

CYIENT URBAN MICRO SKILL CENTER FOUNDATION  
CIN: U85300TG2018NPL127543  
HYDERABAD

**BALANCE SHEET AS AT 31.03.2026**

Particulars	Note No.	As at 31/03/2026 ₹	As at 31/03/2025 ₹
<b>EQUITY AND LIABILITIES</b>			
1 <b>Shareholders Funds</b>			
a) Share Capital	3	100,000	100,000
b) Reserves & Surplus	4	(264,724)	(247,565)
2 <b>Current Liabilities</b>			
a) Short Term Provisions	5	1,868,487	1,963,972
<b>TOTAL</b>		<b>1,703,763</b>	<b>1,816,407</b>
<b>ASSETS</b>			
1 <b>Current Assets</b>			
Cash & Cash Equivalents	6	1,703,763	1,816,407
<b>TOTAL</b>		<b>1,703,763</b>	<b>1,816,407</b>
Ref. accompanying Notes to accounts forming part of the Financial Statements	1 to 11		

As per our report of even date attached

**For G P ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**Firm Registration No: 006734S**

**(CA K ABHIRAM)**

**PARTNER**

**M. No. 239219**

**UDIN: 26239219JTLTWQ6688**

**(B G V KRISHNA)**

**DIRECTOR**

**DIN : 00605187**

**(B V R MOHAN REDDY)**

**DIRECTOR**

**DIN : 00058215**

Place : Hyderabad

Date : 04.06.2026

**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2026**

Particulars	Note No.	For the year ended 31.03.2026 ₹	For the year ended 31.03.2025 ₹
<b>I. Revenue:</b>			
Donations received		2,595,619	4,685,844
Interest Income		45,167	53,242
<b>Total Revenue</b>		<b>2,640,786</b>	<b>4,739,086</b>
<b>II. Expenses:</b>			
Utilisation on Project Activities	7	2,632,945	4,732,127
Other Expenses	8	25,000	25,000
<b>Total Expenses</b>		<b>2,657,945</b>	<b>4,757,127</b>
<b>III. Surplus for the period(I-II)</b>		(17,159)	(18,041)
Tax Expenses		-	-
Current tax		-	-
<b>Surplus carried forward</b>		<b>(17,159)</b>	<b>(18,041)</b>
Profit/(Loss) for the period		(17,159)	(18,041)
Earnings per equity share			
Basic/Diluted		(1.72)	(1.80)
Ref. accompanying Notes to accounts forming part of the Financial statements Financial Statements	1 to 11		

As per our report of even date attached

**For G P ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**Firm Registration No: 006734S**

**(CA K ABHIRAM)**  
**PARTNER**  
**M NO :239219**  
**UDIN: 26239219JTLTWQ6688**

**(B G V KRISHNA)**  
**DIRECTOR**  
**DIN : 00605187**

**(B V R MOHAN REDDY)**  
**DIRECTOR**  
**DIN : 00058215**

Place : Hyderabad  
Date : 04.06.2026

CYIENT URBAN MICRO SKILL CENTER FOUNDATION  
CIN: U85300TG2018NPL127543  
HYDERABAD

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

Particulars	As at 31/03/2026 ₹	As at 31/03/2025 ₹
<b>NOTE - 3</b>		
<b>SHARE CAPITAL</b>		
<u>Authorised :</u>		
10,000 Equity Shares of ₹10/- each	100,000	100,000
<u>Issued, Subscribed and Paid Up :</u>		
10,000 Equity Shares of ₹10/- each fully paid up	100,000	100,000
	<b>100,000</b>	<b>100,000</b>

**Note 3.1**

**A. Reconciliation of equity shares and amount outstanding at the beginning and at the end of the**

Particulars	Number of Shares	₹	Number of Shares	₹
Shares outstanding at the beginning of the year	10,000	100,000	10,000	100,000
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	<b>10000</b>	<b>100,000</b>	<b>10000</b>	<b>100,000</b>

**B. Details of Shares held by each share holder holding more than 5% of Equity Shares**

G	%	Number of Shares	%	Number of Shares
1. CYIENT LIMITED	99.99%	9,999	99.99%	9,999

**CYIENT URBAN MICRO SKILL CENTER FOUNDATION**  
**CIN: U85300TG2018NPL127543**  
**HYDERABAD**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS AS AT 31.03.2026**

<b>Particulars</b>	<b>As at 31/03/2026 ₹</b>	<b>As at 31/03/2025 ₹</b>
<b>NOTE - 4</b>		
<b>RESERVES &amp; SURPLUS</b>		
Profit & Loss Account		
Opening balance	(247,565)	(229,524)
Add: Net Profit/(Loss) for the current Year	(17,159)	(18,041)
	<u>(264,724)</u>	<u>(247,565)</u>
<b>NOTE - 5</b>		
<b>SHORT TERM PROVISIONS</b>		
Provision for Audit Fee	143,950	118,950
Other Payable	1,724,537	1,845,022
	<u>1,868,487</u>	<u>1,963,972</u>
<b>NOTE - 6</b>		
<b>CASH AND CASH EQUIVALENTS</b>		
Bank Balances		
- On current account	1,702,053	1,814,697
Cash Balances	1,710	1,710
	<u>1,703,763</u>	<u>1,816,407</u>
<b>NOTE - 7</b>		
<b>PROJECT ACTIVITIES</b>		
Expenditure on Project Activites	2,632,945	4,732,127
	<u>2,632,945</u>	<u>4,732,127</u>
<b>NOTE - 8</b>		
<b>OTHER EXPENSES</b>		
Audit Fee	25,000	25,000
	<u>25,000</u>	<u>25,000</u>

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### **Note No. 1**

#### **Corporate Information**

M/s CYIENT URBAN MICRO SKILL CENTER FOUNDATION was incorporated in India in the year 2018 at Plot No.11, Software Units Layout, Madhapur, Hyderabad and the Company is primarily engaged in providing Community, personal & Social Services works.

### **Note No. 2**

#### **Significant Accounting Policies**

**The company has applied following accounting policies consistently**

#### **2.1 Basis of preparation of Financial Statements:-**

The 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 as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

#### **2.2 Current and Non-current Classification: -**

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (not exceeding twelve months) and other criteria set out in the Schedule III to the Act

#### **2.3 Functionality and presentation currency**

These financial statements are presented in Indian National Rupee ('INR'), which is the Company's functional and presentation currency. All Amounts have been rounded to the nearest rupee, unless otherwise indicated.

#### **2.4 Use of Judgements and Estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- **Judgements**

Information about the judgements made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below: -

- Classification of financial assets: assessment of business model within which the assets are held.

- **Assumptions and estimation uncertainties**

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the financial statements for the every period ended is included below: -

- Recognition of deferred tax assets: availability of future taxable profit against which carry-forward tax losses can be used;
- Impairment test: key assumptions underlying recoverable amounts.
- Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources.

### **2.5 Property Plant & Equipment.**

Fixed Assets are stated at actual cost, less accumulated depreciation and impairment, if any. The actual cost capitalized comprises material cost, inward freight, installation cost, duties and taxes and other incidental expenses incurred to acquire/construct/install the assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

The cost and the accumulated depreciation for fixed assets old, retired or otherwise disposed off are removed from the stated values and the resulting gains and losses are included in the Statement of Profit and loss.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### **2.6 Depreciation**

Company depreciates its property plant and equipment on the Written down value method.

Leasehold land is amortized over the period of lease. Leasehold improvements are amortized over the period of lease or estimated useful life, whichever is lower.

Depreciation on additions / deletions is calculated pro-rata from the month of such addition / deletion, as the case maybe Gains and losses on disposals are determined by comparing proceeds with carrying amount.

### **2.7 Inventories**

Inventories of Raw Materials, Work-in-Progress, Stores and spares, Finished Goods, Stock-in-trade and Property under development are stated 'at cost or net realizable value, whichever is lower'. Goods-in-Transit are stated 'at cost'. Cost comprise all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formulae used are 'First-in-First-out', 'Weighted Average cost' or 'Specific identification', as applicable. Due allowance is estimated and made for defective and obsolete items, wherever necessary.

### **2.8 Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue represents net value of goods provided to customers after deducting for certain incentives including, but not limited to discounts, volume rebates, incentive programs etc.

Interest income are recognized on an accrual basis using the effective interest method.

Dividends are recognized at the time the right to receive payment is established.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### 2.9 Employee Benefits

- **Short-term obligations**

Liabilities for wages and salaries, including nonmonetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

- **Defined Contribution Plans**

Defined Contribution Plans such as Provident Fund (PF), Employee State Insurance (ESI) etc., are charged to the Statement of Profit and Loss as incurred.

- **Termination Benefits**

Termination benefits are payable when employment is terminated by the Company before the normal retirement date, or when an employee accepts voluntary redundancy in exchange for these benefits. The Company recognizes termination benefits at the earlier of the following dates: (a) when the Company can no longer withdraw the offer of those benefits; when the Company recognizes costs for a restructuring that is within the scope of Accounting Standards and involves the payment of terminations benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

### 2.10 Income tax

Income tax expense comprises current and deferred tax. It is recognized in the statement of profit or loss.

- **Current tax**

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if, the Company:

- a) Has a legally enforceable right to set off the recognized amounts; and
- b) Intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- **Deferred tax**

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the balance sheet and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such assets and liabilities are not recognised if the temporary difference arises from initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date.

Minimum Alternative Tax (MAT) is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognized as an asset in accordance with the recommendations contained in guidance note issued by the Institute of Chartered Accountants of India, the said asset is created by way of credit to the consolidated statement of profit and loss and included in deferred tax assets. The Company reviews the same at each balance sheet date and writes down the carrying amount of MAT entitlement to the extent there is no longer convincing evidence to the effect that Company will pay normal income tax during the specified period.

### **2.11 Earnings per Share (EPS)**

Basic earnings per share is calculated by dividing: - the profit attributable to owners of the Company - by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.;

<b>Particulars</b>	<b>March 31, 2026</b>	<b>March 31,2025</b>
Profit after taxation `₹`	<b>(17,159)</b>	<b>(18,041)</b>
<b>Basic:</b>		
Number of shares outstanding	10,000	10,000
<b>Basic Earnings per share `₹`</b>	<b>(1.80)</b>	<b>(1.80)</b>

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### **2.12 Provisions and Contingencies**

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense. Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made..

### **2.13 Cash and Cash Equivalents**

Cash comprises cash on hand, in bank, demand deposits with banks and with financial institutions. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

Cash flows are reported using indirect method, whereby profit / (loss) after tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments for the year. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### 9. Related Party Disclosures:

- **Key Managerial Personnel**

1. B.V R Mohan Reddy- Director
2. BGV Krishna - Director

**a. Transactions during the year :**

S.No.	Name of Related Parties	Nature of Transactions	Transactions during the Year	Transactions during the Previous Year
1.	BGV Krishna	Remuneration	--	--
		Loans and Advances repaid	--	--
2	B.V.R Mohan Reddy	Remuneration	--	--
		Loans And Advances repaid	--	--

**b. Balances at the year end :**

S.No.	Name of Related Parties	Nature of Transactions	Transactions during the Year	Transactions during the Previous Year
1.	BGV Krishna	Remuneration	--	--
		Loans and Advances repaid	--	--
2	B.V.R Mohan Reddy	Remuneration	--	--
		Loans And Advances repaid	--	--

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### 10. Disclosure as per Schedule III:

- **Shareholding of Promoters**

Shares held by promoters at the end of the year				% Change during the year
S. No	Name of Promoter	No. of Shares	% of total shares	
1	CYIENT LIMITED	9,999	99.99%	-
2	B Ashok Reddy	1	00.01%	-

- **Trade Payables Ageing Schedule**

Particulars	Outstanding for following periods				TOTAL
	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	
<b>Undisputed</b>	--	--	--	--	--
• MSME	--	--	--	--	--
• Others	--	--	--	--	--
<b>Disputed</b>	--	--	--	--	--
• MSME	--	--	--	--	--
• Others	--	--	--	--	--

- **Trade Receivables Ageing Schedule**

Particulars	Outstanding for following periods				TOTAL
	Less than 6 months	6months - 1 year	1 – 2 years	2 – 3 years	
<b>Considered Good</b>	--	--	--	--	--
• Disputed	--	--	--	--	--
• Undisputed	--	--	--	--	--
<b>Considered Doubtful</b>	--	--	--	--	--
• Disputed	--	--	--	--	--
• Undisputed	--	--	--	--	--

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

- Loans repayable on demand**

Type of borrower	Amount of Lon outstanding	% to total advances
Promoters	-	-
Directors	-	-
Related Parties	-	-

- Capital Work in Progress**

Particulars	Outstanding for following periods				TOTAL
	Less than 1 year	1 – 2 years	2 – 3 years	More than 3 years	
Project in Progress	NIL				
Project temporarily suspended					

### 11. Ratio Analysis

Particulars	Basis of Calculation	FY 2025-26	FY 2024-25
Current Ratio	CA / CL	0.91	0.92
Debt-Equity Ratio	Debt / Equity	--	--
Debt Service Coverage Ratio	EBDIT / Debt Service	--	--
Return on Equity Ratio	EAT / Equity	--	--
Inventory turnover ratio	Cost of Purchases / Avg. Inventory	--	--
Trade Receivables turnover ratio	Sales / Avg. Receivables	--	--
Trade payables turnover ratio	Cost of Purchases / Avg. Trade payables	--	--
Net capital turnover ratio	Sales / Equity	--	--
Net profit ratio	EBT / Sales	--	--
Return on Capital employed	EBIT / (Equity + Debt)	--	--
Return on investment	EAT / (Equity + Debt)	--	--

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS

### **12. OTHERS**

- |                                      |         |         |
|--------------------------------------|---------|---------|
| a) Earnings in Foreign Currencies    | - Nil - | - Nil - |
| b) Expenditure in Foreign Currencies | - Nil - | - Nil - |

- 13.** Previous year figures have been regrouped or rearranged wherever necessary to confirm to this year's classification.  
Debit and Credit Balances are subject to confirmation.

**As per in our report of even date.**

**For G. P. ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No. 006734S**

**For and on behalf of the Board of Directors**

**(CA. K ABHIRAM)  
PARTNER  
M. No. 239219  
UDIN: 26239219JTLTWQ6688**

**(B G V KRISHNA)  
DIRECTOR  
DIN: 00605187**

**(B V R MOHAN REDDY)  
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Place: Hyderabad  
Date: 04-06-2026