Batliboi & Purohit
CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To the Members of **Sunkind India Foundation** (a company registered under Section 8 of the Companies Act 2013)

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Sunkind India Foundation**, a company registered under Section 8 of the Companies Act, 2013 ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Income and Expenditure Account and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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, 2026, its Excess of Expenditure over Income and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are 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 our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements
The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were 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 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
Our 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 our 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from

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error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

Materiality
Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

Communication with those charged with governance
We 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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to Sunkind India Foundation as it is a company registered u/s 8 of the Companies Act, 2013.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance sheet, the Income and Expenditure Account and the cash flow statement dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

f) The company has been exempted from the requirement of its auditor reporting on whether the company has adequate internal financial controls with reference to its financial statements and the operating effectiveness of such controls (Clause(i)) of section 143(3).

g) 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, in our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid or provided by the Company to its directors during the year. Accordingly, the reporting requirements under Section 197(16) of the Act are not applicable;

h) 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 our opinion and to the best of our information and according to the explanations given to us;

   i. The Company does not have any pending litigations as at 31st March, 2026

   ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

   iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

   iv.
   a. The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on

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behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The company is registered under section 8 of Companies Act, 2013 & cannot declared or pay any dividend. Accordingly, the provisions of section 123 of the Companies Act are not applicable to Company.

vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial Year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we 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 the statutory requirements for record retention.

for **BATLIBOI AND PUROHIT**
Chartered Accountants
Firm Regn No. 101048W

Batliboi and Purohit * Chartered Accountants * New Delhi

Keshav Singh
Partner
M. No. 515794

Place: Gurugram
Date: 01/06/2026
UDIN: 26515794UYWKIF5715

SUNKIND INDIA FOUNDATION

(A private company limited by shares under section 8 of the Companies Act' 2013)

CIN : U88100HR2025NPL131639

Balance sheet as at March 31, 2026

(All amounts in "000" except as otherwise stated)

	Notes	As at March 31, 2026
Equity and liabilities		
Shareholders' funds		
Share capital	2	10.00
Reserve and surplus	3	(29.48)
		(19.48)
Current liabilities		
Other current liabilities	4	12.00
Short term provisions	5	15.00
		27.00
TOTAL		**7.52**
Assets		
Current assets		
Cash and bank balances	6	7.52
		7.52
TOTAL		**7.52**
Summary of significant accounting policies	1	

The accompanying notes are an integral part of the financial statements.

For BATLIBOI AND PUROHIT
Chartered Accountants
Firm Regn. No. 101048W

Batliboi and Purohit Chartered Accountants New Delhi

Keshav Singh
Partner
Membership No. 515794

Place : Gurugram
Date : 01st June 2026

For and on behalf of the Board of Directors of Sunkind India Foundation

Sunkind India Foundation Gurgaon

Hanish Gupta
Director
DIN: 02194659

Place : Gurugram
Date : 01st June 2026

Nidhi Gupta
Director
DIN: 05301972

Place : Gurugram
Date : 01st June 2026

SUNKIND INDIA FOUNDATION

(A private company limited by shares under section 8 of the Companies Act' 2013)

CIN : U88100HR2025NPL131639

Income and Expenditure Account for the period from 6th May, 2025 to 31st March, 2026

(All amounts in "000" except as otherwise stated)

	Notes	For the year ended March 31, 2026
Income:		
Revenue from operations		-
Other income		-
Total income (I)		-
Expense:		
Other expenses	7	29.48
Total (II)		**29.48**
Surplus/(Deficit) before tax		**(29.48)**
Tax expense:		
- Current tax		-
- Deferred Tax Income		-
Surplus/(Deficit) after Tax for the Year		**(29.48)**
Summary of significant accounting policies	1	

The accompanying notes are an integral part of the financial statements.

For BATLIBOI AND PUROHIT
Chartered Accountants
Firm Regn. No. 101048W

Keshav Singh
Partner
Membership No. 515794

Place : Gurugram
Date : 01st June 2026

For and on behalf of the Board of Directors of
Sunkind India Foundation

Harish Gupta
Director
DIN: 02194659

Place : Gurugram
Date : 01st June 2026

Nidhi Gupta
Director
DIN: 05301972

Place : Gurugram
Date : 01st June 2026

SUNKIND INDIA FOUNDATION

(A private company limited by shares under section 8 of the Companies Act' 2013)

CIN : U88100HR2025NPL131639

Statement of Cash Flow for the year ended 31st March, 2026 (Amount in "000")

	As at March 31, 2026
A. Cash flow from operating activities	
Net Surplus /(Deficit before Tax)	(29.48)
Adjustment	
Depreciation/ Amortisation	-
Operating Cash Profit before Working Capital Changes	**(29.48)**
Movements in Working Capital:	
Increase/ (Decrease) in other liabilities	12.00
Increase/ (Decrease) in provisions	15.00
Cash Generated from Operations	**(2.48)**
Taxes Paid	-
Taxes refund	-
Net Cash Flow from Operating Activities (A)	**(2.48)**
B. Cash Flow from Investing Activities	
Addition to property, plant and equipments	-
Net Cash Flow Used in Investing Activities (B)	-
C. Cash Flow From Financing Activities	
Proceeds from issuance of share capital	10.00
Net cash flow from/ (used in) financing activities (C)	**10.00**
Net increase/ (decrease) in Cash and Cash Equivalents (A+B+C)	**7.52**
Cash and Cash Equivalents at the Beginning of the Year	-
Cash and Cash Equivalents at the End of the Year	**7.52**
Components of Cash and Cash Equivalents	
Cash in hand	-
Balances with banks	**7.52**
Total cash and cash equivalents (Note 6)	**7.52**

For BATLIBOI AND PUROHIT
Chartered Accountants
Firm Regn. No. 101048W

Batliboi and Purohit Chartered Accountants New Delhi

Keshav Singh
Partner
Membership No. 515794

Place : Gurugram
Date : 01st June 2026

For and on behalf of the Board of Directors of Sunkind India Foundation

Sunkind India Foundation Gurgaon

Hanish Gupta
Director
DIN: 02194659

Place : Gurugram
Date : 01st June 2026

Nidhi Gupta
Director
DIN: 05301972

Place : Gurugram
Date : 01st June 2026

Note - 1
Corporate Information & Significant Accounting Policies

(I) Company information
M/s Sunkind India Foundation ("the Foundation") was incorporated on 6th May, 2025 and is primarily engaged in undertaking activities relating to education, healthcare, poverty alleviation, social welfare, skill development, environmental protection and community upliftment under Corporate Social Responsibility (CSR).

The Foundation also undertakes charitable activities including medical aid, awareness programs, training, research, disaster relief and promotion of sustainable livelihoods, in collaboration with government bodies, NGOs and other organisations, without any profit motive.

The registered office of the Foundation is located at Plot No. 97A, AIHP Skyline, 1st Floor, Sector-32, Urban Estate (Gurgaon), Gurgaon, Haryana – 122001.

(II) Significant accounting policies

a. Accounting Convention
The accompanying financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP"), under the historical cost convention, on accrual basis. GAAP comprises mandatory accounting standards issued as prescribed under Section 133 of the Companies Act, 2013 ("Act") read with Rule 7 of the Companies (Accounts) Rules, 2014, and guidelines issued by the Central Government under the Companies (Accounting Standard) Rules, 2021. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b. Use of Estimates
The presentation of financial statements in conformity with Generally Accepted Accounting Principles requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenue and expenses during the reported period. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized.

c. Taxation
Income taxes are computed using the tax effect accounting method, where taxes are accrued in the same period in which the related revenue and expenses arise. Provision for tax consists of current tax. A provision is made for income tax annually based on the tax liability computed, after considering tax allowances and exemptions.

The differences that result between the surplus offered for income tax and the surplus as per the financial statements are identified, and thereafter a deferred tax asset or deferred tax liability is recorded for timing differences namely the differences that originate in one accounting period and reverse in another, based on the tax effect of the aggregate amount being considered. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing enacted or substantially enacted regulations. Deferred tax assets are recognised only if there is virtual certainty that they will be realised and are reviewed for the appropriateness of their respective carrying values at each balance sheet date.

d. Provisions, Contingent Liabilities and Contingent Assets
Provisions involving a substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

e. Investments
Investments are either classified as current investments or long-term investments. The cost of investments includes acquisition charges such as brokerage, fees and duties.

i) Current Investments are carried at lower of Cost and Fair Value.
ii) Long-term investments are carried at cost and provisions are recorded to recognise any decline, other than temporary, in the carrying value of each investment.

f. Cash & Cash Equivalent
Cash comprises of cash on hand and 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.

Batliboi and Purohit * Chartered Accountants * New Delhi

Sunkind India Foundation Gurgaon

SUNKIND INDIA FOUNDATION
(A private company limited by shares under section 8 of the Companies Act' 2013)
CIN : U88100HR2025NPL131639
Notes to the financial statements for the period from 6th May, 2025 to 31st March, 2026
(All amounts in "000" except as otherwise stated)

2 Share capital

The Company has only one class of share capital having a par value of Rs. 1 per share, referred to herein as equity share.

	As at March 31, 2026	
	Number	Amount
Authorised	10,000	10.00
Equity share of Rs.1 each	10,000	10.00
Issued, subscribed and fully paid up	10,000	10.00
Equity share of Rs. 1 each	10,000	10.00

a) Reconciliation of shares outstanding as at the beginning and at the end of the reporting year

Particulars	As at March 31, 2026	
	Number	Amount
At the beginning of the year	-	-
Issued during the year/ At the time of incorporation	10,000	10.00
Outstanding at the end of the year	10,000	10.00

b) Terms/ rights attached to equity share

Voting

The Company has one class of equity shares with a par value of Rs 1 per share. Each holder of equity shares is entitled to one vote per share held.

Dividends

The company shall not declare any dividend as it is a non profit company under section 8 of Companies Act 2013.

Liquidation

In the event of liquidation of the company, the holders of equity share will not be entitled to receive remaining assets of the company and the same shall not be distributed amongst the members of the company, but the same shall be transferred to such other company having similar objects of this company.

d) Disclosure of Equity shares in the company held by each shareholder holding more than 5%

Name of Shareholders	**As at March 31, 2026**	
	No. of Shares held	% of Holding
Sunkind India Limited	9,999	99.99%

e) Details of Equity shareholdings held by the Promoter's of the Company

Name of Shareholders	**As at March 31, 2026**	
	No. of Shares held	% of Holding
Sunkind India Limited	9,999	99.99%
Hanish Gupta	1	0.01%
	10,000	**100.00%**

Sunkind India Foundation Gurgaon

Batliboi and Purohit New Delhi Chartered Accountants

3 Reserves and surplus

	As at March 31, 2026
Income and expenditure	
Opening balance	-
Add: Surplus/ (deficit) for the year	(29.48)
Closing balance	**(29.48)**

4 Other current liabilities

	As at March 31, 2026
Expenses payable	
Payable to director	12.00
	12.00

5 Short term provisions

	As at March 31, 2026
Expenses payable	
Audit Fee payable	15.00
	15.00

6 Cash and cash Balance

	As at March 31, 2026
Cash and cash equivalents	
Balances with banks	7.52
	7.52

7 Other expenses

	For the year ended March 31, 2026
Audit fees	15.00
Bank charges	2.48
Preliminary expenses written off	12.00
	29.48

7.1 Payment to auditors

Audit fees	15.00
	15.00

8 Earnings Per Share

The company is a section 8 of the Companies Act 2013, hence no disclosure has been made as envisaged under AS 20 on "EPS" issued by the Institute of Chartered Accountants of India and referred in Companies (Accounting Standards) Rules, 2021.

Batliboi and Purohit * Chartered Accountants * New Delhi

Sunkind India Foundation Gurgaon

9 Contingent Liabilities

a) Contingent Liabilities as at 31st March 2026 are Nil.

b) Capital commitments / Other commitments as at 31st March 2026 are Nil.

10 Deferred Tax

Deferred Tax Asset has not been recognised as no activities were commenced by the company during the year.

11 Related party disclosure:

a) In accordance with the requirement of Accounting Standards (AS-18) on Related Party Disclosure, the names of the related parties where control exists and / or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are:

i) **Key Management personnel and Directors**

Mr. Hanish Gupta	: Director (wef 06.05.2025)
Ms. Nidhi Gupta	: Director (wef 06.05.2025)

ii) **Holding Company**

Sunkind India Limited

b) **Details of transactions with Related Parties:**

Sr. No.	Name of party	Nature of Transaction	For the Year ended March 31, 2026
1	Sunkind India Limited	Issue of equity share capital	9.999
2	Mr. Hanish Gupta	Issue of equity share capital	0.001
3	Mr. Hanish Gupta	Preliminary expenses written off	12.00

c) **Balance outstanding**

Sr. No.	Name of party	Nature of Transaction	For the Year ended March 31, 2026
1	Mr. Hanish Gupta	Payable to director	12.00

12 Other disclosure requirements of Schedule III to the Companies Act, 2013 are not applicable to the Company.

13 Other Additional Regulatory Information:

(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made

(ii) The Company has no transactions with companies struck off under Section 248 of the Companies Act, 2013.

(iii) The Company has not advanced or loaned or invested funds to any other person or entity including foreign entities (Intermediaries) with the understanding 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 to or on behalf of the Ultimate Beneficiaries.

(iv) The Company has not received any fund from any person or entity, 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)
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(v) The Company has not been declared as wilful defaulter by any bank or financial institution or other lender.

(vi) The title deeds of immovable properties disclosed are held in the name of the Company.

(vii) The Company has not surrendered or disclosed any transaction during the year and / or previous year, in the tax assessments under the Income Tax Act, 1961 that is not recorded in the books of accounts.

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Sunkind India Foundation * Gurgaon *

(viii) The Company has not traded or invested in Crypto currency or Virtual currency anytime during the current and previous year.

(ix) The companies is in compliance with the number of layers prescribed under clause (87) of section 2 of the Companies Act read with the Companies (Restricition on number of Layers) Rules, 2017.

(x) The Company do not have any charges or satisfaction as on balance sheet date which is yet to be registered with Registrar of Company (ROC) beyond the statutory period.

(xi) There is no Scheme of Arrangement has been approved by the Competent Authority in terms of section 230 to 237 of ther Companies Act, 2013 during the year ended March 31, 2026.

14 Financials Ratios

Sr. No.	Particulars	Numerator	Denominator	As at March 31, 2026	Variance (%)*	Remarks*
a)	Current Ratio (in times)	Current assets	Current liabilities	0.28	NA	NA
b)	Return on Equity Ratio (in %)	Net profits after taxes	Average shareholder's	NA	NA	NA
c)	Trade payables turnover ratio (in times)	Other expenses	Average trade payables	NA	NA	NA
d)	Return on Capital employed (in %)	Earning before interest and taxes	Capital employed	NA	NA	NA
f)	Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	NA	NA	NA

*Being the first year, no variance

15 The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.Further, there are no instance of audit trail feature being tampered.

16 This being the first year there are no figure for the previous year.

For BATLIBOI AND PUROHIT
Chartered Accountants
Firm Regn. No. 101048W

Batliboi and Purohit * New Delhi * Chartered Accountants

Keshav Singh
Partner
Membership No. 515794

Place : Gurugram
Date : 01st June 2026

For and on behalf of the Board of Directors of
Sunkind India Foundation

Sunkind India Foundation Gurgaon

Harish Gupta
Director
DIN: 02194659

Place : Gurugram
Date : 01st June 2026

Nidhi Gupta
Director
DIN: 05301972

Place : Gurugram
Date : 01st June 2026