



Basant Jain & Associates LLP

CHARTERED ACCOUNTANTS

601, DALAMAL CHAMBERS, NEW MARINE LINES, MUMBAI – 400 020 TEL: 22018793 / 22018794 / 22018369

E-mail : basant.jain2011@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of **CMS Info Foundation**

Opinion

We have audited the Standalone financial statements of **CMS Info Foundation** ("the Company"), which comprises of the balance sheet as at 31st March 2024, the statement of income & expenditure, statement of cash flows for the year then ended, including a summary of significant accounting policies and other explanatory information. 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 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, 2024, and its deficit, 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 Standards 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 Companies Act, 2013 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.

Other Information

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 in the 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 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 and cash flows of the Company in accordance with accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder. We conducted our audit in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India, as specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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 Act, is not applicable under exception 2(iii) of the Statement.
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 purpose of our audit;
 - (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, Statement of Income & Expenditure and Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - (d) In our 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 and;
 - (e) On the basis of written representations received from the directors as on April 01, 2024, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024, from being appointed as a director in terms of section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1' to this report;
 - (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 our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations as on 31st March 2024.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



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

For Basant Jain & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 120131W/W100303



Pranit B. Jain

Partner

Membership Number: 182363

UDIN:24182363BKBJH1293



Mumbai

Date- 15th May 2024

Annexure 1 referred to in paragraph 2 (f) under Report on Other Legal and Regulatory Requirements of our report of even date

We have audited the internal financial controls over financial reporting of CMS Info Foundation (the 'Company') as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013 (the 'Act').

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') and the Standards on Auditing as specified under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements



Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the Institute of Chartered Accountants of India.

For Basant Jain & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 120131W/W100303



Pranit B. Jain

Partner

Membership Number: 182363

UDIN: 24182363BKBGJH1293



Mumbai

Date- 15th May 2024

CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Balance Sheet as at March 31, 2024

(Amount in ₹)

	Notes	As at 31 March, 2024
Assets		
Current assets		
Financial Assets		
Cash and bank balances	6	162,728
Total Assets		162,728
Equity and liabilities		
Equity		
(a) Share capital	3	100,000
(b) Other Equity	4	(94,636)
Total equity attributable to equity shareholders of the company		5,364
Current liabilities		
Other current liabilities	5	157,364
Total Equity and liabilities		162,728

Summary of material accounting policies

1

The accompanying notes are an integral part of the financial statements

2

As per our report even date

For Basant Jain & Associates LLP

Firm registration number: 120131W/W-100303

Chartered Accountants

For and behalf of the Board of Directors of

CMS INFO FOUNDATION

CIN No: U88900MH2023NPL399813



Pranit B. Jain

Partner

Membership No.: 182363



Place : Mumbai

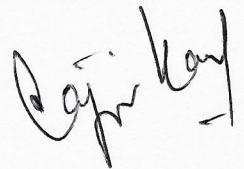
Date: May 15, 2024



Pankaj Khandelwal

Director

DIN No.: 05298431



Rajiv Kaul

Director

DIN No.: 02581313



CMS INFO FOUNDATION**(A section 8 Company incorporated under Companies Act, 2013)****Statement of Income and Expenditure for the year ended March 31, 2024****(Amount in ₹)**

	Notes	For the year ended 31 March, 2024
Income		
Grant Income	7	3,306,579
Total Income		3,306,579
Expenditure		
Employee Benefit Expenses	8	135,564
Other Expenses	9	3,265,651
Total Expenditure		3,401,215
Deficit before tax		(94,636)
Tax expense:		
Current tax		-
Total tax expense		-
Deficit for the year		(94,636)
 Earning per equity share (Basic and diluted)	11	(9.46)
 Summary of material accounting policies	1	
The accompanying notes are an integral part of the financial statements	2	

As per our report even date

For Basant Jain & Associates LLP

Chartered Accountants

Firm registration number:120131W/W-100303

For and behalf of the Board of Directors of

CMS INFO FOUNDATION

CIN No: U88900MH2023NPL399813



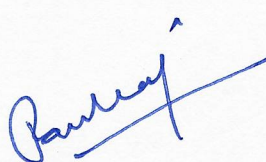
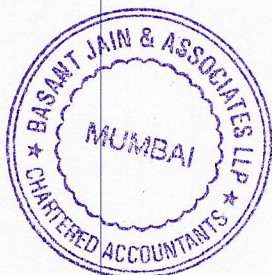
Pranit B. Jain

Partner

Membership No.: 182363

Place : Mumbai

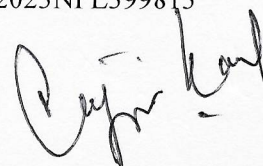
Date: May 15, 2024



Pankaj Khandelwal

Director

DIN No.:05298431



Rajiv Kaul

Director

DIN No.:02581313



CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Accounting Policies to financial statements as at and for the year ended March 31, 2024

1. Corporate Information:

CMS Info Foundation ('the Company') was incorporated under section 8 of the Companies Act, 2013 on March 29, 2023 and is a wholly owned subsidiary of CMS Info Systems Limited. The registered office of the Company is T-151, 5th Floor, Belapur Rly Station Complex, Sector-11, CBD Belapur, Thane, Maharashtra- 400705

The Company's primarily objective is to promote education & healthcare, women empowerment & old age care, integrated village development & transformation, environment care like water conservation & green cover improvement and livelihood support.

2. Summary of significant accounting policies:

a) Basis of Preparation

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 under the provisions of the Companies Act, 2013 (the 'Act') and subsequent amendments thereof.

The financial statements are presented in Indian Rupees, which is also the Company's functional currency. The financial statements are prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

b) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is treated as current when it is:

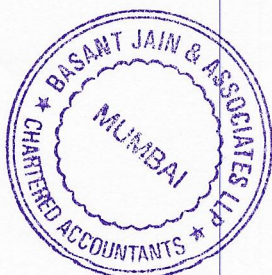
- Expected to be realised or intended to be sold or consumed in normal operating cycle or expected to be realised within twelve months after the reporting year
- Held primarily for the purpose of trading
- Cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting year

All other assets are classified as non-current.

A liability is current when it is:

- Expected to be settled in normal operating cycle and is due to be settled within twelve months after the reporting year
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting year

The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified year of twelve months as its operating cycle.



CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Accounting Policies to financial statements as at and for the year ended March 31, 2024

c) Property plant and equipment :

Property plant and equipment are stated at cost less accumulated depreciation and impairment losses, if any. Cost comprises purchase price and any attributable cost of bringing assets to its working conditions for its intended use. Borrowing cost relating to acquisition of tangible assets which take substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use. Capital work in progress is stated at cost less accumulated impairment.

The Company provides depreciation on property, plant and equipment using the straight line method at the rates computed based on the estimated useful lives of the assets as estimated by the management which are in most cases equal to the corresponding rates prescribed in Schedule II to the Act. Certain assets are depreciated at lower rates.

The carrying value of PPE is reviewed for impairment at each balance sheet date when events or changes in circumstances indicate that the carrying values may not be recoverable. In addition, the management assesses whether there is any indication that an asset may be impaired based on internal/external factors. If any such indication exists, the asset's recoverable amount is estimated. The recoverable amount is greater of the assets net selling price and value in use. In assessing value in use estimated future cash flows are discounted to their present value at the weighted average cost of capital.

d) Revenue recognition

a) Revenue from Donations/Grants:

Revenue from Donations/grants are recognized as income in the year of receipt.

b) Finance Income:

Finance Income consists of interest income on funds invested. Interest income is recognized as it accrues in the statement of income and expenditure, using the effective interest method.

e) Employee benefits

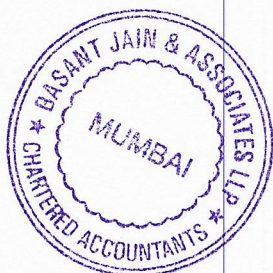
Short - term employee benefits

Short-term employee benefits are measured on an undiscounted basis and expensed as the related service is provided. A liability is recognized for the amount expected to be paid under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

Defined contribution plan

A defined contribution plan is a post- employment benefit plan where the Company's legal or constructive obligation is limited to the amount that it contributes to a separate legal entity. The Company makes specified monthly contribution towards Government administered provident fund scheme. Obligations for contributions to defined contribution plan are expensed as an employee benefits expense in the Statement of Profit and Loss in period in which the related service is provided by the employee.

Provident fund is a defined contribution scheme and employee state insurance. The Company has no obligation other than the contribution payable to the provident fund.



CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Accounting Policies to financial statements as at and for the year ended March 31, 2024

f) Income taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities in accordance with the Income-tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management yearically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the assets and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

Deferred tax is not recognised for

- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and at the time of the transaction affects neither the accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences;
- temporary differences related to the investments in subsidiaries to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised for all tax deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items not recognised in the Statement of Profit and Loss is recognised either in OCI or in equity (where the item on which deferred tax is arising is recognised).



CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Accounting Policies to financial statements as at and for the year ended March 31, 2024

g) Earnings per share

Basic EPS are calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year. The weighted average number of equity share outstanding during the year are adjusted for events of bonus issue, bonus elements in a rights issue to existing shareholders, share splits, and reverse share split (consolidation of shares), if any.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of share outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

h) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement, if any.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

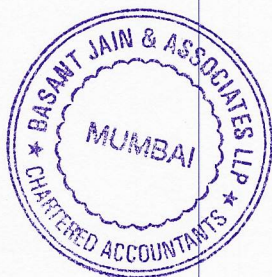
i) Contingent liabilities

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 arises from past events but is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably.

j) Cash and cash equivalents

Cash and cash equivalent in the balance sheet and cash flow statement comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts and cash credits as they are considered an integral part of the Company's cash management.



CMS INFO FOUNDATION
(A section 8 Company incorporated under Companies Act, 2013)
Notes to financial statements as at and for the year ended March'31, 2024
(Amount in ₹)

	As at 31 March, 2024
3 EQUITY SHARE CAPITAL	
Authorised	
100,000 equity shares of ₹ 10 each	1,000,000
Issued, Subscribed & Paid up	
10,000 Equity shares of ₹ 10 each fully paid up	100,000
	100,000
4 OTHER EQUITY	
Balance at the beginning	-
Add : Deficit for the current year	(94,636)
Balance at the end	(94,636)
5 OTHER CURRENT LIABILITY	
Creditors for Expenses	122,323
Employee Payable	17,677
Statutory Liability	17,364
	157,364
6 CASH AND BANK BALANCES	
Balances with banks	162,728
	162,728



CMS INFO FOUNDATION**(A section 8 Company incorporated under Companies Act, 2013)****Notes to financial statements as at and for the year ended March'31, 2024****(Amount in ₹)****7 GRANT INCOME****For the year ended
March 31, 2024**

Grant received:

CMS Info Systems Limited

1,296,192

Securitrans India Private Limited

1,991,531

Other

18,856

3,306,579**8 EMPLOYEE BENEFIT EXPENSE**

Salaries, wages and bonus

126,900

Contribution to provident and other funds (refer note 17)

8,664

135,564**9 OTHER EXPENSES**

Financial Assistance and Grants [refer note 9(a)]

3,214,351

Legal & Professional Fees

35,400

Audit fees

10,000

Miscellaneous expenses

5,900

3,265,651**9(a) FINANCIAL ASSISTANCE AND GRANTS****Financial Assistance and Grants for:**

Social welfare

1,376,583

Education

1,076,628

Flood Relief to state Govt

400,000

Healthcare

213,640

Environmental

147,500

Total

3,214,351

CMS INFO FOUNDATION**(A section 8 Company incorporated under Companies Act, 2013)****Notes to financial statements as at and for the year ended March 31, 2024****(Amount in ₹)****Note 10: Employee benefits****Defined contribution plan**

During the year ended March 31, 2024, the Company contributed the following amounts to defined contribution plans:

Particulars	As at March 31, 2024
Provident Fund	8,664
Total	8,664

Note 11: Earnings Per Share

The following reflects profits and equity shares data used in Basic EPS computations

Particulars	As at March 31, 2024
Deficit for the year attributable to equity shareholders	(94,636)
Equity shares for Basic EPS	10000
Earnings Per Share Basic	(9.46)

Note 12: Related party disclosure

Related party disclosures, as required by notified Ind-AS 24 - "Related Party Disclosures" are given below:

a) Names of related parties and description of relationship:

Particulars	Name of the related party
1) Related party where controls exist	
Ultimate Holding Company	Baring Private Equity Asia GP VI Limited(upto June 13, 2023)
Holding Company	CMS Info Systems Limited
Other related parties	
Fellow subsidiary Company and trust	CMS Securitas Limited Securitrans India Private Limited CMS Marshall Limited (Subsidiary of CMS Securitas) Hemabh Technology Private Limited Quality Logistics Services Private Limited CMS Securitas Employee Welfare Trust



CMS INFO FOUNDATION

(A section 8 Company incorporated under Companies Act, 2013)

Notes to financial statements as at and for the year ended March 31, 2024

(Amount in ₹)

(b) Details of transactions with related parties:

Particulars	Transactions for the year end	Balance outstanding at year end
	March 31, 2024	March 31, 2024
Grant received		
CMS Info Systems Limited	1,296,192	-
Securitrans India Private Limited	1,991,531	-
Payable		
CMS Info Systems Limited	-	112,323

Note 13: Previous year figures not given as operation of the company started only from April 01, 2023.

As per our report of even date

For Basant Jain & Associates LLP

Firm registration number: 120131W/W-100303

Chartered Accountants



Pranit B. Jain

Partner

Membership No.: 182363

Place: Mumbai

Date: May 15, 2024



For and behalf of the Board of Directors of

CMS INFO FOUNDATION

CIN No: U88900MH2023NPL399813



Pankaj Khandelwal

Rajiv Kaul

Director

Director

DIN No.: 05298431

DIN No.: 02581313

