



**NEHA MITTAL**

Chartered Accountant

Membership No.300449

LAKE VIHAR II APARTMENT  
T.C.PALYA MAIN ROAD, KR  
PURAM, BANGALORE 560036  
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## INDEPENDENT AUDITOR'S REPORT

To the Members of TINEB ENVIRONMENT FOUNDATION

### Report on the Audit of the Standalone Financial Statements

#### Opinion

I have audited the standalone financial statements of TINEB ENVIRONMENT FOUNDATION ("the SECTION 8 Company"), which comprise the balance sheet as at 31st March 2025, the statement of Profit and Loss and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its profit for the year then ended.

#### Basis for Opinion

I conducted my audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. My responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of my report. I am independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibility of Management for Standalone Financial Statements

The Company's management and Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



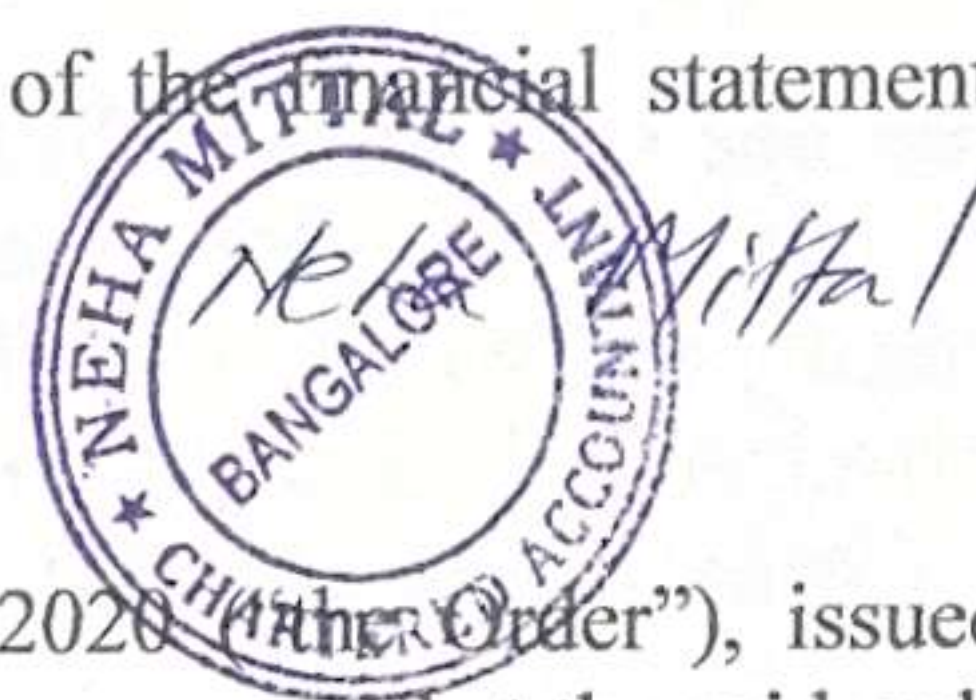


The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is included in appendix hereto and forms part of this auditor's report.



### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of Section 143 (11) of the Act, we report that the said order does not apply to the company.

As required by Section 143(3) of the Act, I report that:

I have sought and obtained all the information and explanations which to the best of my knowledge and belief are necessary for the purposes of my audit.

- (a) In my opinion, proper books of account as required by law have been kept by the Company so far as it appears from my examination of those books and proper returns adequate for the purposes of my audit have been received from the branches not visited by me.
- (b) The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- (c) In my opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (d) On the basis of the written representations received from the directors as on 31st March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (e) The requirement of disclosure of adequacy and operating effectiveness of Internal Financial Control with reference to financial statement is not applicable in view of exemption granted MCA notification no. GSR 583(E) dated 13<sup>th</sup> June, 2017 read with MCA general Circular no. 08/2017 dated 25<sup>th</sup> July, 2017.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the act, as amended:  
The Company being a private limited company Section 8 Company, provisions of section 197 of Companies Act, 2013 is not applicable to the company.





**NEHA MITTAL**

Chartered Accountant

Membership No.300449

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(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company
- iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been advanced or loaned or invested by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries").
- v. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to accounts, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding that the Company shall, directly or indirectly, lend or invest in other persons or entities identified by or on behalf of the Funding Parties ("Ultimate Beneficiaries").
- vi. Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clauses (iv) and (v) above contain any material misstatement.
- vii. The Company has not declared or paid any dividend during the year.
- viii. The Company has used accounting software for maintaining its books of account for the financial year ended 31st March 2025 which has a feature of recording audit trail (edit log) facility, and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of my audit, I did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per statutory requirements.

LAKE VIHAR II  
TC PALYA MAIN ROAD, KR PURAM  
BANGALORE 560036

Date: The 3<sup>rd</sup> day of September, 2025

For NEHA MITTAL  
Chartered Accountants



Neha Mittal  
(Proprietor)

Membership No. 300449

UDIN: 25300449BMUHPN6347





**NEHA MITTAL**

Chartered Accountant

Membership No.300449

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## Appendix

### Auditor's Responsibilities for the Audit of the Financial Statements

As part of an audit in accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- The company is a Private Company so the requirement of disclosure of adequacy and operating effectiveness of Internal Financial Controls with reference to financial statements is not applicable in view of exemption granted by MCA, and hence not commented upon.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

For NEHA MITTAL  
Chartered Accountants

LAKE VIHAR II  
TC PALYA MAIN ROAD, KR PURAM  
BANGALORE 560036



Neha Mittal  
(Proprietor)

Membership No. 300449

UDIN: 25300449BMUHPN6347

Date: The 3<sup>rd</sup> day of September, 2025



TINEB ENVIRONMENT FOUNDATION				
CIN:U85100HR2022NPL105043				
BALANCE SHEET AS ON 31.03.2025				
(In Rs , in Hundreds)				
	PARTICULARS	Note No.	As at 31/03/25	As at 31/03/24
I.	<b>EQUITY AND LIABILITIES</b>			
1.	<b>Shareholders' funds</b>			
	(a) Share Capital	<u>1</u>	100.00	100.00
	(b) Reserves and Surplus	<u>2</u>	478.28	289.95
			578.28	389.95
2.	<b>Non - current liabilities</b>			
	(a) Long-term borrowings		-	-
			-	-
3.	<b>Current Liabilities</b>			
	(a) Trade payables	<u>3</u>	150.00	823.00
	(b) Other Current liabilities	<u>4</u>	15.00	40.35
			165.00	863.35
	<b>TOTAL (1+2+3)</b>		<b>743.28</b>	<b>1,253.30</b>
II	<b>ASSETS</b>			
1.	<b>Fixed Assets</b>	<u>5</u>	60.72	164.81
2.	<b>Current Assets</b>			
	(a) Inventories		-	-
	(b) Trade receivables		-	-
	(c) Cash and Bank Balances	<u>6</u>	479.26	350.49
	(d) Other Current Assets	<u>7</u>	203.31	738.00
			682.56	1,088.49
	<b>TOTAL (1+2)</b>		<b>743.28</b>	<b>1,253.30</b>
	Accounting Policies and Notes to Accounts	<u>10</u>		

NEHA MITTAL

Chartered Accountant



(CA.NEHA MITTAL)

M. No. : 300449

Place: Bangalore

Date: 03.09.2025

For and On Behalf of the Board, direction  
For TINEB Environment Foundation

*Bhawna*  
Authorised Signatory/Director

DIN: 11068202

Director: BHAWNA TANWAR

*Sania Rehmani*  
For TINEB Environment Foundation

DIN: 09667934

Authorised Signatory/Director  
Director : SANIA REHMANI



**TINEB ENVIRONMENT FOUNDATION**  
**NOTES FORMING PART OF ACCOUNTS FOR THE F.Y. 2024-25**

(In Rs , in Hundreds)

NOTE '1'	As at 31-03-25 ( ` )	As at 31-03-24 ( ` )
<b>(a) SHARE CAPITAL</b>		
-Authorised		
1,000 Equity Shares of Rs. 10/- each	100.00	100.00
	100.00	100.00
<b>(b)-Issued, Subscribed and Paid up</b>		
1,000 Equity Shares of Rs. 10/- each	100.00	100.00
<b>TOTAL</b>	<b>100.00</b>	<b>100.00</b>

(c) The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholder are eligible to receive the remaining assets of the company after distribution of all preferential amounts in the proportion to their shareholding.

(d). Reconciliation of the number of shares outstanding:

Particulars	As at 31st March 2025		As at 31st March 2024	
	No of Shares	Amount	No of Shares	Amount
Number of shares at the beginning	1,000.00	100.00	1,000.00	100.00
Issued/Buyback/Movement during the year	-	-	-	-
Number of shares at the end	1,000.00	100.00	1,000.00	100.00

(e) Shareholders holding more than 5% shares:

Particulars	As at 31st March 2025		As at 31st March 2024	
	No of shares	% of holding	No of shares	% of holding
	held	held	held	held
DHRSTADYUMN KHERA	500.00	0.50	500.00	0.50
SANIA REHMANI	500.00	0.50	500.00	0.50

(f) Promoter's Shareholding as at year end :

Name of Promoter	As at 31st March, 2025		As at 31st March, 2024	
	No of Shares	% of Holding	No of Shares	% of Holding
DHRSTADYUMN KHERA	500.00	0.50	500.00	0.50
SANIA REHMANI	500.00	0.50	500.00	0.50

There is no change in Promoter's holding during the year.

NOTE '2'	As at 31-03-25 ( ` )	As at 31-03-24 ( ` )
<b>RESERVES AND SURPLUS</b>		
Profit and Loss Account		
Opening Balance	289.95	4,955.41
Add: Profit During The Year	188.33	(4,665.46)
Closing Balance		289.95
<b>TOTAL</b>	<b>478.28</b>	<b>289.95</b>

NEHA MITTAL  
Chartered Accountant



For and On Behalf of the Board

For TINEB Environment Foundation

DIN: 11068202

Director: BHAWNA TANWAR

*Sania Rehmani*  
For TINEB Environment Foundation

DIN: 09667934

Director : SANIA REHMANI



**TINEB ENVIRONMENT FOUNDATION**  
**NOTES FORMING PART OF ACCOUNTS FOR THE F.Y. 2024-25**

(In Rs, in Hundreds)

NOTE '3'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
<b>TRADE PAYABLES</b>				
Snowflake Consulting Pvt Ltd	-		688.00	
Neha Mittal	150.00	150.00	135.00	823.00
<b>TOTAL</b>		<b>150.00</b>		<b>823.00</b>

Trade Payables ageing schedule

Outstanding for following periods from due date of payment

As at 31st March 2025	MSME	Others	Disputed dues – MSME	Disputed dues – Others
Less Than 1 Year	-	150.00	-	-
1-2 Years	-	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	-	150.00	-	-

As at 31st March 2024	MSME	Others	Disputed dues – MSME	Disputed dues – Others
Less Than 1 Year	-	135.00	-	-
1-2 Years	-	688.00	-	-
2-3 Years	-	-	-	-
More than 3 Years	-	-	-	-
Total	-	823.00	-	-

NOTE '4'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
<b>OTHER CURRENT LIABILITIES</b>				
EPF Admin charges Payable	1.00		1.00	
TDS Payable	14.00		39.35	
		15.00		40.35
<b>TOTAL</b>		<b>15.00</b>		<b>40.35</b>

NOTE '6'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
<b>CASH AND BANK BALANCES</b>				
-Cash and Cash Equivalents				
Balance with Banks				
-In Current Accounts	479.26		350.49	
		479.26		350.49
<b>TOTAL</b>		<b>479.26</b>		<b>350.49</b>

NOTE '7'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
<b>OTHER CURRENT ASSETS</b>				
TDS Receivable 22-23			688.00	
TDS Receivable 23-24			50.00	
Prepaid expense	67.24		-	
Razor Pay A/c	36.07		-	
Security deposit made to CDSL	100.00		-	
		203.31		738.00
<b>TOTAL</b>		<b>203.31</b>		<b>738.00</b>

NEHA MITTAL  
Chartered Accountant



(CA.NEHA MITTAL)  
DIN: 300249  
Place: Bangalore  
Date: 03.09.2025

For and On Behalf of the Board

For TINEB Environment Foundation

DIN: 11068202

Director: BHAWNA TANDWAR

Sania Rehmani

DIN: 09667934

Director: SANIA REHMANI

Authorised Signatory/Director



**TINEB ENVIRONMENT FOUNDATION**  
**NOTES FORMING PART OF ACCOUNTS FOR THE F.Y. 2024-25**

(In Rs , in Hundreds)

NOTE '8'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
Donation Received		2,777.19		3,164.11
Grant Income				
Climate Education Grant	-		500.00	
		-		500.00
<b>TOTAL</b>		<b>2,777.19</b>		<b>3,664.11</b>
NOTE '9'	As at 31-03-25 ( ` )		As at 31-03-24 ( ` )	
<b>DIRECT EXPENSE</b>				
<b>A. Climate Activity</b>				
Accommodation	-		92.96	
Volunteer Welfare	-		574.90	
Cleaning Equipment Expense	9.20		5.50	
Climate Event charges	350.00		77.80	
Conveyance Expense	32.28		168.13	
Gloves	-		729.82	
Meals and Entertainment	31.70		184.25	
Printing and Stationery	32.81		317.20	
Travelling Expense	-	455.99	27.05	2,177.60
<b>B.Climate Education</b>				
Design Charges	75.00	75.00	2,633.30	2,633.30
<b>C. Climate research</b>				
Consultancy Expense	-	-	381.72	381.72
<b>D. Climate Tech</b>				
Razorpay charges	44.69		66.77	
Website Domain charges	16.23		-	
Service Charge	-		229.08	
Stipend for Tech	-	60.92	700.00	995.85
<b>INDIRECT EXPENSE</b>				
<b>E. Admin Expense</b>				
Professional fees	73.50		400.00	
Accounting fees	600.00		600.00	
EPF Admin charges	12.00		4.00	
ITR filing fees	205.00		50.00	
MCA Challan fees	4.00		6.00	
MCA Form filing fees	49.00		243.00	
Office Space	311.38		324.35	
EPF and ESIC return filing fees	121.00		57.00	
Courier charges	12.20		-	
Service Charge	77.22		-	
Dematerialisation Processing fees	268.07		-	
Interest on TDS	-		0.30	
Audit fees	150.00		200.00	
TDS Return filing fees	49.50	1,932.86	66.00	1,950.65
<b>TOTAL</b>		<b>2,524.77</b>		<b>8,139.11</b>
<b>PAYMENT TO AUDITOR</b>				
As auditor:		150.00		200.00
<b>TOTAL</b>		<b>150.00</b>		<b>200.00</b>



**NEHA MITTAL**  
Chartered Accountant

(Sd/- NEHA MITTAL)  
No. : 300449  
Place: Bangalore  
Date: 03.09.2025

For and On Behalf of the Board

For TINEB Environment Foundation

DIN: 11068202

Director: BHAWNA TANWAR

Director: SANIA REHMANI

Director: BHAWNA TANWAR

Director: SANIA REHMANI

Director: BHAWNA TANWAR

Director: SANIA REHMANI

Authorised Signatory/Director



# TINEB ENVIRONMENT FOUNDATION

CIN:U85100HR2022NPL105043

## STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE PERIOD ENDING 31.03.2025

		In Rs , in Hundreds		
	PARTICULARS	Note No.	As at 31/03/25	As at 31/03/24
I	REVENUE FROM OPERATION	8		
	Donation Received		2,777.19	3,164.11
	Grant Income			
	Climate Education Grant		-	500.00
			2,777.19	3,664.11
II	OTHER INCOME			
	Interest on IT Refund		40.00	-
	Interest from F.D.		-	29.76
	Total Revenue (I)+(II)		2,817.19	3,693.87
III	EXPENSES	9		
	Direct Expense			
	Climate Activity	A	455.99	2,177.60
	Climate Education	B	75.00	2,633.30
	Climate Research	C	-	381.72
	Climate Tech	D	60.92	995.85
	Indirect Expense			
	Admin Expense	E	1,932.86	1,950.65
	Depreciation		104.09	220.22
	Total Expense(A+B+C+D+E)		2,628.86	8,359.33
IV	Earnings before interest, tax, depreciation and amortisation (EBITDA)		188.33	(4,665.46)
V	Profit before tax		188.33	(4,665.46)
VI	Tax expense:			
	(1) Current tax- Provision		-	-
VII	Profit/(Loss) for the period		188.33	(4,665.46)
VIII	Earnings per equity share:			
	(1) Basic		0.19	(4.67)
	(2) Diluted		0.19	(4.67)
Accounting Policies and Notes to Accounts		10		

NEHA MITTAL

Chartered Accountant



(CA.NEHA MITTAL)

M. No. : 300449

Place: Bangalore

Date: 03.09.2025

For and On Behalf of the Board

For TINEB Environment Foundation

Authorised Signatory/Director

Director: BHAWNA TANWAR

For TINEB Environment Foundation

DIN: 09667934

Director: SANIA REHMANI



**TINEB ENVIRONMENT FOUNDATION**  
**Note 5 :- Property, plant & equipments as on 31st March, 2025**  
**( As per the Companies Act, 2013 )**

Tangible Assets

Details of Assets	Gross Block				Accumulated Depreciation				In Rs , in Hundreds Net Block	
	As On 01st April, 2024	Additions	Deductions	Total	As On 01st April, 2024	For The Year	Deductions	As on 31st March, 2025	As On 31st March, 2025	As On 31st March, 2024
<b>TANGIBLE ASSETS</b>										
MI Notebook	381.70		-	381.70	251.00	82.55	-	333.55	48.15	130.70
Sandisk 1TB	99.59			99.59	65.48	21.55		87.02	12.57	34.11
<b>TOTAL</b>	<b>481.29</b>	<b>-</b>	<b>-</b>	<b>481.29</b>	<b>316.48</b>	<b>104.09</b>	<b>-</b>	<b>420.57</b>	<b>60.72</b>	<b>164.81</b>
Figures of previous year	481.29		-	481.29	-	220.22	-	316.48	164.81	-

For TINEB Environment Foundation  
 Authorised Signatory/Director

*[Signature]*  
 Authorised Signatory/Director

*[Signature]*  
 For TINEB Environment Foundation  
 Authorised Signatory/Director





TINEB ENVIRONMENT FOUNDATION		
NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025		
NOTES 10(CONTINUED.....)		
L. Related Party Transactions		
Related party relationships:	Nature of Relationship	
DHRSTADYUMN KHERA	Managerial Personnel	
SANIA REHMANI	Managerial Personnel	
Disclosure of related parties transactions during the year: There are no related party transactions during the year.		
M. Earnings Per Share	As at 31.03.2025	As at 31.03.2024
Profit/(Loss) after Tax	188	(4,665)
Weighted average number of equity shares outstanding during the year	1,000	1,000
Nominal value of Equity Shares	10	10
Basic Earnings per share (in Rs.)	0.19	(4.67)
N. The Company have not provided any Loans and Advances in nature of loans to Promoters, Directors, KMP amd related parties as defined under Companies Act, 2013 either severally or jointly .		
O. The Company has not received information from vendors regarding their status under the Micro Small and medium enterprises as defined under MSMED Act, 2006 and hence disclosure relating to amounts unpaid as at the year-end together with interest paid/ payable under this act are not required.		

For TINEB Environment Foundation

Authorized Signatory/Director

*Sania Rehmani*

For TINEB Environment Foundation

Authorized Signatory/Director





**TINEB ENVIRONMENT FOUNDATION**  
**NOTES TO AND FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH, 2025**

**NOTES 11 SIGNIFICANT ACCOUNTING POLICIES**

**A BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

- i) These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on accrual basis, on principles of going concern and the relevant provisions of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013.
- ii) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

**B PROPERTY, PLANT & EQUIPMENT**

- i) Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises of the purchase price and the attributable cost of bringing the asset to its working condition for its intended use.
- ii) Depreciation has been provided for on the Written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013.
- iii) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the future outflows.

**C INVESTMENTS**

Current investments are valued at the lower of cost and fair value.

**D REVENUE RECOGNITION**

- i) 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.
- ii) The Company generally follows the mercantile system of accounting and recognizes income and expenditure on accrual basis except those with significant uncertainties.
- iii) Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

**E PROVISION FOR CURRENT & DEFERRED TAX**

Provision for current and deferred tax has not been considered on the concept of mutuality and the Company being a company registered under section 8 of the Companies Act, 2013.

**F PROVISIONS / CONTINGENCIES**

- i) Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events 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.
- ii) Contingent Liabilities are shown by way of Notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.
- iii) A Contingent Asset is not recognized in the Accounts.

**G EARNINGS PER SHARE (EPS)**

- i) Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.
- ii) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

**H PRIOR PERIOD ITEMS**

Significant items of Income & Expenditure which relate to prior accounting periods, other than those occasioned by events occurring during or after the close of the year and which are treated as relatable to the current year, are accounted for in the Profit and Loss Account under the head "Prior Period Items".

- I The Company is engaged in the Non-Profit making Activities of Climate Research and Education registered as Section 8 Company and operates from a single geographical location i.e., India. Accordingly, segment reporting is not applicable to the Company.

- J The company has not entered into any financial commitments during the year.

- K Previous year's figures have been regrouped/rearranged wherever necessary to conform to current years presentation.

For TINEB Environment Foundation  
*[Signature]*  
 Authorised Signatory/Director

*[Signature]*  
 For TINEB Environment Foundation  
 Authorised Signatory/Director





Notes forming part of financial statement for the year ended 31st March, 2025

Analytical Ratio

SL NO	Particulars	Numerator/ Denominator	As at 31st March 2025	As at 31st March 2024	% Variance	Reason for Variance
a.	Current Ratio = (in times)	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	4.14	1.26	-78.91%	In the ordinary course of business.
b.	Return on Equity Ratio = (in percentage)	$\frac{\text{Net Profit after tax}}{\text{Shareholders Fund}}$	1.88	-46.65	-194.15%	In the ordinary course of business.
c.	Inventory Turnover Ratio =	$\frac{\text{Net Sales}}{\text{Average Inventory}}$	NA	NA	NA	NA
d.	Trade Receivables Turnover Ratio =	$\frac{\text{Net Sales}}{\text{Total Debtors}}$	NA	NA	NA	NA
e.	Trade Payables Turnover Ratio =	$\frac{\text{Net Purchases}}{\text{Total Creditors}}$	NA	NA	NA	NA
f.	Net Capital Turnover Ratio/ Net Working Capital Ratio =	$\frac{\text{Net Sales}}{\text{Working Capital*}}$	5.44	16.41	671.71%	In the ordinary course of business.
g.	Net Profit Ratio =	$\frac{\text{Net Profit}}{\text{Net Sales}}$	0.07	-0.47	-353.08%	In the ordinary course of business.
h.	Return on Capital Employed =	$\frac{\text{Earnings beforeinterest and tax}}{\text{Total Capital employed}}$	0.33	-11.96	-1227.62%	In the ordinary course of business.
i.	Return on Investments =	$\frac{\text{Income frominvestment}}{\text{Total Investment}}$	NA	NA	NA	NA

Disclosures on Ratio :

(a) The Company do not have any Borrowings from any bank or any financial Institutions or any other lender, thus Debt equity ratio, debt service coverage ratio is not applicable for the Company.

For TINEB Environment Foundation  
Authorised Signatory/Director  
Saima Rehman  
Authorised Signatory/Director



Mittal,



Ratio Analysis :

SL NO	Particulars	Numerator/ Denominator	As at 31st March 2025	As at 31st March 2024	% Variance
1	Current Ratio = (in times)	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{682.56}{165.00}$ 4.14	$\frac{1,088.49}{863.35}$ 1.26	228.11%
2	Debt Equity Ratio =	$\frac{\text{Total Long term Debts}}{\text{Shareholders Fund}}$	NA	NA	NA
Note : The Company do not have any Borrowings from any Bank or financial institutions, hence this ratio is not applicable					
3	Debt Service Coverage Ratio =	$\frac{\text{Net Operating Income}^*}{\text{Total Debt Services}^{\wedge}}$	NA	NA	NA
* Net Operating Income = Operating Income - Operating Expenses ^ Total Debt Services is the Interest and Principal Repayments of Debts					
Note : Company do not have any Borrowings from any Financial Institutions or Banks, whereof it results in no Interest and Principal Repayment. Hence, this ratio is not applicable.					
4	Return on Equity Ratio =	$\frac{\text{Net Profit after tax}}{\text{Shareholders Fund}}$	$\frac{188.33}{578.28}$ 1.88	$\frac{-4,665.46}{389.95}$ -46.65	-104.04%
5	Inventory Turnover Ratio =	$\frac{\text{Net Sales}}{\text{Average Inventory}}$	$\frac{0.00}{0.00}$	$\frac{0.00}{0.00}$	NA
6	Trade Receivables Turnover Ratio = (in Times)	$\frac{\text{Net Sales}}{\text{Total Debtors}}$	$\frac{0.00}{0.00}$ 0.00	$\frac{0.00}{0.00}$ 0.00	NA
7	Trade Payables Turnover Ratio =	$\frac{\text{Net Purchases}}{\text{Total Creditors}}$	$\frac{0.00}{0.00}$ 0.00	$\frac{0.00}{0.00}$ 0.00	NA
8	Net Capital Turnover Ratio/ Net Working (in times)	$\frac{\text{Net Sales}}{\text{Working Capital}^*}$	$\frac{2,817.19}{517.56}$ 5.44	$\frac{3,693.87}{225.14}$ 16.41	-66.82%
9	Net Profit Ratio =	$\frac{\text{Net Profit}}{\text{Net Sales}}$	$\frac{188.33}{2,817.19}$ 0.07	$\frac{-4,665.46}{9,929.58}$ -0.47	-114.23%
10	Return on Capital Employed =	$\frac{\text{Earnings before interest and tax}}{\text{Total Capital employed}^*}$	$\frac{188.33}{578.28}$ 0.33	$\frac{-4,665.46}{389.95}$ -11.96	-102.72%
*Total capital employed = (Total Assets - Current Liabilities)					
11	Return on Investments =	$\frac{\text{Income from Investment}}{\text{Investment}}$	$\frac{0.00}{0.00}$ 0.00	$\frac{0.00}{0.00}$ 0.00	NA

For TINEB Environment Foundation

Authorised Signatory

For TINEB Environment Foundation

Authorised Signatory/Director

