equity Shares of Rs.10 each fully paid	5,000	50.00%	5,000	50.00%
Sayantoni Datta	5,000	50.00%	5,000	50.00%
Koustabh Chakrabarty				

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

Share Held by Promoters

Name of the Shareholders	31st Mar, 2026		31st Mar, 2025		Percentage change in shareholding of promoters(%)
	Nos	% of Holding	Nos	% of Holding	
Sayantoni Datta	5,000.00	5000.00%	5,000.00	5000.00%	0.00%
Koustabh Chakrabarty	5,000.00	5000.00%	5,000.00	5000.00%	0.00%
Total	10,000.00	5000.00%	10,000.00	5000.00%	0.00%

3. Reserves and Surplus :

3 (i) General Fund

As per Last Financial Statement
Add: Income during the year

	31st Mar, 2026	31st Mar, 2025
	2,214.79	2,049.43
	2,268.05	165.36
	4,482.94	2,214.79

4. Other Current Liabilities

Liabilities for Expenses
Others

	31st Mar, 2026	31st Mar, 2025
	253.28	177.00
	-	-
	253.28	177.00



'6' Current Investment
Interest of FD Accrued
Fixed Deposit

(₹ in Hundred)	
31st Mar, 2026	31st Mar, 2025
98.19	-
1,500.00	-
1,598.19	-

'7' Cash and Bank Balances:

Cash and Cash Equivalents
Balance with Banks
Cash Balance

(₹ in Hundred)	
31st Mar, 2026	31st Mar, 2025
4,024.96	3,372.57
13.07	19.22
4,038.03	3,391.79

'8' Other Current Assets

TDS 25-26
Other Receivables

(₹ in Hundred)	
31st Mar, 2026	31st Mar, 2025
100.00	-
-	-
100.00	-

'9' Revenue from Operations:

Share of profit from women co-operative group
Donations Received
Grant for Research
Sale of Books
Sale of Products
Workshop Fees

(₹ in Hundred)	
Year ended	
31st Mar, 2026	31st Mar, 2025
-	-
3,482.00	707.50
-	237.94
9.00	254.00
3,186.87	1,551.18
-	18.00
6,677.87	2,768.62

'10' Other Income:

Interest on Fixed Deposit

(₹ in Hundred)	
Year ended	
31st Mar, 2026	31st Mar, 2025
98.19	51.02
98.19	51.02

'11' Direct Expenses:

Delivery Charges
Facilitator Expenses
Purchase of Product

(₹ in Hundred)	
Year ended	
31st Mar, 2026	31st Mar, 2025
65.62	-
131.78	-
2,046.83	1,239.34
2,244.23	1,239.34

'12' Other Expenses:

Payment to Auditors (Refer Note 10.1)
Audit Fees
Bank Charges
Certification Expense
Courier Charges
Delivery charges
Event Expenses
General Expenses
Honourarium fees
Marketing Expense
Packaging Expense
Printing Expense
Rent and Electricity
Professional Fees
Tour and Travel

(₹ in Hundred)	
Year ended	
31st Mar, 2026	31st Mar, 2025
88.50	88.50
2.57	14.47
-	35.00
133.67	38.10
-	49.84
1,059.11	354.00
119.40	12.47
90.00	110.00
78.44	91.35
280.81	48.50
157.44	447.80
144.34	-
-	68.00
109.63	56.91
2,263.91	1,414.94

'12.1' Auditors' Remuneration
Statutory Auditors
Audit Fees



-	-
-	-

ECO HIVE FOUNDATION
Notes to the Financial Statements

Disclosures as per Accounting Standards (AS) 29 on "Provisions, Contingent Liabilities and Contingent Assets":		(₹ in Hundred)	
		31st Mar, 2026	31st Mar, 2025
'13'	Contingent Liabilities		
	Claims against the company not acknowledged as debt		
'14'	Corporate social responsibility (CSR) expenditure		
	The Provisions of Section 135 of the Companies Act 2013 is not applicable to the Company		
'15'	Segment Information		
	The company operates in a single reportable primary segment hence reporting specified in AS-17 is not applicable to the company.		
'16'	Foreign currency transactions		
	The company has not made any foreign currency during the period under consideration.		
'17'	Other Statutory Information		
	i) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017		
	ii) The company do not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami Property.		
	iii) The company do not have any transactions with struck off companies under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.		
	iv) The company do not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.		
	v) The company has not traded or invested in Crypto currency or Virtual currency during the financial year.		
	vi) The Company has not advanced or loaned or invested any fund to any person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the 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 on behalf of the ultimate beneficiaries,		
	vii) The Company has not received any fund from any person(s) or entity(is), 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 funding party (Ultimate Beneficiaries); or		
	b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.		
	viii) The Company do not have any such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.		
	ix) The Company has not been declared a wilful defaulter by any bank or financial institution or other lender (as defined under the Companies Act, 2013) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India during the year.		



ECO HIVE FOUNDATION
Notes to the Financial Statements

Ratio Analysis Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current ratio	Current Assets	Current Liabilities	22.65	19.16	0.18	Due to substantial increase in current Assets
Debt-equity ratio	Total Debt	Shareholder's Equity	N.A	N.A		NA
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments	N.A	N.A		NA
Return on equity ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	0.13	0.01	12.04	Due to Increases in Revenue from operation
Inventory turnover ratio	Cost of goods sold OR sales	Average inventory = (Opening + Closing balance / 2)	N.A	N.A		NA
Trade receivables turnover ratio	Net Credit Sales = Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables.	Average trade debtors = (Opening + Closing balance / 2)	N.A	N.A		NA
Trade payables turnover ratio	Net Credit Purchases = Net credit purchases consist of gross credit purchases minus purchase return	Average Trade Payables	N.A	N.A		NA
Net capital turnover ratio	Net Sales = Net sales shall be calculated as total sales minus sales returns.	Working Capital = Working capital shall be calculated as current assets minus current liabilities.	N.A	N.A		NA
Net profit ratio	Net profit shall be after tax	Net Sales = Net sales shall be calculated as total sales minus sales returns.	N.A	N.A		NA
Return on capital employed	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.41	0.05	7.04	Due to Increases in Revenue from operation
Return on investment			N.A	N.A		NA

'19'

Previous year figures has been regrouped/rearranged wherever necessary.

