# Shikshan School Private Ltd

CIN: U80904DL2022PTC395526

Address - 103, Palco House, 2162/T-10, Main Patel Road New Delhi-110008

## BALANCE SHEET as at 31st March, 2026

(In 000's)

| | | Note No | As at 31.03.2026 | As at 31.03.2025 |
|---|---|---|---|---|
| I. | **Non-Current Assets** | | | |
| | (a) Property, Plant & Equipment | | | |
| | (b) Other Intangible assets | | | |
| | (c) Financial assets | 3 | 250.00 | 250.00 |
| | Non Current Investments | | | |
| | (d) Deffered tax assets (Net) | | | |
| | (e) Other non-current assets | | | |
| | (f) Loans and Advances | | | |
| | **Total non-current assets** | | **250.00** | **250.00** |
| II. | **Current Assets** | | | |
| | (a) Financial Assets | | | |
| | Trade receivables | | | |
| | Cash and cash equivalents | 4 | 82.25 | 82.25 |
| | Short Terms Loans and Advances | 5 | 11.26 | 23.27 |
| | (b) Other current assets | | | |
| | **Total current assets** | | **93.51** | **105.52** |
| | **Total Assets** | | **343.51** | **355.52** |
| I. | **EQUITY** | | | |
| | (a) Share Capital | 6 | 100.00 | 100.00 |
| | (b) Other Equity | 7 | -71.05 | -59.04 |
| | **Total Equity** | | **28.95** | **40.96** |
| II. | **LIABILITIES** | | | |
| | **Non Current Liabilities** | | | |
| | (a) Financial Liabilities | | | |
| | Borrowings | 8 | 160.00 | 160.00 |
| | (b) Provisions | | | |
| | (c) Other Non-Current Liabilities | | | |
| | **Total non-current liabilities** | | **160.00** | **160.00** |
| III. | **Current Liabilities** | | | |
| | (a) Financial Liabilities | | | |
| | Trade Payables | 9 | 125.00 | 125.00 |
| | (b) Other current liabilities | 10 | - | - |
| | (c ) Short-term provisions | | 29.56 | 29.56 |
| | **Total current liabilities** | | **154.56** | **154.56** |
| | **Total Equity & Liabilities** | | **343.51** | **355.52** |
| | **Corporate Information** | 1 | | |
| | **Significant accounting policies and estimates** | 2 | | |
| | **Other Disclosures** | 14 | | |

The accompanying notes 1 to 36 are an integral part of these financial statements

**In terms of our report of even date**
**For Mishra Anurag & Company**
**Chartered Accountants**
**Firm Registration No: 031607N**

**CA Anubha Tiwari**
**Membership No: 527670**
**UDIN:** 26527670GLKJJC8585

Place : New Delhi
Date : 26.05.2026

**For and on behalf of the Board of Directors**
**M/s Shikshan School Private Limited**

**Gajanand Gupta**
**Director**
**DIN: 01819397**

**Shikha**
**Director**
**DIN: 07013436**

# Shikshan School Private Ltd

## CIN- L67120DL1993PLC052256

## Address - 103, Palco House, 2162/T-10, Main Patel Road New Delhi-110008

### Statement of Profit and Loss for the year ended 31st March 2026

(In 000's)

| | Particulars | Note No | Year Ended 31.03.2026 | Year Ended 31.03.2025 |
|---|---|---|---|---|
| I. | Revenue from operations | 11 | - | - |
| II. | Other Income | | - | - |
| III. | **Total Income [I+II]** | | **0.00** | **0.00** |
| IV. | **Expenses** | | | |
| | Direct cost of services rendered | | - | - |
| | Employee benefits expenses | 12 | - | - |
| | Finance costs | | - | - |
| | Other Expenses | 13 | 12.02 | 20.29 |
| | Depreciation and amortization expenses | | - | - |
| | **Total Expenses** | | **12.02** | **20.29** |
| V. | Profit before exceptional items and tax (III- IV) | | (12.02) | (20.29) |
| VI. | Exceptional items | | - | - |
| VII. | **Profit before Tax (V-VI)** | | **(12.02)** | **(20.29)** |
| VIII. | Tax expenses: | | | |
| | (1) Current tax | | - | - |
| | (2) Deferred tax | | - | - |
| XI. | Profit/(Loss) for the period (VII-VIII) | | **(12.02)** | **(20.29)** |
| X. | Other Comprehensive Income / Loss | | | |
| XI. | **Total Comprehensive Income for the year (IX + X)** *(Comprising of profit and other comprehensive income for the year)* | | **(12.02)** | **(20.29)** |
| XII. | Earning per Equity share *( Nominal value per share Rs 1/-)* Basic / Diluted | | **(1.20)** | **(2.03)** |
| | **Corporate Information** | **1** | | |
| | **Significant accounting policies and estimates** | **2** | | |
| | **Other Disclosures** | **14** | | |

The accompanying notes 1 to 36 are an integral part of these financial statements

**In terms of our report of even date**
**For Mishra Anurag & Company**
**Chartered Accountants**
**Firm Registration No: 031607N**

**CA Anubha Tiwari**
**Membership No: 527670**
**UDIN:** 26527670GLKJJC8585

Place : New Delhi
Date : 26.05.2026

**For and on behalf of the Board of Directors**
**M/s Shikshan School Private Limited**

**Gajanand Gupta**
**Director**
**DIN: 01819397**

**Shikha**
**Director**
**DIN: 03013436**

# Shikshan School Private Ltd
CIN- L67120DL1993PLC052256
Address - 103, Palko House, 2162/T-10, Main Patel Road New Delhi-110008

## CASH FLOW STATEMENT for the year ended 31st March 2026

(In 000's)

| | | Year Ended 31.03.2026 | Year Ended 31.03.2025 |
|---|---|---|---|
| I | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit before Tax | (12.02) | (20.29) |
| | Add: Adjustments: | | |
| | Interest Income | - | - |
| | Depreciation and amortisation expense | - | - |
| | Finance Costs | - | - |
| | Provision For tax | - | - |
| | **Operating cash flow before working capital changes** | (12.02) | (20.29) |
| | Adjustment For | | |
| | (Increase)/decrease in Loans & Advances | - | - |
| | (Increase)/decrease in Sundry Debtors | - | - |
| | (Increase)/decrease in Other Current Assets | - | - |
| | Increase/(decrease) in Short term provision | - | 10.00 |
| | Increase/(decrease) in Loan | - | - |
| | Increase/(decrease) in Other Current Liabilities | - | -0.29 |
| | Cash generated from Operations | (12.02) | - |
| | Less: Income tax paid | - | - |
| | **Net cash generated from operations** | -12.02 | -0.29 |
| II | CASH FLOW FROM INVESTING ACTIVITIES | | |
| | Profit on sale of fixed assets | - | - |
| | Fixed Assets Purchase | - | - |
| | Sale of fixed assets | - | - |
| | **Net cash (used in)/generated from Investing Activites** | 0.00 | 0.00 |
| III | CASH FLOW FROM FINANCING ACTIVITIES | | |
| | Issue of Equity share | - | - |
| | Finance Cost Paid | - | - |
| | **Net cash (used in)/generated from Financing Activites** | - | - |
| | Net increase/decrease in Cash & Cash Equivalents (I+II+III) | -12.02 | -0.29 |
| | Opening balance of Cash & Cash Equivalents | 23.27 | 23.57 |
| | **Cash & Cash Equivalents at the end of the year** | 11.26 | 23.27 |

In terms of our report attached.
For Mishra Anurag & Company
Chartered Accountants
Firm Registration No: 031607N

CA Anubha Tiwari
Membership No: 527670
UDIN: 26527670GLKJJC8585
Place : New Delhi
Date : 26.05.2026

For and on behalf of the Board of Directors
M/s Shikshan School Private Limited

Gajanand Gupta
Director
DIN: 01819397

Director
DIN: 07013936

1. **Corporate Information**

M/s Shikshan School Private Limited is private limited company domiciled in India and incorporated on 25/03/2022 under Companies Act, 2013 vide Corporate Indentification Number U80904DL2022PTC395526.

2. **Significant Accounting Policies**

The financial statements are prepared on a going concern basis under the historical cost convention on the accrual basis of accounting, in accordance with the Indian Generally Accepted Accounting Principles (GAAP) and comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, to the extent applicable, as adopted consistently by the Company.

The Company is a small and medium sized company (SMC) as defined in the general instructions in respect of Accounting Standards specified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

2.1 **Basis of accounting**

The Financial Statements are prepared under Historical cost convention on accrual basis of accounting and on a going concern basis.

2.2. **Use of Estimates**

The Preparation of the financial statements is in conformity with the generally accepted accounting principles require management to make estimates and assumptions that effect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and reported amounts of revenue and expenses during the year. Difference between the actual result and estimates are recognized in the year in which the results are known /materialized.

2.3. **Revenue Recognition**

a. Revenue from sale of goods / services is recognized when all significant risks and rewards of ownership are transferred to the buyer (usually at the point of dispatch to customers). Gross Sales is inclusive of excise & net of sales return.

b. Other income are accounted for on accrual basis except where receipt of income is uncertain.

2.4. **Property, Plant and Equipment**

Plant, Property and Equipment are stated at cost of acquisition or construction, or replacement cost in case of revaluation, less accumulated depreciation. Cost includes any borrowing costs directly attributable to the acquisition/ construction of property, plant and equipment that are necessary.

2.5. **Depreciation**

Depreciation is provided in accordance with Written down Method at the rates prescribed in Schedule II of the Companies Act,2013 and on addition/ sale during the year, on pro-rata basis.

2.6. **Impairment**

Property, plant and equipment are tested for impairment if there is any indication of their possible impairment. An impairment loss is recognized where the carrying amount of a property, plant and equipment (or cash generating unit) exceeds its recoverable amount, i.e. higher of value in use and net selling price. Impairment loss recognised in one period can be reversed fully or partly in subsequent years.

2.7. **Taxation**

Income taxes are computed using the tax effect accounting method where taxes are accrued in the same period, as the related revenue and expenses to which they relate. The differences that result between profit offered for income tax and the profit before tax as per financial statements are identified and deferred tax assets or deferred tax liabilities are recorded for timing differences, namely differences that originate in one accounting period and are capable of reversal in future. Deferred tax assets and liabilities are measured using tax rates and tax laws enacted or substantively enacted by the balance sheet date.

Deferred tax assets are recognized only if there is reasonable certainty that they will be realized. Should the company have unabsorbed depreciation or carried forward losses under taxation laws, a much stricter test, viz, virtual certainty of realization is to be applied for recognition of any deferred tax assets. Deferred tax assets are reviewed for the continuing appropriateness of their recognition as assets 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 formalization)

2.8. **Earnings Per Share**

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. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.
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.

2.9. **Contingent liabilities**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation.

Shikshan School Private Limited DELHI

**Shikshan School Private Ltd**

**Notes to the Financial Statements for the year ended 31 March 2026**

**Note 3: Property, Plant & Equipment abd Other Intangible assets**

(In 000's)

| Property, plant & Equipment | Intangible Assets | |
|---|---|---|
| Description | Education Application | Total |
| **Gross carrying amount as at 31 March 2024** | 250.00 | 250.00 |
| Additions/adjustments | - | - |
| Deductions/adjustments | - | - |
| **Gross carrying amount as at 31 March 2025** | 250.00 | 250.00 |
| Additions/adjustments | | |
| Deductions/adjustments | | |
| **Gross carrying amount as at 31 March 2026** | 250.00 | 250.00 |
| | | |
| **Accumulated depreciation as at 31 March 2024** | 0.00 | 0.00 |
| Depreciation charge for the year | - | - |
| Deductions/adjustments | - | - |
| **Accumulated depreciation as at 31 March 2025** | 0.00 | 0.00 |
| Depreciation charge for the year | | |
| Deductions/adjustments | | |
| **Accumulated depreciation as at 31 March 2026** | 0.00 | 0.00 |
| | | |
| **Net carrying amount as at 31 March 2026** | 250.00 | 250.00 |
| **Net carrying amount as at 31 March 2025** | 250.00 | 250.00 |

(In 000's)

| NOTE 4 Trade receivables | Year Ended 31.03.2026 | Year Ended 31.03.2025 |
|---|---|---|
| Unsecured considered good | 82.25 | 82.25 |
| | 82.25 | 82.25 |

The trade Receivables ageing schedule for the years ended as on March 31, 2026 are as follows:

(In 000's)

| Particulars | Not due | Outstanding for the following periods from due date of payment | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | Less than 6 months | 6 months to 1 year | 1-2 years | 2-3 years | more than 3 years | |
| Undisputed trade receivables - considered good | - | - | - | - | - | 82.25 | 82.25 |
| Undisputed trade receivables - credit impared | - | - | - | - | - | - | - |
| Disputed trade receivables - considered good | - | - | - | - | - | - | - |
| Disputed trade receivables - credit impared | - | - | - | - | - | - | - |

(In 000's)

| NOTE 5 Cash and Cash Equivalents | Year Ended 31.03.2026 | Year Ended 31.03.2025 |
|---|---|---|
| Balances with banks | | |
| In Current Accounts | 5.13 | 16.55 |
| Cash in hand | 6.13 | 6.73 |
| | 11.26 | 23.27 |

Note 6

(A) Reconciliation of share capital

(In 000's)

| Authorized Equity Share Capital | Nos. of Shares | Amount (Rs.) |
|---|---|---|
| As at 31st March 2025 | 10,000 | 100.00 |
| Increase during the year | - | - |
| As at 31st March 2026 | 10,000 | 100.00 |

| Statement of Changes in Equity as at March 31'2026 | | Amount |
|---|---|---|
| Balance as at 31 March 2025 | | 100.00 |
| Change in equity share capital during the year | | - |
| Balance as at 31 March 2026 | | 100.00 |

(B) Terms and rights attached to equity shares

Equity Shares

* The Company has only one class of Equity Shares having a par value of Re. 10/- per share. Each holder of Equity Share 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 remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(C) Disclosure of Shares in the company held by each shareholder holding more than 5%

| Name of Shareholder | 31.03.2026 | | 31.03.2025 | |
|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Virtual Global Education Ltd | 51000 | 51.00 | 51000 | 51.00 |
| Shikha | 49000 | 49.00 | 49000 | 49.00 |
| Total | 51000 | 51.00 | 51000 | 51.00 |

(D) Disclosure of Change in Shareholding of promoters in the company

| Name of Shareholder | 31.03.2026 | | 31.03.2025 | | Change in Shareholding |
|---|---|---|---|---|---|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding | |
| Shikha | 49000 | 49.00 | 49000 | 49.00 | Nil |
| Body Corporate- | | | | | |
| Virtual Global Education Ltd | 51000 | 51.00 | 51000 | 51.00 | Nil |
| Total | 100000 | 100.00 | 100000 | 100.00 | |

(E) Reconciliation of the number of shares outstanding at the beginning and at the end of the year

(In 000's)

| Particulars | Equity Shares | | | |
|---|---|---|---|---|
| | 31.03.2026 | | 31.03.2025 | |
| | Number | Amount | Number | Amount |
| Shares outstanding at the beginning of the year | 10000 | 100.00 | 10000 | 100.00 |
| Shares Issued during the year | - | - | - | - |
| Shares bought back during the year | - | - | - | - |
| Shares converted during the year(from Rs. 10/- to Rs.1/- each) | - | - | - | - |
| Shares outstanding at the end of the year | 10000 | 100.00 | 10000 | 100.00 |

Note 7 Other Equity

(In 000's)

| | Reserve & Surplus | | |
|---|---|---|---|
| | Securities Premium Reserve | Retained Earning | Total |
| Balance at the 1 April 2024 | 0.00 | -38.75 | -38.75 |
| Change in accounting policy or prior period errors | - | - | - |
| Restated balance at the begining of the reporting period | - | - | - |
| Other comprehensive income for the year | - | - | - |
| Total Comprehensive Income for the year | - | (20.29) | (20.29) |
| Dividends | - | - | - |
| Transfer to retained earnings | - | - | - |
| Any other change( Income Tax) | - | - | - |
| Balance at the 31 March 2025 | 0.00 | -59.04 | -59.04 |
| Change in accounting policy or prior period errors | - | | |
| Restated balance at the begining of the reporting period | - | | |
| Other comprehensive income for the year | | | |
| Total Comprehensive Income for the year | - | -12.02 | -12.02 |
| Dividends | - | | |
| Transfer to retained earnings | - | | |
| Any other change( Income Tax) | - | | |
| Balance at the 31 March 2026 | 0.00 | -71.05 | -71.05 |

(In 000's)

| PARTICULARS | As at 31.03.2026 | As at 31.03.2025 |
|---|---|---|
| **NOTE 8 Non Current borrowings** | | |
| Other borrowings | | |
| Unsecured Loan from Body Corporates | 150.00 | 150.00 |
| Loan from Director | 10.00 | 10.00 |
| | 160.00 | 160.00 |
| **NOTE 9 Trade Payables** | | |
| Sundry creditor's | 125.00 | 125.00 |
| | 125.00 | 125.00 |

| Trade Payables ageing schedule | Outstanding for the following periods from due date of payment | | | | |
|---|---|---|---|---|---|
| Particulars | Less than 1 year | 1-2 years | 2-3 years | More than 3 Years | Total |
| (i) MSME | - | - | - | - | - |
| (ii) Others | - | - | - | 125.00 | 125.00 |
| (iii) Disputed dues - MSME | - | - | - | - | - |
| (iv) Disputed Dues - Others | - | - | - | - | - |

| PARTICULARS | As at 31.03.2026 | As at 31.03.2025 |
|---|---|---|
| **NOTE 10 Short Term Provisions** | | - |
| Provision for tax | 20.00 | 20.00 |
| Audit fees payable | 6.00 | 6.00 |
| Director remuneration Payable | 3.56 | 3.56 |
| Expenses payable | 29.56 | 29.56 |
| | | |

Shikshan School Private Limited DELHI

# Shikshan School Private Ltd

## Notes to the Financial Statements for the year ended 31 March 2026

| Particulars | Year Ended 31.03.2026 | (In 000's) Year Ended 31.03.2025 |
|---|---|---|
| **NOTE 11 Revenue from Operations** | | |
| Sale of services | - | - |
| | | |
| | - | - |
| | | |
| **NOTE 12 Employee Benefits Expense** | | |
| Salaries and incentives | - | - |
| | | |
| | **0.00** | **0.00** |
| **NOTE 13 Other expenses** | | |
| Audit Fees | 10.00 | 10.00 |
| Roc Fee | 0.60 | 5.70 |
| Office expense | - | 1.73 |
| Bank Charges | 1.42 | 2.32 |
| Conveyance | - | 0.55 |
| | **12.02** | **20.29** |

MISHRA ANURAG & CO. Chartered Accountants

Shikshan School Private Limited DELHI

## SHIKSHAN SCHOOL PRIVATE LIMITED
**CIN: U80904DL2022PTC395526**

**Notes forming part of the Financial Statements for the year ended 31st March, 2026**

Note No.

14 Retirement benefits in the form of Contribution to defined scheme of Provident Fund and Employess State Insurance are have not been made applicable to the Company. Further during the period under consideration gratuity is also not aplicable.

15 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 Comapany's Act, 2013. The Company has ascertained its opearting cycle as 12 months for the purpose of current - non current classification of Assets and Libilities.

16 Contingent Liabilities not provided for: NIL (P.Y. NIL)

17 In the opinion of the Board of Directors, adequate provisions have been made for all known and statutory liabilities.

18 **Current Assets, Loans and Advances**
Sundry Debtors, Loans and Advances are subject to confirmation and consequential adjustment, if any.

19 In the opinion of management, the net realizable value of Current Assets, Loans & Advances is not less than value shown in the Balance Sheet.

20 The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC read together with other requirements of the Companies Act, 2013

21 None of the suppliers has informed the company about its status under Micro, Small & Medium Enterprises Development Act, 2006, as such information/details required by Notification No. GSR 719(E) dated 16th November, 2007 issued by the Ministry of Company Affairs cannot be furnished.

22 The Company is engagaed in the business of Education.

23 **Earning Per Share**

**Amount in thousand Except No. of Shares**

| Particulars | 2025-26 | 2024-25 |
|---|---|---|
| Profit /( Loss) attributable to Equity Share holders (A) | (12.02) | (20.29) |
| Basic weighted average number of Equity Shares outstanding during the year (B) | 10,000 | 10,000 |
| Basic weighted average number of Potential Equity Shares outstanding during the year (C) | 10,000 | 10,000 |
| Nominal Value of Equity Shares (Rs.) | 10 | 10 |
| Basic/ Diluted Earnings Per Share (Rs.) [A/(B+C)] | (1.20) | (2.03) |

24 **Leases**
The Company has not taken any office premises on lease.

25 **Related parties**
As required by Accounting Standard -18 'Related Party Disclosure' notified under Section 211(3C) [Companies (Accounting Standards) Rules, 2006, as amended], the Company's related parties transactions are disclosed below:-

**Name of Related Parties**

**Related parties with whom transactions have taken place during the year:**

**Key Management Personnel:**

| *Name* | *Position* |
|---|---|
| a) Gajanand Gupta | Director |
| b) Shikha | Director |

**Relatives of Key Management Personnel with whom company has transaction during the year: NIL**

**Associates with whom company has transaction during the year: NIL**

**Holding or Subsidiary Company with whom company has transaction during the year:**

a) **Details of Transactions and closing balance during the year:**

Amount in Rs.

| Particulars | Key Managerial Persons | Relatives of KMP | Holding Company | Associates |
|---|---|---|---|---|
| Remuneration to director | - | - | - | - |
| | - | - | - | - |
| Unsecured Loans | - | - | - | - |
| | - | - | - | - |
| Closing Balances | 10,000 | Nil | 1,50,000 | Nil |

b) **Outstanding Balances of the related parties in the books of Company at the year end:**

| Name of related Party | As on 31.03.2026 | As on 31.03.2025 |
|---|---|---|
| Virtual Global Education Limited | 1,50,000 | 1,50,000 |

| | | | |
|---|---|---|---|
| 26 | Capital & Other Commitments | Nil | Nil |
| 27 | Incoming and Outgo in Foreign Currency | | |
| | -Earning in Foreign Currency | Nil | Nil |
| | -Expenditure in Foreign Currency | Nil | Nil |
| | Payment to Auditors | | |
| | -Audit Fees | | |

28 Due to Prudence, Deferred Tax Assets has not been created on carried forward Losses.

29 In the opinion of Board of Directors, all the Current Assets, Loans and Advances have a value on realization in the ordinary course of business at least equal to the amount at which they are stated (net of provision) and that all the known liabilities relating to the year have been provided for.

30 Based on the information available with management, the company does not owe any sum either to a micro, small or medium enterprise as defined the Micro, Small & Medium Enterprises Development Act, 2006.

31 In the opinion of the board, none of the assets/ cash generating units of the company is impaired.

32 There is no proceedings initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

33 The company is not declared wilful defaulter by any bank or financial institution or other lender.

34 **Disclosure regarding relationship with Struck-off Companies**
The Company has not entered into any transaction nor it is having any balance outstanding with struck-off companies as defined under section 248 of Companies Act, 2013.

35 Previous Years Figures have been regrouped/ recast to confirm to current year's figures wherever necessary.

36 Schedule 1 to 36 form an integral part of the financial statements for the year ended on that date.

**In terms of our report attached.**
**For MISHRA ANURAG & COMPANY**
**Chartered Accountants**

**ANUBHA TIWARI**
Partner
M. No. 527670
FRN. 031607N
Place : New Delhi
Date : 26.05.2026
UDIN : 26527670GLKJJC8585

**For & on behalf of the Board of Directors**
**SHIKSHAN SCHOOL PRIVATE LIMITED**

**GAJANAND GUPTA**
Director
DIN:- 01819397

**SHIKHA**
Director
DIN:- 07013436