



SINGAL PAWAN & COMPANY

Chartered Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of **VYOMINI SOCIAL FOUNDATION**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **VYOMINI SOCIAL FOUNDATION** ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 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 31st March, 2023, its profit/loss and its cash flows for the year ended on that date,

- In the case of the balance sheet, of the state of affairs of the company as at March 31, 2023;
- In the case of the Income and Expenditure Account, of the deficit for the period ended on that date; and
- In the case of cash flow statement, for the cash flows for the year ended on that date;
- And the changes in equity for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Accounting Standards (AS) 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.



Information other than the financial statements and auditors' report thereon

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

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

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.

Responsibilities of Management and Those Charged with Governance 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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (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 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 is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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 provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the Company since company is Section 8 company.
 - a) It is not a subsidiary or holding company of public company.
 - b) Its paid-up capital and reserves and surplus are not more than Rs 1 Crore as at the balance sheet date:
 - c) Its total borrowings from banks and financial institutions are not more than Rs 1 crore at any time during the year; and
 - d) Its turnover is not more than Rs 10 Crores during the year.

2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - 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 Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) Since the Company's turnover as per last audited financial statements is less than Rs 50 Crores and its borrowings from banks & financial institutions at any time during the year is less than Rs 25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017;
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - 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.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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 person(s) or entity(ies), including foreign entities ("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, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("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; and

(c) Based on such 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 mis-statement.

v. No dividend has been declared during the year by the company.

For Singal Pawan & Company

Chartered Accountants

FRN: - 028070C

Pawan Singal



**CA Pawan Singal
(Proprietor)**

M. No. 419409

UDIN: 23419409BGYBEH2849

Place : New Delhi

Date : 15.09.2023

VYOMINI SOCIAL FOUNDATION

CIN : U85200DL2018NPL342853

Regd. Office : H.No. 40, Landmark near U Block Main Gate Village Sultanpur Mazra, New Delhi-110041

Balance Sheet as at 31st March, 2023

(Amount in Thousand)

	PARTICULARS	Note No.	As at 31/03/2023 Rs.	As at 31/03/2022 Rs.
I.	EQUITY AND LIABILITIES			
(1)	Shareholder's Fund			
	Share Capital	1	100.00	100.00
	Reserves & Surplus	2	(3,220.70)	(1,496.53)
(2)	Non-Current Liabilities			
	Long Term Borrowings		-	-
	Deferred Tax Liabilities (Net)	3	1.78	-
(3)	Current Liabilities			
	Short Term Borrowing	4	160.00	160.00
	Short Term Provision		-	-
	Trade Payable	5		
	(a) total outstanding dues of micro enterprises and small enterprises; and		-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises.		3,100.57	1,340.25
	Other Current Liabilities	6	1,051.01	510.75
	TOTAL		1,192.66	614.47
II.	ASSETS			
(1)	Non-Current Assets			
	Property, Plant and Equipment and Intangible Assets			
	(i) Property Plant and Equipment	7	146.31	10.65
	(ii) Intangible Assets		-	-
	Non Current Investments		-	-
	Deferred Tax Asset (Net)		-	1.69
	Long Term Loan & Advances		-	-
(2)	Current Assets			
	Trade Receivables		-	-
	Cash & Cash Equivalents	8	1,000.42	585.33
	Short Term Loan & Advances	9	45.93	16.80
	Other Current Assets		-	-
	TOTAL		1,192.66	614.47

Summary of significant accounting policies &

Notes on Accounts

18

Notes referred to above form an integral part of accounts.

As per our report of even date attached

For Singal Pawan & Company

Chartered Accountants

Firm Reg. No 028070C

Pawan Singal

Pawan Singal
Proprietor
M. No. 419409



UDIN :23419409BGYBEH2849

Place : New Delhi

Date : 15.09.2023

For and on behalf of the Board

Prachi *Naresh Kaushik*

Prachi
Director
DIN: 07999382

Naresh Kaushik
Director
DIN: 02393895

VYOMINI SOCIAL FOUNDATION

CIN : U85200DL2018NPL342853

Regd. Office : H.No. 40, Landmark near U Block Main Gate Village Sultanpur Mazra, New Delhi-110041

Statement of Income & Expenditure for the year ended 31st March, 2023

(Amount in Thousand)

	PARTICULARS	Note No.	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
I	Donation Received	10	4,970.00	7,171.42
II	Other Income	11	1,000.93	-
	Total Income (I+II)		5,970.93	7,171.42
III	Expenses:			
	Donation and Charitables Activities	12	7,204.49	7,881.23
	Employees benefit expenses	13	166.00	235.16
	Financial cost	14	0.71	0.72
	Depreciation and Amortization Expenses	15	14.32	4.87
	Other Expenses to Support Charitables Activities	16	306.12	518.95
	Total Expenses (III)		7,691.64	8,640.93
IV	Surplus/ (Deficit) before Tax		(1,720.71)	(1,469.51)
V	Tax Expenses:			
	Current Tax		-	-
	Deferred tax		(3.46)	1.69
VI	Surplus / (Deficit) for the Year		(1,724.17)	(1,467.82)
VII	Earnings per Equity Share :	17		
	Basic		(172.42)	(146.78)
	Diluted		(172.42)	(146.78)

Summary of significant accounting policies &

Notes on Accounts

18

Notes referred to above form an integral part of accounts..

As per our report of even date attached

For Singal Pawan & Company

Chartered Accountants

Firm Reg. No 028070C

Pawan Singal

Pawan Singal
Proprietor
M. No. 419409



For and on behalf of the Board

Prachi

Prachi
Director
DIN: 07999382

Naresh Kaushik

Naresh Kaushik
Director
DIN: 02393895

UDIN : 23419409BGYBEH2849

Place : New Delhi

Date : 15.09.2023

VYOMINI SOCIAL FOUNDATION

CIN : U85200DL2018NPL342853

Regd. Office : H.No. 40, Landmark near U Block Main Gate Village Sultanpur Mazra, New Delhi-110041

Cash Flow Statement for the year ended 31st March 2023

(Amount in Thousand)

	PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
A	CASH FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Statement of Income & Exp	(1,720.71)	(1,469.51)
	Adjusted For :		
	Depreciation	14.32	4.87
	Interest Expenses	-	-
	Interest Income & foreign exchange	-	-
	Operating Profit Before Working Capital Changes	(1,706.39)	(1,464.64)
	Changes in Working Capital :		
	(Increase)/Decrease in Current Assets except cash & Bank	(29.13)	(16.80)
	Increase/(Decrease) in Current Liability	2,300.59	1,220.50
	Cash Generated from Operating Activities	565.07	(260.94)
	Less: Tax Paid	-	-
	Net Cash From Operating Activities	565.07	(260.94)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	(Purchase)/sale of Fixed Assets	(149.98)	-
	Interest Received	-	-
	Net Cash Used in Investing Activities	(149.98)	-
C	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Issue of Equity Share Capital	-	-
	Proceeds/(Repay) from long term borrowing	-	-
	(Pay)/Receipt from long term Loan and Advances	-	-
	Proceeds/(Repay) from Short term borrowing	-	-
	Payment of Interest	-	-
	Net Cash From Financial Activities	-	-
	Net Increase/Decrease in cash (A+B+C)	415.09	(260.94)
	Add: Opening Cash and Cash Equivalents	585.33	846.27
	Closing Cash and Cash Equivalents	1,000.42	585.33

Notes :

1. The Cash Flow Statement has been prepared under the indirect method as set out in AS-3
2. Figures have been regrouped/ rearranged wherever necessary.

As per our report of even date attached

For Singal Pawan & Company

Chartered Accountants

Firm Reg. No 028070C

Pawan Singal

Pawan Singal
Proprietor
M. No. 419409



For and on behalf of the Board

Prachi

Prachi
Director
DIN: 07999382

Naresh Kaushik

Naresh Kaushik
Director
DIN: 02393895

UDIN :23419409BGYBEH2849

Place : New Delhi

Date : 15.09.2023

NOTES ACCOMPANYING BALANCE SHEET AS AT 31.03.23 AND STATEMENT OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.23

1 SHARE CAPITAL

1.1 SHARE CAPITAL (Amount in Thousand)

PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Authorized Share Capital : 10,000 (Prev. Yr. 10,000) Equity Shares of Rs. 10/- each	100.00	100.00
Issued Share Capital : 10,000 (Prev. Yr. 10,000) Equity Shares of Rs. 10/- each	100.00	100.00
Subscribed and Fully Paid-up Share Capital : 10,000 (Prev. Yr. 10,000) Equity Shares of Rs. 10/- each	100.00	100.00
TOTAL	100.00	100.00

1.2 The Company has only one class of shares referred to as equity shares having a face value of Rs. 10/- . Each holder of equity shares is entitled to one vote per share.

1.3 The Company has issued Nil shares of Rs 10/- as bonus shares out of free reserves during the period of five years immediately preceding date of Balance Sheet.

1.4 The reconciliation of the number of shares outstanding as at March 31, 2023 and March 31, 2022 is set out below:

PARTICULARS	31.03.2023 (Nos of Shares)	31.03.2022 (Nos of Shares)
Equity Shares of Rs. 10 each :		
Opening number of shares outstanding	10.00	10.00
Add: Nos of Shares issued during the year	-	-
Closing number of shares outstanding	10.00	10.00

1.5 The details of shareholders holding more than 5% shares as at March 31, 2023 and March 31, 2022 is set out below :

PARTICULARS	31.03.2023	31.03.2022
Equity Shares of Rs. 10 each :		
Prachi		
No. of Shares Held	6.00	6.00
Percentage of Share Holding	60%	60%
Naresh Kaushik		
No. of Shares Held	4.00	4.00
Percentage of Share Holding	40%	40%

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1.6 The details of shareholding of promoters as at March 31, 2023 and March 31, 2022 is set out below :

PARTICULARS	(Figures in Thousand)	
	31.03.2023	31.03.2022
Prachi		
-Shares held by the promoter at the end of the year		
No of shares	6.00	6.00
% of total shares	60.00%	60.00%
-% Change during the year		
No of shares	-	-
% of total shares	-	-
Naresh Kaushik		
-Shares held by the promoter at the end of the year		
No of shares	4.00	4.00
% of total shares	40.00%	40.00%
-% Change during the year		
No of shares	-	-
% of total shares	-	-

2 RESERVES & SURPLUS

PARTICULARS	(Amount in Thousand)	
	31.03.2023 (Rs)	31.03.2022 (Rs)
Statement of Income & Expenditure -Surplus\(\Deficit)		
Opening Balance	(1,496.53)	(28.71)
Add : Addition during the Year	(1,724.17)	(1,467.82)
TOTAL	(3,220.70)	(1,496.53)

3 DEFERRED TAX LIABILITIES (NET)

3.1 DEFERRED TAX LIABILITIES (NET)

PARTICULARS	(Amount in Thousand)	
	31.03.2023 (Rs)	31.03.2022 (Rs)
Timing Difference		
On Account of Depreciation (WDV)	(13.32)	6.49
Net Timing Difference	(13.32)	6.49
Opening Balance of Deferred Tax Assets/(Liabilities)	1.69	-
Closing Balance of Deferred Tax Assets/(Liabilities)	(1.78)	1.69
Net Deferred Tax Provision for the Year	(3.47)	1.69

3.2 Provision for current tax is made after taking into consideration benefits under the provisions of the Income Tax Act 1961. Deferred tax resulting from timing differences between book and taxable profit is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date, in accordance with Accounting standards (A.S. 22) " Accounting for Taxes on Income" issued by the institute of Chartered Accountants of India.

Signature

Signature



4 **SHORT TERM BORROWINGS**

(Amount in Thousand)

PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Other Unsecured Borrowings		
- Unsecured Loan from Director	160.00	160.00
TOTAL	160.00	160.00

5 **TRADE PAYABLE**

5.1

(Amount in Thousand)

PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Total outstanding dues of micro enterprises and small enterprises:		
(a) the principal amount remaining unpaid to any supplier at the end of each accounting year	-	-
(b) Interest thereon	-	-
(c) 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	-	-
(d) 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	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year	-	-
(f) 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 enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-
	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,100.57	1,340.25
TOTAL	3,100.57	1,340.25

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5.2 TRADE PAYABLES AGEING SCHEDULE

(Amount in Thousand)		
PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
MSME		
- Less than 1 Year	-	-
- 1-2 Years	-	-
- 2-3 Years	-	-
- More than 3 Years	-	-
Total	-	-
Others		
- Less than 1 Year	3,100.57	1,340.25
- 1-2 Years	-	-
- 2-3 Years	-	-
- More than 3 Years	-	-
Total	3,100.57	1,340.25
TOTAL	3,100.57	1,340.25

6 OTHER CURRENT LIABILITIES

(Amount in Thousand)		
PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Statutory Dues	-	11.25
Others payable:		-
Audit Fee Payable	33.00	22.00
Others Current Liabilities	1,018.01	477.50
TOTAL	1,051.01	510.75

7 PROPERTY, PLANT AND EQUIPMENTS

(Amount in Thousand)		
PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Plant and Equipments	146.31	10.66
TOTAL	146.31	10.66

8 CASH & CASH EQUIVALENTS

(Amount in Thousand)		
PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Balance with Banks (In Current Accounts)	998.87	564.13
Cash on hand (as certify by the management)	1.55	21.20
TOTAL	1,000.42	585.33

9 SHORT TERM LOANS & ADVANCES

(Amount in Thousand)		
PARTICULARS	31.03.2023 (Rs)	31.03.2022 (Rs)
Advance to Suppliers	20.40	16.80
GST Receivable	25.53	-
TOTAL	45.93	16.80

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10 **DONATIONS RECEIVED**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Voluntary Contributions/Donations	4,970.00	7,171.42
Total	4,970.00	7,171.42

11 **OTHER INCOME**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Receipts from main objective	1,000.93	-
Total	1,000.93	-

12 **DONATION AND CHARITABLES ACTIVITIES**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Distribution of Sanitary Pads/ Necessity items	6,507.88	6,784.95
Distribution Expenses	328.60	560.00
Site Fooding Expenses	88.93	118.78
Women Awareness Expenses	36.08	417.50
Expenses for main objective	243.00	-
Total	7,204.49	7,881.23

13 **EMPLOYEE BENEFIT EXPENSES**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Salaries, Wages and Bonus etc.	166.00	229.30
Staff Welfare	-	5.86
Total	166.00	235.16

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14 **FINANCIAL COST**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Bank Charges	0.71	0.72
Total	0.71	0.72

15 **DEPRECIATION AND AMORTIZATION EXPENSES**

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Depreciation expenses	14.32	4.87
Total	14.32	4.87

16 **OTHER EXPENSES TO SUPPORT CHARITABLES ACTIVITIES**

16.1 Other Expenses to Support Charitables Activities

(Amount in Thousand)

PARTICULARS	For the period from 01/04/2022 to 31/03/2023 Rs.	For the period from 01/04/2021 to 31/03/2022 Rs.
Accounting Charges	12.00	12.00
Payment to Auditor	11.00	11.00
Conveyance	17.93	90.38
Office Expenses	54.35	71.62
Printing & Stationery Expenses	20.72	10.58
Postage & Courier Expenses	4.85	5.76
Pamphlet & Flex Expenses	72.36	170.00
Telephone Expenses	2.06	5.22
Donation Expenses	-	51.00
Petrol Expenses	31.54	20.10
Professional Charges	-	1.50
Transport Charges	3.50	8.84
Hotel Expenses	6.38	-
Rent	28.00	-
Repair & Maintenance-Computer	4.00	-
Tour & Travelling Expenses	37.43	60.95
Total	306.12	518.95

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16.2 ADDITIONAL INFORMATION REQUIRED AS PER SCHEDULE III TO COMPANIES ACT, 2013

	(Amount in Thousand)	
	2022-23	2021-22
Payment to Auditor As Audit Fee	11.00	11.00
	11.00	11.00

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EARNINGS PER EQUITY SHARE

(Amount in Thousand)

PARTICULARS	2022-23	2021-22
Computation of Basic earning per share and Diluted earning per share		
Net Profit	(1,724.18)	(1,467.82)
Weighted average number of shares outstanding during the year	10.00	10.00
Basic earning per share	(172.42)	(146.78)
Weighted average number of shares outstanding during the year	10,000	10,000
Diluted earning per share	(79.20)	(146.78)

Sanjiv Kumar



(Amount in Thousand)

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.2022	Addition during the year	Deletion during the year	Total 31.03.2023	Up to 31.03.2022	During the year	Deletion	Total 31.03.2023	W.D.V. 31.03.2023	W.D.V. 31.03.2022
Computer/ Laptop	-	110.58	-	110.58	-	8.27	-	8.27	102.31	-
Vending Machine	28.00	-	-	28.00	17.35	3.34	-	20.69	7.31	10.65
Sewing Machine	-	39.40	-	39.40	-	2.71	-	2.71	36.69	-
TOTAL	28.00	149.98	-	177.98	17.35	14.32	-	31.67	146.31	10.65
Previous Year	28.00	-	-	28.00	12.48	4.87	-	17.35	10.65	15.52

Signature

Signature



(Amount in Thousand)
Annexure "A"

Description of Assets/ Block of Assets	Rate of Depreciation	W.D.V as on 01.04.2021	Deletion During The Period	Additions >180 days	Additions <180 days	Depreciation	W.D.V as on 31.03.2022
		Rs.		Rs.	Rs.	Rs.	Rs.
Block - II Plant and Machinery	15%	17.14	-	-	39.40	5.53	51.01
Block - III Computer	40%	-	-	-	110.58	22.12	88.46
Total		17.14	-	-	149.98	27.65	139.47

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Additional Regulatory Information

(i) **Title deeds of immovable property not held in the name of the company**

As per information and explanation provided to us, There is no such property held by the company whose title deed is not in the name of the company.

(ii) **Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017**

As per information and explanation provided to us, No revaluation has been done by the Company during the current financial year.

(iii) **Following disclosures shall be made where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:**

(a) **repayable on demand:** As per information and explanation provided to us, There is no such loans or advances repayable on demand in the nature of loans are granted to promoters, directors, KMPs and the related parties either severally or jointly with any other person.

(b) **without specifying any terms or period of repayment:** As per information and explanation provided to us, There is no loan or advance which are without specifying term or period of repayment.

(iv) **Capital-Work-in Progress (CWIP)**

(a) For capital-work-in progress, following ageing schedule shall be given: There is no capital-work-in-progress held by the company.

CWIP	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress	Not Applicable				
Projects temporarily suspended	Not Applicable				

*Total shall tally with CWIP amount in the balance sheet.

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given**: Not Applicable

CWIP	To be completed in				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	Not Applicable				
Project 2	Not Applicable				

**Details of projects where activity has been suspended shall be given separately.

(v) **Intangible assets under development:** There is no Intangible assets under development with the company.

(a) For Intangible assets under development, following ageing schedule shall be given: Not Applicable

Intangible assets under development ageing schedule

Intangible Assets under development	Amount in CWIP for a period of				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in progress	Not Applicable				
Projects temporarily suspended	Not Applicable				

* Total shall tally with the amount of Intangible assets under development in the balance sheet.

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following Intangible assets under development completion schedule shall be given**: Not Applicable

Intangible Assets under development	To be completed in				(Amount in Rs.)
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	Not Applicable				
Project 2	Not Applicable				

**Details of projects where activity has been suspended shall be given separately.

(vi) **Details of Benami Property held**

Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following:-

As per information and explanation provided to us, there is no proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder:

(a) Details of such property, including year of acquisition, : NA

(b) Amount thereof, : NA

(c) Details of Beneficiaries, : NA

(d) If property is in the books, then reference to the item in the Balance Sheet, : NA

(e) If property is not in the books, then the fact shall be stated with reasons : NA

(f) Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided, : NA

(g) Nature of proceedings, status of same and company's view on same : NA



vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:-

Company has no borrowings from banks or financial institutions on the basis of security of current assets
whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts:

- (a) Not Applicable
(b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed : Not Applicable

viii) Wilful Defaulter*

Where a company is a declared wilful defaulter by any bank or financial Institution or other lender, following details shall be given:
Company is not declared wilful defaulter by any bank or financial Institution or other lender

- (a) Date of declaration as wilful defaulter, : Not Applicable
(b) Details of defaults (amount and nature of defaults), : Not Applicable

* "wilful defaulter" here means a person or an issuer who or which is categorized as a wilful defaulter by any bank or financial institution (as defined under the Act) or consortium thereof, in accordance with the guidelines on wilful defaulters issued by the Reserve Bank of India.

ix) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

As per information and explanation provided to us, Company has not any transaction with company struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956,

Name of Struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
NA	Investments in securities	NA	NA
NA	Receivables	NA	NA
NA	Payables	NA	NA
NA	Shares held by struck off company	NA	NA
NA	Other outstanding balances (to be specified)	NA	NA

x) Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.
As per information and explanation provided to us, there is no charge or satisfaction is pending which yet to be registered with Registrar of Companies which is beyond the statutory period.

xi) Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

As per information and explanation provided to us, There is no layers in the company as prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

xii) Following Ratios to be disclosed:-

(a) Current Ratio,	Refer Annexure-A
(b) Debt-Equity Ratio,	
(c) Debt Service Coverage Ratio,	
(d) Return on Equity Ratio,	
(e) Inventory turnover ratio,	
(f) Trade Receivables turnover ratio,	
(g) Trade payables turnover ratio,	
(h) Net capital turnover ratio,	
(i) Net profit ratio,	
(j) Return on Capital employed,	
(k) Return on investment	

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the previous year.

xiii) Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

Not Applicable

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xiv) Utilisation of Borrowed funds and share premium:

(A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall

- (i) 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
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

As per Information and explanation provided to us, no such type transaction identified

The company shall disclose the following:-

- (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. : NA
- (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries alongwith complete details of the ultimate beneficiaries. :NA
- (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries : NA
- (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; NA

(B) Where a company has received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the the company shall

- (i) 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
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose the following:-

As per Information and explanation provided to us, no such type transaction identified

- (I) date and amount of fund received from Funding parties with complete details of each Funding party. : NA
- (II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries alongwith complete details of the other intermediaries' or ultimate beneficiaries. :NA
- (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries :NA
- (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003).; NA

For Singal Pawan & Company

Chartered Accountants

Firm Reg. No 028070C

Pawan Singal
Pawan Singal
Proprietor
M. No. 419409



UDIN :23419409BGYBEH2849

Place : New Delhi

Date : 15.09.2023

For and on behalf of the Board

Prachi *Naresh Kaushik*

Prachi
Director
DIN: 07999382

Naresh Kaushik
Director
DIN: 02393895

VYOMINI SOCIAL FOUNDATION
CIN : U85200DL2018NPL343853

xii) Following Ratios to be disclosed:-

Annexure-A

Particulars	Numerator	Denominator	As at	As at	Change in Percentage	Explanation
			31-Mar-23	31-Mar-22		
a) Current Ratio	Total Current Assets	Total Current Liabilities	0.24	0.30	-18.95%	Current Liabilities increase as compare to previous year.
b) Debt-Equity Ratio	Total Debts (Long term borrowing + Short term borrowings (including Current maturities of long term borrowings))	Equity+Reserve & Surplus	NA	NA	NA	Since there is no long term borrowing and short term borrowing in the company so this ratio is not applicable.
c) Debt Service Coverage Ratio	EBITDA	Finance costs + total loan amount of short-term and long term borrowings	NA	NA	NA	Since there is no long term borrowing and short term borrowing in the company so this ratio is not applicable.
d) Return on Equity (ROE) (%)	Net profit after taxes	Average Shareholder's Equity	45.15%	107.86%	-58.14%	Net deficit booked in current financial year whereas in previous year there was surplus.
e) Inventory turnover ratio	Cost of goods sold	Average Inventory	NA	NA	NA	Since there is no goods related transaction occurred during the current year and previous year so this ratio is not applicable
f) Trade Receivables turnover ratio	Revenue from operations	Average Trade receivables	NA	NA	NA	Since There is no revenue from operation during the current year and previous year so this ratio is not applicable
g) Trade payables turnover ratio	Total Purchases	Average Trade Payables	NA	NA	NA	Since there is no transaction related to cost of goods during the current year and previous year so this ratio is not applicable
h) Net Capital turnover ratio	Revenue from operations	Average Working capital	NA	NA	NA	Since There is no revenue from operation during the current year and previous year so this ratio is not applicable
i) Net profit ratio (%)	Net Profit	Revenue from operations	NA	NA	NA	Since There is no revenue from operation during the current year and previous year so this ratio is not applicable
j) Return on capital employed (ROCE) (%)	Earning before interest and taxes	Capital Employed = Total Assets - Current Liabilities	0.55	1.05	-47.57%	Net deficit booked in current financial year whereas in previous year there was surplus.
k) Return on investment	Income generated from investments	Average value of investments	NA	NA	NA	Since no income generated from Investment so this ratio is not applicable

For Singal Pawan & Company
Chartered Accountants
Firm Reg No 028070C

Pawan Singal
Pawan Singal
Proprietor
M. No. 419409
UDIN : 2341940986GYBEH2849
Place : New Delhi
Date : 15.09.2023



For and on behalf of the Board

Prachi

Prachi
Director
DIN: 07999382

Nareni Kaushik

Nareni Kaushik
Director
DIN: 02393895

VYOMINI SOCIAL FOUNDATION
CIN : U85200DL2018NPL342853

xii) Following Ratios to be disclosed:-

Annexure-A

Particulars	Numerator	Denominator	As at	As at	Change in Percentage	Explanation
			31-Mar-23	31-Mar-22		
a) Current Ratio	Total Current Assets	Total Current Liabilities	0.24	0.30	-18.95%	Current Liabilities increase as compare to previous year.
b) Debt-Equity Ratio	Total Debts (Long term borrowing + Short term borrowings (including Current maturities of long term borrowings))	Equity+Reserve & Surplus	NA	NA	NA	Since there is no long term borrowing and short term borrowing in the company so this ratio is not applicable.
c) Debt Service Coverage Ratio	EBITDA	Finance costs + total loan amount of short-term and long term borrowings	NA	NA	NA	Since there is no long term borrowing and short term borrowing in the company so this ratio is not applicable.
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g) Trade payables turnover ratio	Total Purchases	Average Trade Payables	NA	NA	NA	Since there is no transaction related to cost of goods during the current year and previous year so this ratio is not applicable
h) Net Capital turnover ratio	Revenue from operations	Average Working capital	NA	NA	NA	Since There is no revenue from operation during the current year and previous year so this ratio is not applicable
i) Net profit ratio (%)	Net Profit	Revenue from operations	NA	NA	NA	Since There is no revenue from operation during the current year and previous year so this ratio is not applicable
j) Return on capital employed (ROCE) (%)	Earning before interest and taxes	Capital Employed = Total Assets - Current Liabilities	0.55	1.05	-47.57%	Net deficit booked in current financial year whereas in previous year there was surplus.
k) Return on investment	Income generated from investments	Average value of investments	NA	NA	NA	Since no income generated from Investment so this ratio is not applicable

For Singal Pawan & Company
Chartered Accountants
Firm Reg No 028970C

Pawan Singal
Pawan Singal
Proprietor
M. No. 419409
UDIN : 234194098GYBEH2849
Place : New Delhi
Date : 15.09.2023



For and on behalf of the Board

Prachi

Prachi
Director
DIN: 07999382

Naresh Kaushik

Naresh Kaushik
Director
DIN: 02393895

Vyomini Social Foundation

NOTE: 19 SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023

*ACCOUNTING POLICIES

1) CORPORATION INFORMATION

“Vyomini Social Foundation” was incorporated under section 8 of the Companies Act, 2013 on 11th December 2018 and granted registration under section 12AA and under section 80G of Income Tax Act, 1961 on 30th July 2019 and as per amended relevant section 12A and 80G Certificate received on 24th September 2021.

The objective of the Company is to promote Menstrual Health Management, Entrepreneurship Development Program, Skill Training Centre, Women lead Development, Creating Women Entrepreneurs, Provide Sustainable Sanitary Health across Rural and Urban India, Generate Widespread Awareness about Menstrual Sanitation, Reduce Carbon Footprint.

2) BASIS OF ACCOUNTING

The Financial statements have been prepared under the historical cost convention on accrual basis in accordance with accounting principles generally accepted in India. The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year. These accounts are prepared on accounting principles of a going concern.

3) REVENUE RECOGNITION

Revenue is recognized on transfer of significant risk & reward which can be reliably measured and it is reasonable to expect ultimate collection and there exists no significant uncertainty in its ultimate realization.

All sorts of claims by or against the company are recognized as & when acknowledged/ accepted/ settled/ received.

4) FIXED ASSETS

Cost of Fixed Assets comprises of purchase price, duties, levies, and any directly attributable cost of bringing each asset to its working condition for the intended use. Financing costs relating to deferred credits or borrowed funds attributable to the acquisition of fixed assets upto to the completion of construction or acquisition of the assets.

  

5) DEPRECIATION

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Accordingly the unamortized carrying value (If any) is being depreciated / amortized over the revised/ remaining useful lives.

6) CONTINGENT LIABILITIES/CONTINGENT ASSETS

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

7) TAXATION

Provision for Tax for the year comprises current income tax as determined in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax liabilities/assets is recognized on timing differences, being the differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods, in accordance with Accounting Standard 22 issued by The Institute of Chartered Accountants of India.

8) RETIREMENT BENEFITS

Liability towards gratuity is not provided in the books. The same is accounted for as and when paid.

*NOTES ON ACCOUNTS

1. Contingent liability-NIL (Previous Year NIL).
2. In the opinion of the board, the current assets, Loans and advances have the value at least equal to the amount stated in the Balance Sheet on realization in the ordinary course of business.
3. The prior period expenses debited to Statement of Income & Expenditure during the year - NIL (Previous Year NIL).
4. Income Earned and Expenses incurred in foreign currency – NIL (Previous Year NIL).



5. The Balance of Sundry Debtors, Loans & Advances and Sundry Creditors are subject to confirmation.
6. The Company has not received information from the service providers/suppliers regarding their status under Micro, Small and Medium Enterprises Development Act 2006 and hence disclosure relating to amounts unpaid as at year-end with interest paid/payable under this act have not been given.
7. Previous year's figures have been regrouped/re-classified wherever necessary to make them comparable with the current year's figures.
8. The matters/Accounting Standards not specifically commented upon/reported herein above are either not applicable and/or not relevant.
9. In accordance with the requirement of Accounting Standard-18 on Related Party Disclosure, as identified and certified by the management is:

Transaction During the Year:

Sl. No.	Name of Related party	Relationship Disclosures	Nature of Transaction	Amount in Thousand (in Rs.)
1.	M/s Living Soul Footwear Private Limited	Directorship	Purchase of Sanitary Pads	729.00

Balance as at Year end:

Sl. No.	Name of Related party	Relationship Disclosures	Nature of Transaction	Amount in Thousand (in Rs.) as on 31.03.2023
1.	Sh. Naresh Kaushik	Director	Payable	160/-





Signature to Note "1" to "19"

As per our report of even date attached

For Singal Pawan & Company

Chartered Accountants

Firm Regn, No. 028070C

Pawan Singal



(Pawan Singal)

Proprietor

M. No.: 419409

For and on behalf of the Board

Prachi

(Prachi)

Director

DIN:07999382

Naresh Kaushik

(Naresh Kaushik)

Director

DIN: 02393895

UDIN: 23419409BGYBEH2849

Place: New Delhi

Dated: 15.09.2023