



**Independent Auditors' Report**

**To the Members of Kamdhenu Jeevandhara Foundation**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of **Kamdhenu Jeevandhara Foundation** ("the Company"), which comprise the balance sheet as at March 31, 2022, the statement of income and expenditure for the year then ended, and notes to the financial statements, including a summary of the 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 ("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, 2022, and Deficit for the year ended on that date.

**Basis for Opinion**

We conducted our audit of the financial statements 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 (ICAI) together with the independence 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 independent responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on financial statements.

**Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Management and Board of Directors are 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, but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this Auditor report.

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 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 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 financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, 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 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 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, 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 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 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 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 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.

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.

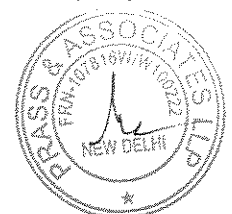
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Report on Other Legal and Regulatory Requirements**

1. The reporting requirements under Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government in terms of section 143 (11) of the Act, on the matters specified in paragraphs 3 and 4 of the Order, are not applicable to the company.

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

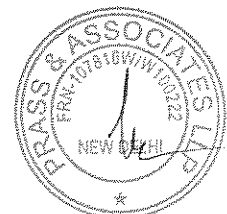
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books



- c) The balance sheet, the statement of Income and expenditure 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 as per 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 31,2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31,2022 from being appointed as a director in terms of Section 164(2) of the Act.
- f) The reporting requirements over adequacy of the internal controls over financial reporting of the company and operating effectiveness of such controls are not applicable to company being in exempted category vide MCA notification dated 13.06.2017.
- 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 by the Company to its director during the year.

- h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 as amended, 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 litigation which would impact its financial position.
  - II. There are no material foreseeable losses, on long-term contracts including derivative contracts requiring provisions.
  - III. There are no amounts, 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 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.

**For PRASS & Associates LLP**  
**Chartered Accountants**  
**Firm Reg. No.: 0107816W / W100222**

  
**Tarun Jain**  
**Partner**

**M. No. 520266**

**UDIN: 22520266AJYWGD4786**

**Place of Signature: Gurgaon**

**Dated: 30.05.2022**



# KAMDHENU JEEVANDHARA FOUNDATION

[Section 8 Company under the provision of Companies Act, 2013]

CIN : U80900HR2019NPL083557

2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002

## BALANCE SHEET AS AT 31ST MARCH 2022

(₹ in Lakhs)			
Particulars	Note No.	As At 31-Mar-22	As At 31-Mar-21
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholder's Funds</b>			
(a) Share Capital	3	1.00	1.00
(b) Reserves and Surplus	4	22.87	23.31
		<u>23.87</u>	<u>24.31</u>
<b>Non-current liabilities</b>			
-			
<b>Current liabilities</b>			
Trade Payable	5		
i) Total outstanding micro and small enterprises		0.12	0.12
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.05	
Other Current Liabilities	6	0.05	-
		<u>0.22</u>	<u>0.12</u>
<b>TOTAL</b>		<u><u>24.09</u></u>	<u><u>24.42</u></u>
<b><u>ASSETS</u></b>			
<b>Non-current assets</b>			
(a) Property, Plant & Equipments	7	0.42	0.64
(b) Other Non-Current Assets	8	0.30	-
		<u>0.72</u>	<u>0.64</u>
<b>Current assets</b>			
(a) Cash and cash equivalents	9	23.30	23.68
(b) Other Current Assets	10	0.07	0.10
		<u>23.37</u>	<u>23.78</u>
<b>TOTAL</b>		<u><u>24.09</u></u>	<u><u>24.42</u></u>

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

As per our separate report of even date annexed herewith

For PRASS & Associates LLP

Chartered Accountants

FRN— 0107816WW/100222

Tarun Jain

Partner

M.No. 520266



For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal  
Director  
DIN : 00005973

Radha Agarwal

Radha Agarwal

Director

DIN : 08610161

Place : Gurgaon

Date : 30th May, 2022

**KAMDHENU JEEVANDHARA FOUNDATION**  
**[Section 8 Company under the provision of Companies Act, 2013]**

CIN : U80900HR2019NPL083557

2ND FLOOR, TOWER-A, BUILDING NO. 9, DLF CYBER CITY, PHASE-III, GURGAON- 122002

**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022**

Particulars	Note No.	Year Ended 31-Mar-22	Year Ended 31-Mar-21
(₹ in Lakhs)			
<b>I Income</b>			
Donation Received	11	3.40	62.50
Other Income	12	0.73	-
<b>Total Income</b>		<u>4.13</u>	<u>62.50</u>
<b>II EXPENSES</b>			
PM Care Fund		-	63.99
Deprecation	7	0.22	0.10
Other Administrative Expenses	13	4.34	0.76
<b>Total Expenses</b>		<u>4.56</u>	<u>64.85</u>
<b>III Surplus / (Deficit) before Tax (I-II)</b>		(0.43)	(2.35)
<b>IV Tax Expenses</b>		-	-
<b>V Surplus / (Deficit) after Tax (III-IV)</b>		<u>(0.43)</u>	<u>(2.35)</u>
<b>VI Earning Per Share ( Face Value of Rs. 10 Each)</b>	14		
Basic and Diluted (in Rupees)		(4.34)	(23.55)

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

As per our report of even date annexed herewith

For PRASS & Associates LLP

Chartered Accountants

FRN— 0107816WW/100222

Tarun Jain

Partner

M.No. 520266



For and on behalf of the board of directors

Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal

Director

DIN : 00005973

Radha Agarwal

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Director

DIN : 08610161

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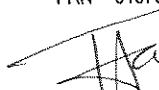
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

(₹ in Lakhs)

Receipt	Amount	Amount	Payments	Amount	Amount
<b>Opening Balance</b>			<b>Donation made</b>		
- Cash	0.20		Donation made	-	-
- Bank	23.48	23.68			
<b>Donation Received-Domestic</b>			<b>Assets Purchased</b>		
Donation received		3.40	Property, Plant & Equipments	-	-
<b>Other Income</b>			<b>Security Deposit</b>		
Educational Activities		0.73	Security on Rent		0.30
			<b>Expenses</b>		
			Audit Fees	0.12	
			Bank & Other Charges	0.01	
			Printing & Stationary	0.03	
			Electricity Expenses	0.36	
			School Expenses	0.21	
			Salary	0.31	
			Rent Account	2.78	
			Legal Expenses	0.08	
			Rates & Taxes	0.15	
			Computer Maintenance	0.17	4.21
			<b>Closing Balance</b>		
			- Cash	2.28	
			- Bank	21.02	23.30
<b>Total</b>		<b>27.81</b>	<b>Total</b>		<b>27.81</b>

As per our report of even date annexed herewith

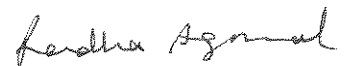
For PRASS & Associates LLP  
Chartered Accountants  
FRN— 0107816/W/100222

  
**Tarun Jain**  
Partner  
M.No. 520266

Place : Gurgaon  
Date : 30th May, 2022

For and on behalf of the board of directors  
Kamdhenu Jeevandhara Foundation

  
**Sunil Kumar Agarwal**  
Director  
DIN : 00005973

  
**Radha Agarwal**  
Director  
DIN : 08610161



# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### 1 Corporate Information

Kamdhenu Jeevandhara Foundation was incorporated on 14.11.2019 under section 8 of the Companies Act, 2013. The company is primarily engaged in the following activities on Non-profit basis:

To carry on Education and Vocational training, Health care, Relief of Poor, Medical relief, Preservation of environment ( including watersheds, forest and wildlife), and the doing of all such other lawful things as considered necessary for the furtherance of the above objectives.

### 2 Statement of Significant Accounting Policies

#### a) Basis of Accounting

These financial statements have been prepared under historical cost convention from books of accounts maintained on an accrual basis (unless otherwise stated hereinafter) in conformity with accounting principles generally accepted in India and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India and referred to Sec 129 & 133 of the Companies Act, 2013, of India. The accounting policies applied by the company are consistent with those used in previous year.

#### b) Use of Estimates

The preparation of financial statements requires management to make certain estimates and assumptions that affect the amount reported in the financial statement and notes thereto. Differences between actual and estimates are recognized in the period in which the results are known/ materialized.

#### c) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short term bank deposits, if any with original maturity of three months or less.

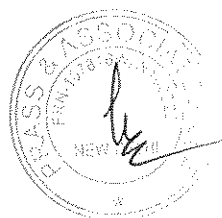
#### d) Recognition of Income & Expenditure

All the items of costs/expenditure and revenue/ income have been accounted for on accrual basis.

#### e) Property Plant & Equipment:

Property Plant & Equipments are recorded on historical cost and all expenses till the assets is ready for put to use are capitalized.

f) Depreciation on Property Plant and Equipment is provided over the useful life of assets as specified in Schedule II to the Companies Act, 2013 using straight line method. Property Plant and Equipment which are added / disposed off during the year, depreciation is provided on pro rata basis with reference to the month of addition/ deletion.



Roshni Aggarwal

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# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

		(₹ in Lakhs)	
3 Share capital		As at 31.03.22	As at 31.03.21
<b>Authorised</b>			
1,00,000 (Previous year 1,00,000) Equity Shares of Rs.10 each		10.00	10.00
<b>Issued, Subscribed &amp; fully Paid-up Shares</b>			
10,000 (Previous year 10,000) Equity Shares of Rs.10 each		1.00	1.00
<b>Total</b>		<b>1.00</b>	<b>1.00</b>

(i) There has been no movement in the Issued, Subscribed and Paid-up capital of the Company.

(ii) Terms/Rights attached to equity shares

(iii) The Company has only one class of equity share having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share and entitled to dividend approved by shareholders.

(iv) In the event of liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by each shareholder

### a. Reconciliation of the shares outstanding at the beginning and at the end of the year

(₹ in Lakhs)

Equity shares	As at 31.03.2022		As at 31.03.2021	
	No. of shares	Amount	No. of shares	Amount
At the beginning of the period	10,000	1.00	10,000	1.00
Issued during the period	-	-	-	-
<b>At the end of the year</b>	<b>10,000</b>	<b>1.00</b>	<b>10,000</b>	<b>1.00</b>

### b. Details of Shareholders holding more than 5 % Shares in the Company

Shareholders' Name	As at 31.03.2022		As at 31.03.2021	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Kamdhenu Limited	10,000	100.00%	10,000	100.00%

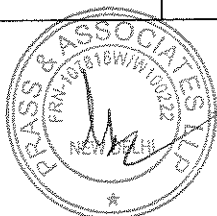
### c. Details of Promoters Shareholding in the Company

Shareholders' Name	As at 31.03.2022		As at 31.03.2021		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Kamdhenu Limited	10,000	100.00%	10,000	100.00%	Nil

### d. Details of Promoters Shareholding in the Company

Shareholders' Name	As at 31.03.2021		As at 31.03.2020		% Change during the year
	No. of Shares held	% of Total Shares	No. of Shares held	% of Total Shares	
Kamdhenu Limited	10,000	100.00%	-	0.00%	100.00%
Smt. Radha Agarwal	-	0.00%	5,000	50.00%	-50.00%
Mr. Sunil Kumar Agarwal	-	0.00%	2,500	25.00%	-25.00%
Smt. Sarita Agarwal	-	0.00%	2,500	25.00%	-25.00%

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*Radha Agarwal*

# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

(₹ in Lakhs)		
	As at 31.03.22	As at 31.03.21
4 Reserves and surplus		
Surplus in the statement of Income and Expenditure		
At the beginning of the period	23.31	25.66
Add: Surplus/(Deficit) for the period	(0.43)	(2.35)
<b>Total</b>	<b>22.87</b>	<b>23.31</b>

(₹ in Lakhs)		
	As at 31.03.22	As at 31.03.21
5 Trade Payable		
Trade Payables		
i) Total outstanding dues of micro and small enterprises	0.12	0.12
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.05	-
<b>Total</b>	<b>0.17</b>	<b>0.12</b>

The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available with them. This information has been relied upon by the auditors. Disclosure as required under section 22 of the Act, is as under: The information as required to be disclosed under The Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the company, on the basis of information and records available with them. This information has been relied upon by the auditors.

(₹ in Lakhs)		
Disclosure Requirement	As at 31.03.22	As at 31.03.21
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year: Principal Rs. 11800/- (Previous Year 11800) Interest - Rs. Nil/- (Previous Year Nil)	0.12	0.12
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and medium enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;		-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		-
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and		-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprises for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006		-

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*[Handwritten Signature]*  
Rashmi Agwal

# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### Trade Payables

Ageing for Trade Payables outstanding as at March 31, 2022 is as follows:

(₹ in Lakhs)

Particulars	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables					
MSME	0.12	-	-	-	0.12
Others	0.05	-	-	-	0.05
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	0.17	-	-	-	0.17

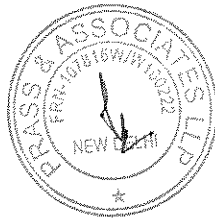
Ageing for Trade Payables outstanding as at March 31, 2021 is as follows:

(₹ in Lakhs)

Particulars	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Trade Payables					
MSME	0.12	-	-	-	0.12
Others	-	-	-	-	-
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	0.12	-	-	-	0.12

		(₹ in Lakhs)	
6 Other Current Liabilities	As at 31.03.22	As at 31.03.21	
Statutory dues payable	0.05	-	
<b>Total</b>	<b>0.05</b>	<b>-</b>	

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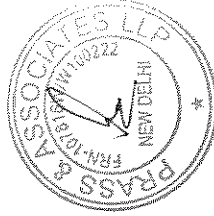


*Radhargwal*

7 Property Plant and Equipments

(₹ in Lakhs)

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As on 01.04.2021	Addition	Adjustment during year	As on 31.03.2022	Up to 01.04.2021	During the Year	Adjustment during year	Up to 31.03.2022	As on 31.03.2022	As on 31.03.2021
Computer Furniture & Fixtures	0.67 0.08	- -	- -	0.67 0.08	0.09 0.01	0.20 0.02	- -	0.29 0.03	0.37 0.05	0.57 0.07
<b>Current Year</b>	<b>0.75</b>	<b>-</b>	<b>-</b>	<b>0.75</b>	<b>0.10</b>	<b>0.22</b>	<b>-</b>	<b>0.32</b>	<b>0.42</b>	<b>0.64</b>
<b>Previous Year</b>	<b>-</b>	<b>0.75</b>	<b>-</b>	<b>0.75</b>	<b>-</b>	<b>0.10</b>	<b>-</b>	<b>0.10</b>	<b>0.64</b>	<b>-</b>



*[Handwritten Signature]*

*Radhika Agarwal*

# KAMDHENU JEEVANDHARA FOUNDATION

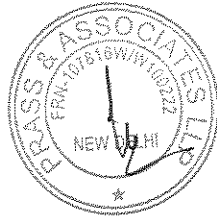
## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

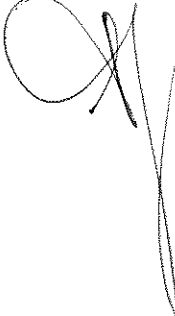
(₹ in Lakhs)		
	As at 31.03.22	As at 31.03.21
8 Other Non-Current Assets		
Security Deposit	0.30	-
<b>Total</b>	<b>0.30</b>	<b>-</b>

(₹ in Lakhs)		
	As at 31.03.22	As at 31.03.21
9 Cash and Cash Equivalents		
Cash on hand	2.28	0.20
Balances with banks in Current Account	21.02	23.48
<b>Total</b>	<b>23.30</b>	<b>23.68</b>

(₹ in Lakhs)		
	As at 31.03.22	As at 31.03.21
10 Other Current Assets		
Prepaid Expenses	0.07	0.10
<b>Total</b>	<b>0.07</b>	<b>0.10</b>

Contd....



  
 Roshni Aggarwal

# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

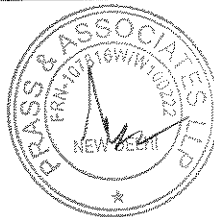
		(₹ in Lakhs)	
		Year Ended 31.03.22	Year Ended 31.03.21
11	<b>Donation Received</b>		
	Donation received	3.40	62.50
	<b>Total</b>	<b>3.40</b>	<b>62.50</b>

		(₹ in Lakhs)	
		Year Ended 31.03.22	Year Ended 31.03.21
12	<b>Other Income</b>		
	Educational Activities	0.73	-
	<b>Total</b>	<b>0.73</b>	<b>-</b>

		(₹ in Lakhs)	
		Year Ended 31.03.22	Year Ended 31.03.21
13	<b>Other Expenses:</b>		
	Audit Fees	0.12	0.12
	Bank & Other Charges	0.01	0.01
	Conveyance Expenses	-	0.00
	Printing & Stationary	0.03	-
	Electricity Expenses	0.39	0.09
	School Expenses	0.24	0.08
	Salary	0.31	-
	Rent Account	2.88	0.42
	Legal Expenses	0.08	0.02
	Rates & Taxes	0.20	0.02
	Computer Maintenance	0.10	-
	<b>Total</b>	<b>4.34</b>	<b>0.76</b>

		(₹ in Lakhs)	
		Year Ended 31.03.22	Year Ended 31.03.21
14	<b>Basic and Diluted Earning per share (EPS):</b>		
	Basic and Diluted Earning Per share		
	Profit / (Loss) after tax as per accounts	(0.43)	(2.35)
	Weighted average number of shares outstanding	10,000	10,000
	Basic & Diluted EPS	(4.34)	(23.55)
	Face Value Per share (in Rs.)	10	10

Contd....



*[Handwritten Signature]*  
Rashmi Aggarwal

# KAMDHENU JEEVANDHARA FOUNDATION

## NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

	(₹ in Lakhs)	
	31.03.22	31.03.21 (Rs.)
15 Auditors Remuneration in respect of:		
Statutory Audit Fee	0.12	0.12
	0.12	0.12

- 16 Company has received approval order for registration u/s 12AA and 80G of Income tax act, 1961 vide order no. ITBA/EXM/12AA/2020-21/1031770767(1) dated 25.03.2021 & ITBA/EXM/S/80G/2020-21/1031790197(1) dated 26.03.2021 respectively and during the year company has also received Provisional Approval No. AAHCK8733AF20214 & AAHCK8733AE20214 dated 28.05.2021 u/s 11-Clause (i) of first proviso to sub-section (5) of section 80G and 01-Sub clause (i) of clause (ac) of sub-section (1) of section 12A respectively which is valid for period of Assessment year 2022-23 to 2026-27.

### 17 Additional Regulatory Information

	Numerator	Denominator	Current Year	Previous Year
Current ratio (In times)	Total Current Assets	Total Current Liabilities	107.81	201.53

- 18 Previous year figures have been rearranged/ regrouped, wherever necessary to confirm to current year classification.

As per our report of even date attached,

For PRASS & Associates LLP  
Chartered Accountants  
FRN- 0107816WW100222

Tarun Jain  
Partner  
M.No. 520266



Place : Gurgaon  
Date : 30th May, 2022

For and on behalf of the board of directors  
Kamdhenu Jeevandhara Foundation

Sunil Kumar Agarwal  
Director  
DIN : 00005973

Radha Agarwal  
Director  
DIN : 08610161