

# **AUDIT REPORT**

(Under Companies Act, 2013)

FOR THE ACCOUNTING YEAR

**2022 – 2023**

## **VIDYODAY MUKATNAGAN** **PARIVAR FOUNDATION.**

W. NO 8/478 , ICHALKARANJI, TAL -  
HATKANANGALE, DIST KOLHAPUR, PIN - 416115

BY

AUDITORS :

**S S ANIGOL AND CO**

**CHARTERED ACCOUNTANTS**

18/576, SHRIKRISHNA, BHONE MAL, BHD KACHI  
MASZID, ICHALKARANJI-416115 MAHARASHTRA



## Independent Auditor's Report

TO,  
THE MEMBERS OF  
VIDYODAY MUKATNAGAN PARIVAR FOUNDATION

### Report on the Audit of the Stand-alone Financial statements

#### Opinion

We have audited the accompanying financial statement of VIDYODAY MUKATNAGAN PARIVAR FOUNDATION ("the company"), Which comprise the Balance Sheet as at 31" March 2023 and the Statement of Profit and Loss for the year then ended, and 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 standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit/loss 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 Act. 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 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 obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

#### Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Director's report but does not include the financial statements and our auditors' 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.

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 Management and 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 state of affairs, profit/loss and other comprehensive Income, changes in equity and



of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection 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 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.

In preparing the financial statements, the Management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor 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 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 a 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 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial statements made by the Management and Board of Directors.

### **Auditors Responsibilities for the Audit of the Financial Statements**

- Conclude on the appropriateness of the Management and Board of Directors 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 presentations, 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.

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.

### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of standalone financial statements of the current period. These matters were addressed in the context of my audit of standalone financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

### Emphasis of Matters

There are no such matters mentioned in the Notes to the financial statement which requires emphasis.

### CARO - 2020

The said private limited company with a paid up Capital less than one crore and Capital & Reserves not more than rupees One Crore and as per explanation given to me that company has not accepted any public deposit & does not have outstanding loan / borrowing exceeding rupees one Crore or more from any bank or financial institution and does not have a turnover exceeding rupees Ten Crores therefore

**Companies (Auditor's Report) Order, 2020 is not applicable**

### Report on other Legal & Regulatory Requirements -:

- A) As required by Section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanation to the best of our knowledge and belief where 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 appears from our examination of those books and proper returns adequate for the purpose of our audit have been received from the branches not visited by us.
  - c) There are no branch offices of the Company so the reports on the accounts of the branch offices of the company has not audited under Section 143(8) of the Act by branch auditors.
  - d) The Balance Sheet and the Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.



- e) In our opinion the aforesaid financial statements comply with the Accounting Standard s specific under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules ,2014.
- f) There are no such matters under the Emphasis of Matters paragraph above with respect to adequacy of the internal financial controls over financial reporting .
- g) On the basis of written representations received from the directors as on 31<sup>st</sup> March,2023, taken on record by the Board Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2023, from being appointed as a director in terms of Section 164(2) of the Act.
- h) The Company has properly maintained the accounts as required under applicable laws, rules and regulations.

i) In our opinion and according to the information and explanations given to us, the Company has adequate internal financial controls system, and the said system is working effectively.

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

1. The Company does not have any pending litigations which would impact its position in its financial statements.

2. The Company did not have any long-term contracts including derivatives contracts of which there were any material foreseeable losses.

3. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

4. Assumption of going concern of the company do not require any significant revision to support the management's assessment in the current environment of Outbreak of pandemic COVID 19 .

5. i) The management has represented that, to the best of its knowledge and belief, no funds 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 persons or entities including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company

ii) the management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall:

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party

iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to

believe that the representation under sub-clause (iv) (i) and (iv) (ii) contain any material mis-statement

6. No such dividend is declared or paid during the year by the company .

(C) With respect to the matter to be included in the Auditors Report under section 197(16):

With respect to the matter to be included to 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, the Company being a private company, provisions of section 197 of the Act relating to managerial remuneration are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) of Act which are required to be commented upon by us.



S S Anigol & Co.  
Chartered Accountant

Prop- : Sanjaykumar S Anigol  
Membership No: 049089  
FRN- 0115085W

Date -: 25 JUL 2023

Place-: Ichalkaranji

UDIN -: 2304308986WRO73068



# VIDYODAY MUKATNAGAN PARIVAR FOUNDATION

## NOTE -1.1 : SIGNIFICANT ACCOUNTING POLICIES (Forming Part of the Financial Statements + ICDS I on Accounting Policies)

1. **Accounting Convention** – The Company has followed the mercantile system of accounting and recognizes income and expenditure on accrual basis (except certain expenses like electricity bill, telephone bill, discount & claim, municipal taxes, insurance etc.). The financial statements are prepared under the historical cost convention in accordance with the applicable accounting standards.
2. **Use of Estimates** – The preparation of financial statements requires estimates and assumption to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual and estimates are recognized in the period in which the results are materialized.
3. **Contingencies and Events Occurring After The Balance Sheet Date** – There are no material contingencies and events occurred after the balance sheet date.
4. **Prior Period, Extra Ordinary Item And Changes In Accounting Policy** – (if any are disclosed separately)

Particulars	Comment	Particulars	Comment
Prior Period Items	No material prior period items	Extra Ordinary Items	No material extra ordinary items
Changes in Accounting Policies	Nil		

5. **Fixed Assets and Depreciation** – Fixed Assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided at the rates and in the manner prescribed in Rule 5 of Income-Tax Rules, on written down value method. In case of assets acquired by raising fund from outsiders, borrowing cost relating to fund borrowed for acquisition of qualifying assets for the year up to the date the assets are ready for use is included in cost of relevant assets.
6. **Government Grants and Subsidies** – Grants and subsidies from the government are recognized when there is reasonable assurance that the grant / subsidy will be received and all attaching conditions will be complied with. When the grant / subsidy relates to an expense item, it is recognized as income over the periods necessary to match them on systematic basis to the costs, which it is intended to compensate. Where the grant / subsidy relates to an asset, its value is deducted from the written down value of the asset.
7. **Investments** – Investments in Shares / Securities / Mutual Funds are stated at Cost and Deposits with Banks / Others are stated at cost, plus accrued income if any.
8. **Inventories** – Inventories are valued at the lower of cost or net realizable value.
9. **Revenue Recognition** – Sales are accounted when significant risk and rewards are passed on to the customer. Sales are exclusive of Value Added Tax collected where ever applicable. All other revenues are accounted on accrual basis except interest, refund etc. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the concern and the revenue can be reliably measured.
10. **Borrowing Costs** – Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.
11. **Retirement Benefits** – The concern provides only short term employee benefits which have been accounted for as an expense if paid and the unpaid part has been shown as a liability. No post-employment benefits are being provided by the concern.
12. **Taxation** – The Concern having no timing differences, has not accounted any deferred tax. No provision for income tax has been made.
13. **Provisions** – A provision is recognized when the concern has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions made in terms of Accounting Standard 29 are not discounted to its present value and are determined based on the best estimate required to settle the obligation, at the reporting date. These are reviewed at each reporting date and adjusted to reflect the current management estimates.
14. **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 concern or a present obligation that is not recognized 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 recognized because it cannot be measured reliably. The concern does not recognized a contingent liability and also not discloses its existence in the financial statements.
15. **Related Party dealings (AS 16)** – Following list is enclosed.

S.No	Name of Person	Relation	Nature of dealing	Amount involved
		AS PER ENCLOSED LIST		

for VIDYODAY MUKATNAGAN PARIVAR FOUNDATION

**ODAY MUKATNAGAN PARIVAR  
FOUNDATION**

DIRECTORS



FOR S.S.ANIGOL & CO

Auditor.

Particulars	Note No.	31.03.2023 Amount in ₹	31.03.2022 Amount in ₹
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	3	-	-
(b) Reserves and surplus	4	9,43,300.46	4,73,171.63
(c) Money received against share warrants		9,43,300.46	4,73,171.63
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-current liabilities</b>			
(a) Long-term borrowings	5	1,25,898.00	1,25,898.00
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long-term provisions		-	-
		1,25,898.00	1,25,898.00
<b>(4) Current liabilities</b>			
(a) Short-term borrowings	6	-	-
(b) Trade payables			
(A) Due to micro enterprises and small enterprises			
(B) Due to Others( other than micro and small enterprises)	7	7,386.00	7,386.00
(c) Other current liabilities	8	-	-
(d) Short-term provisions	9	1,40,500.00	13,000.00
		1,47,886.00	20,386.00
<b>TOTAL</b>		<b>12,17,084.46</b>	<b>6,19,455.63</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>(1) (a) Property, Plant, Equipments &amp; Intangible Assets</b>			
(i) Tangible assets	10	5,61,640.00	3,89,352.00
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances	11	-	-
(e) Other non-current assets	12	6,199.00	12,399.00
		5,67,839.00	4,01,751.00
<b>(2) Current assets</b>			
(a) Current investments		-	-
(b) Inventories	13	-	-
(c) Trade receivables	14	-	-
(d) Cash and cash equivalents	15	6,49,245.46	2,17,704.63
(e) Short-term loans and advances		-	-
(f) Other current assets	16	-	-
		6,49,245.46	2,17,704.63
<b>TOTAL</b>		<b>12,17,084.46</b>	<b>6,19,455.63</b>

Summary of significant accounting policies 1.1

The accompanying notes are an integral part of the financial statements

As per our Report of even date

For S. S. Anigol &amp; Co.

Chartered Accountants

Firm Regn No. 115085W

Sanjaykumar S. Anigol

Membership No.: 049089

Place Ichalkaranji

Date 25 JUL 2023

UDIN :

UDIN: 23049089B4WR073068

DIRECTORS :

For and on behalf of the board of directors

Vineyak Ashok Mali

(Director)

(DIN : 8551052)

Sarsha Kumbhar

(Director)

(DIN : 8551053)





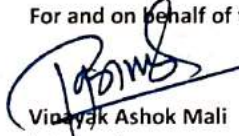
**VIDYODAY MUKTANGAN PARIVAR FOUNDATION**  
**W. NO 8/478 , ICHALKARANJI, TAL - HATKANANGALE, DIST KOLHAPUR, PIN - 416115**  
**Statement Of Income and Expendiure For The Year Ended 31.03.2023**

Particulars	Note No.	31.03.2023 Amount in ₹	31.03.2022 Amount in ₹
<b>INCOME</b>			
Revenue from operations	17	12,14,252.00	5,78,169.75
Less: Excise Duty		-	-
Other Income	18	12,14,252.00	5,78,169.75
<b>Total Income</b>		<b>12,14,252.00</b>	<b>5,78,169.75</b>
<b>EXPENDITURE</b>			
Cost of Material and components Consumed	19	-	-
(Increase)/Decrease in Inventories of Fin Goods WIP	20	-	-
Employee Benefit Expenses , Manufacturing and Other Expenses	21	4,33,742.00	2,43,370.00
Financial Cost	22	-	-
Other Expenses	23	7,15,999.17	3,12,076.70
Depreciation and Amortization	10	65,382.00	23,703.00
		<b>12,15,123.17</b>	<b>5,79,149.70</b>
<b>Profit before exceptional and extraordinary items and tax</b>		<b>(871.17)</b>	<b>(979.95)</b>
Exceptional items			
<b>Profit before extraordinary items and tax</b>			
Extraordinary items			
<b>Profit before tax</b>			
Tax Expenses			
- Current Tax			
- Deferred Tax Charge/(Credit)			
<b>Profit (Loss) for the period from continuing operations</b>		<b>(871.17)</b>	<b>(979.95)</b>
Profit/(loss) from discontinuing operations			
Tax expense of discontinuing operations			
Profit/(loss) from Discontinuing operations (after tax)			
<b>Profit (Loss) for the period</b>		<b>(871.17)</b>	<b>(979.95)</b>

Earnings per equity share:  
 | Face value per equity shares Rs.100/- fully paid up.  
 Basic  
 Dilute J

As per our Report of even date  
 For S. S. Anigol & Co.  
 Chartered Accountants  
 Firm Regn No. 115085W

**DIRECTORS :**  
 For and on behalf of the board of directors

  
 Vinayak Ashok Mali  
 (Director)  
 (DIN : 8551052)

  
 Sarsha Kumbhar  
 (Director)  
 (DIN : 8551053)

Sanjaykumar S. Anigol  
 Membership No.: 049089  
 Place : Ichalkaranji  
 Date : **25 JUL 2023**  
 UDIN :

UDIN: 23049089B4WROY3068



(All amounts are in Indian Rupees unless otherwise stated)

## 3 Share Capital

31.03.2023

31.03.2022

## Authorized

0 Equity Shares of Rs. 100 each

## Issued, Subscribed &amp; Fully Paid Up

0 Equity Shares of Rs. 100/- each fully paid up

## 3.1 Reconciliation of shares outstanding at the beginning and at the end of the reporting period:

	31.03.2023		31.03.2022	
	No. of Shares	Amount	No. of Shares	Amount
At the beginning of the period	-	-	-	-
Shares issued during the period	-	-	-	-
Outstanding at the end of the period	-	-	-	-

## b) Terms/ Rights attached to equity shares:

- 3.2 The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.  
 3.3 There is no fresh issue or buyback of shares during the year.  
 3.4 The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.  
 3.5 There is no change in the number of shares outstanding at the beginning and at the end of the year.  
 3.6 There is no change in the pattern of shareholding during the year. It is same as the last year.

## c) Shares held by promoters at the end of the year 31st March 2023

Sr No	Promoters Name	No of shares	% of total shares	% of change in yr
1			0.00%	0%
2			0.00%	0%
3			0.00%	0%
4			0.00%	0%
5			0.00%	0%
			0.00%	

## d) Shares held by promoters at the end of the year 31st March 2022

Sr No	Promoters Name	No of shares	% of total shares	% of change in yr
1			0.00%	0
2			0.00%	0
3			0.00%	0
4			0.00%	0
5			0.00%	0
			0	

## e) Details of shareholders holding more than 5% shares in the company:

Name of the Shareholder	31.03.2023		31.03.2022	
	No. of Shares	Percentage	No. of Shares	Percentage
		0.00%		0.00%
		0.00%		0.00%
		0.00%		0.00%
		0.00%		0.00%
		0.00%		0.00%



4 Reserves & Surplus	31.03.2023	31.03.2022
Capital Reserve		
Special Capital Incentive		
Building Fund	9,85,767.00	5,14,767.00
Profit and Loss Account		
Balance as per last financial Statement	(41,595.37)	(40,615.42)
Add : loss for the year as per statement of profit or loss	(871.17)	(979.95)
Net Deficit in the statement of profit and loss	(42,466.54)	(41,595.37)
Asset Write off During year		
Total for Reserves and Surplus	9,43,300.46	4,73,171.63

5 Long Term Borrowings	31.03.2023	31.03.2022
<u>Secured Loans</u>		
<u>Unsecured</u>		
Deposits from Director's , Relatives & Others		
Loan from Directors	125898.00	125898.00
	125898.00	125898.00

6 Short Term Borrowings	31.03.2023	31.03.2022
<u>Secured Loan</u>		
<u>Unsecured</u>		

7 Trade Payables	31.03.2023	31.03.2022
i) <u>Trade Payables:</u>		
Maruti Arts Pvt Ltd	7386.00	7386.00
	7,386.00	7,386.00

SUMMERY of Trade Payables	31.03.2023	31.03.2022
<b>Particulars</b>		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro and small enterprises		
<b>Total</b>		

Note 7.1 : Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2021, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payable Ageing Schedule as on 31.03.2023		less than 1 year	1-2 year	2-3 year	more than 3 Year	Total
Particulars						-
1. MSME			0			-
2. Others				0		-
3. Disputed -MSME						-
4. Disputed Others						-

Trade Payable Ageing Schedule as on 31.03.2022		less than 1 year	1-2 year	2-3 year	more than 3 Year	Total
Particulars						0
1. MSME						0
2. Others			0			0
3. Disputed -MSME						0
4. Disputed Others						0



8 Other Current Liabilities		
	31.03.2023	31.03.2022
<i>Other current liabilities:</i>		
Deposits		
0		
Trade Advance	0.00	0.00
	0.00	0.00

9 Short Term Provisions		
	31.03.2023	31.03.2022
<i>Other Provisions</i>		
Accounting Fees Payable		
Audit Fees Payable	3,500.00	3,000.00
Legal Fees Payable	20,000.00	10,000.00
Directors Salary Payable	5,000.00	-
	1,12,000.00	-
	1,40,500.00	13,000.00

10 Tangible Assets-as per schedule		
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11 Long Term Loans and Advances (Unsecured considered good unless otherwise stated)		
	31.03.2023	31.03.2022

12 Other Non Current Assets		
	31.03.2023	31.03.2022
Incorporation Expenses	As on 01/04/2021: 12,399.00 Written off 6200 6,199.00	As on 01/04/2021: 18,599.00 Written off 6,200.00 12,399.00

13 Inventories [valued at lower of cost and net realizable value]		
	31.03.2023	31.03.2022

14 Trade Receivables (Unsecured considered good unless otherwise stated)		
	31.03.2023	31.03.2022
Outstanding for a period not exceeding six months		
	0.00	0.00
Total	-	-
Considered Doubtful	-	-
Less : Provision for doubtful debt	-	-
Other debts - Considered Good	-	-

Trade Receivable Ageing Schedule as on 31.03.2023						
Particulars	Less than 6 month	6 month - 1 year	1-2 year	2-3 year	more than 3 Year	Total
1 Undisputed Good	0	0				
2 Undisputed Doubtful						
3 Disputed - Good						
4 Disputed Doubtful						

Trade Receivable Ageing Schedule as on 31.03.2022						
Particulars	Less than 6 month	6 month - 1 year	1-2 year	2-3 year	more than 3 Year	Total
1 Undisputed Good	0					
2 Undisputed Doubtful						
3 Disputed - Good						
4 Disputed Doubtful						



15 Cash and Bank Balances		
	31.03.2023	31.03.2022
Cash and Cash Equivalent		
Cash In Hand		
Balances With the Banks		
HDFC Bank	25,491.00	4,420.00
	6,23,754.46	2,13,284.63
	6,49,245.46	2,17,704.63

16 Other Current Asset (Unsecured considered good unless otherwise stated)		
	31.03.2023	31.03.2022
<u>Receivables</u>		

17 Revenue From Operations		
	31.03.2023	31.03.2022
Revenue From Operations		
Donation Received	12,14,252.00	5,78,169.75
Other Operating Revenue		
Revenue from operations (Gross)	12,14,252.00	5,78,169.75
Less: Excise Duty	-	-
	12,14,252.00	5,78,169.75

18 Other Income		
	31.03.2023	31.03.2022

19 Cost of Raw Materials and Components Consumed		
	31.03.2023	31.03.2022
Cost of Raw Materials and Components Consumed		
<u>Inventory at the beginning of the year</u>		
Raw Material and Components	-	-
Add: Purchases	-	-
Raw Material		
Components		
Less: inventory at the end of the year		
Raw Material		
Raw Material and Components		
Cost of raw material and components consumed		

20 (Increase)/decrease in inventories		
	31.03.2023	31.03.2022
<u>(Increase)/decrease in inventories</u>		
<u>Inventories at the end of the year</u>		
Work-in-progress		
Finished goods		
<u>Inventories at the beginning of the year</u>		
Work-in-progress		
Finished goods		
Net (Increase)/Decrease in inventories		



21 Employee Benefits, Manufacturing and	31.03.2023	31.03.2022
Salary	433742.00	243370.00
	<u>4,33,742.00</u>	<u>2,43,370.00</u>

22 Finance Cost	31.03.2023	31.03.2022
	-	-

23 Other Expenses	31.03.2023	31.03.2022
Accounting Fees	3500.00	3000.00
Advertisement	10000.00	5000.00
Audit Fees	10000.00	5000.00
Bank Charges	118.00	76.70
Charity Expenses	94900.00	127593.00
Office Expenses	10974.16	2475.00
Preliminary Exp W/Off	20077.00	6200.00
Rent	24000.00	12000.00
Printing Stationery	46344.00	13617.00
Traveling Exp	87721.00	0
Festival & Program Exp	660.00	1086.00
Maintenance & Repairs	7424.00	10550.00
Newspaper	1660.00	210.00
Postage Telephone	4360.00	2431.00
School Alhar	9001.00	25607.00
Training Exp	0.00	52839.00
<b>Traveling Exp</b>	360000.00	41332.00
Director Salary	20000.00	0.00
Legal Expenses	5260.01	0.00
Mobile Bill	-	-
	<u>7,15,999.17</u>	<u>3,12,076.70</u>



10. Tangible Assets

Description	GROSS BLOCK						DEPRECIATION				NET BLOCK	
	Dep. Rate	Balance as at 1.4.2022	Addition during the year	Borrowing cost Capitalised	Deduction during the year	Gross Block 31.3.2022	Balance as at 1.4.2022	For the year	Deduction During the year	Depreciation on 31.3.2022	Balance as at 31.3.2023	Balance as at 31.3.2022
Land Hall Constuction	0.00%	260140.00	173620	0	0	433760.00	0	0.00	0	0.00	433760.00	260140.00
lab equipments	25.89%	132203.00	0	0	0	132203.00	19038	29298.00	0	48336.00	83867.00	113155.00
Deadstock	25.89%	24313.00	12000	0	0	36313.00	9150	7033.00	0	16183.00	20130.00	15163.00
Laptop	63.16%	0.00	52050	0	0	52050.00	0	28928.00	0	28928.00	23122.00	0.00
Mobile A/c	13.91%	950.00	0	0	0	950.00	66	123.00	0	189.00	761.00	884.00
<b>Grand Total</b>		<b>417606.00</b>	<b>237670.00</b>	<b>0.00</b>	<b>0.00</b>	<b>655276.00</b>	<b>28254.00</b>	<b>65382.00</b>	<b>0.00</b>	<b>93636.00</b>	<b>561640.00</b>	<b>389352.00</b>

Intangible Assets

Description	GROSS BLOCK	DEPRECIATION	NET BLOCK
	NIL		