

**PART I — BALANCE SHEET**

Name of the Company : SEWANIDHI FOUNDATION (CIN: U85300BR2021NPL052886)

A Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013)

Balance Sheet as at 31/03/2023

(Amount in INR ₹)

| Particulars                                          | Note No. | Figures as at the end of<br>current reporting period<br>31/03/2023 | Figures as at the end of<br>previous reporting period<br>31/03/2022 |
|------------------------------------------------------|----------|--------------------------------------------------------------------|---------------------------------------------------------------------|
|                                                      |          | ₹                                                                  | ₹                                                                   |
| <b>I. EQUITY AND LIABILITIES</b>                     |          |                                                                    |                                                                     |
| <b>(1) Shareholders' funds</b>                       |          |                                                                    |                                                                     |
| (a) Share capital                                    | 1        | 1,000.00                                                           | 1,000.00                                                            |
| (b) Reserves and surplus                             | 2        | -628.17                                                            | -496.74                                                             |
| (c) Money received against share warrants            |          |                                                                    |                                                                     |
| <b>(2) Share application money pending allotment</b> |          |                                                                    |                                                                     |
| <b>(3) Non-current liabilities</b>                   |          |                                                                    |                                                                     |
| (a) Long-term borrowings                             |          |                                                                    |                                                                     |
| (b) Deferred tax liabilities (Net)                   |          |                                                                    |                                                                     |
| (c) Other Long term liabilities                      |          |                                                                    |                                                                     |
| (d) Long-term provisions                             |          |                                                                    |                                                                     |
| <b>(4) Current liabilities</b>                       |          |                                                                    |                                                                     |
| (a) Short-term borrowings                            |          | -                                                                  | -                                                                   |
| (b) Trade payables                                   |          | 57.91                                                              | -                                                                   |
| (c) Other current liabilities                        | 3        | -                                                                  | -                                                                   |
| (d) Short-term provisions                            |          |                                                                    |                                                                     |
| <b>TOTAL</b>                                         |          | <b>429.74</b>                                                      | <b>503.26</b>                                                       |
| <b>II. ASSETS</b>                                    |          |                                                                    |                                                                     |
| <b>Non-current assets</b>                            |          |                                                                    |                                                                     |
| (1) (a) Property, Plant & Equipment                  |          |                                                                    |                                                                     |
| (i) Tangible assets                                  | 4        | 96.26                                                              | 129.78                                                              |
| (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                     |          |                                                                    |                                                                     |
| (e) Other non-current assets                         |          |                                                                    |                                                                     |
| <b>(2) Current assets</b>                            |          |                                                                    |                                                                     |
| (a) Current investments                              |          |                                                                    |                                                                     |
| (b) Inventories                                      |          | -                                                                  | -                                                                   |
| (c) Trade receivables                                |          |                                                                    |                                                                     |
| (d) Cash and cash equivalents                        | 5        | 213.48                                                             | 213.48                                                              |
| (e) Short-term loans and advances                    | 6        | 120.00                                                             | 160.00                                                              |
| (f) Other current assets                             |          |                                                                    |                                                                     |
| <b>TOTAL</b>                                         |          | <b>429.74</b>                                                      | <b>503.26</b>                                                       |

See accompanying notes to the Financial Statements.

As per our report of even date attached

for Sunil shayama and Associates

Chartered Accountant

ICAI Firm Registration Number - 014311C

Deependra kumar  
(Partner)

Membership Number - 0512022

Place - Muzaffarpur

Date - 01.09.2023

UDIN: 23512022BG RPEL1701

for and behalf of Board of Directors of  
SEWANIDHI FOUNDATION

Sewanidhi Foundation

RAJNISH KUMAR

(Director)

DIN - 09238361

Sewanidhi Foundation

Nidhi Raj

NIDHI RAJ Director

(Director)

DIN - 09238362

**PART II – STATEMENT OF PROFIT AND LOSS**

Name of the Company : SEWANIDHI FOUNDATION (CIN: U85300BR2021NPL052886)

(A Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013)

Income and Expenditure Account for the year ended 31/03/2023

(Amount in INR ₹)

|      | Particulars                                                                  | Note No. | Figures in hundred as at the end of current reporting period | Figures in hundred as at the end of the previous reporting period |
|------|------------------------------------------------------------------------------|----------|--------------------------------------------------------------|-------------------------------------------------------------------|
|      |                                                                              |          | ₹                                                            | ₹                                                                 |
| I    | Grants and donation received                                                 |          | 11451.41                                                     | 5662.79                                                           |
| II   | Other income                                                                 |          |                                                              |                                                                   |
| III  | <b>Total Revenue (I + II)</b>                                                |          | 11451.41                                                     | 5662.79                                                           |
| IV   | <b>Expenses:</b>                                                             |          |                                                              |                                                                   |
|      | Cost of materials consumed                                                   |          |                                                              |                                                                   |
|      | Purchases of Stock-in-Trade                                                  |          | 0.00                                                         | 0.00                                                              |
|      | Changes in inventories of finished goods work-in-progress and Stock-in-Trade |          | 0.00                                                         | 0.00                                                              |
|      | Employee benefits expense                                                    |          |                                                              |                                                                   |
|      | Finance costs                                                                |          |                                                              |                                                                   |
|      | Depreciation and amortization expense                                        |          |                                                              |                                                                   |
|      | Other expenses                                                               | I        | 11582.84                                                     | 6159.53                                                           |
|      | <b>Total expenses</b>                                                        |          | 11582.84                                                     | 6159.53                                                           |
| V    | <b>Profit before exceptional and extraordinary items and tax (III - IV)</b>  |          | -131.43                                                      | -496.74                                                           |
| VI   | Exceptional items                                                            |          |                                                              |                                                                   |
| VII  | <b>Profit before extraordinary items and tax (V - VI)</b>                    |          | -131.43                                                      | -496.74                                                           |
| VIII | Extraordinary items                                                          |          |                                                              |                                                                   |
| IX   | <b>Profit before tax (VII- VIII)</b>                                         |          | -131.43                                                      | -496.74                                                           |
| X    | Tax expense:                                                                 |          |                                                              |                                                                   |
|      | (1) Current tax                                                              |          |                                                              |                                                                   |
|      | (2) Deferred tax                                                             |          |                                                              |                                                                   |
| XI   | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>    |          | -131.43                                                      | -496.74                                                           |
| XII  | Profit/(loss) from discontinuing operations                                  |          |                                                              |                                                                   |
| XIII | Tax expense of discontinuing operations                                      |          | -                                                            |                                                                   |
| XIV  | <b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>    |          | -                                                            |                                                                   |
| XV   | <b>Profit (Loss) for the period (XI + XIV)</b>                               |          | -131.43                                                      | -496.74                                                           |
| XVI  | <b>Earnings per equity share:</b>                                            |          |                                                              |                                                                   |
|      | (1) Basic                                                                    |          |                                                              |                                                                   |
|      | (2) Diluted                                                                  |          |                                                              |                                                                   |

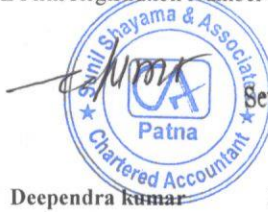
See accompanying notes to the financial statements.

As per our report of even date attached

for Sunil Shayama and Associates

Chartered Accountant

ICAI Firm Registration Number - 014311C



Deependra Kumar  
(Partner)  
M.NO - 512022

Sewanidhi Foundation  
Rajnish Kumar  
Director  
RAJNISH KUMAR  
(Director)  
DIN - 08484146

for and behalf of Board of Directors of

Sewanidhi Foundation  
Nidhi Raj  
Director  
NIDHI RAJ  
(Director)  
DIN - 08483771

Place - Muzaffarpur

Date - 01.09.2023

UDIN:- 23512022BG9PFL1701

**1. Shareholders' Fund**

Figure in hundred

| Particulars                                                                              | As at<br>31.03.2023 | As at<br>31.03.2022 |
|------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Share Capital</b>                                                                     |                     |                     |
| Authorized Share Capital<br>(10000 Equity Shares of @ Rs.10/- each)                      | 1,000.00            | 1,000.00            |
|                                                                                          | 1,000.00            | 1,000.00            |
| <b>Issued, Subscribed and Paid-up Capital</b><br>(10000 Equity Shares of @ Rs.10/- each) | 1,000.00            | 1,000.00            |
|                                                                                          | 1,000.00            | 1,000.00            |
| <b>Shareholders holding more than 5% of Issued Share Capital</b>                         |                     |                     |
| RAJNISH KUMAR (5000 Equity Shares @ Rs.10/- each)                                        | 500.00              | 500.00              |
| NIDHI RAJ (5000 Equity Shares @ Rs.10/- each)                                            | 500.00              | 500.00              |
|                                                                                          | 1,000.00            | 1,000.00            |

**2. Reserve and Surplus**

| Particulars                  | As at<br>31.03.2023 | As at<br>31.03.2022 |
|------------------------------|---------------------|---------------------|
| Profit and Loss for the year | -131.43             | -496.74             |
| Profit brought forward       | -496.74             | -                   |
|                              | -628.17             | -496.74             |

**3. Other Current Liability**

| Particulars        | As at<br>31.03.2023 | As at<br>31.03.2022 |
|--------------------|---------------------|---------------------|
| Audit Fees Payable | -                   | -                   |
| Other Fees Payable | -                   | -                   |
| Rent Payable       | -                   | -                   |

**4. Deferred Tax**

| Particulars         | Year ended<br>at 31.03.2023 | Year ended<br>at 31.03.2022 |
|---------------------|-----------------------------|-----------------------------|
| Deferred Tax Assets | -                           | -                           |

**5. Cash and Cash Equivalents**

| Particulars | Year ended<br>at 31.03.2023 | Year ended<br>at 31.03.2022 |
|-------------|-----------------------------|-----------------------------|
| Cash        | 37.19                       | 25.68                       |
| Bank        | 176.29                      | 187.80                      |
|             | 213.48                      | 213.48                      |

**6. Short-term loans and advances**

| Particulars                   | Year ended<br>at 31.03.2023 | Year ended<br>at 31.03.2022 |
|-------------------------------|-----------------------------|-----------------------------|
| Preliminary exps              | 120.00                      | 160.00                      |
| Advance for Purchases of Food |                             |                             |
|                               | 120.00                      | 160.00                      |

**I. Other Expenses**

| Particulars                        | Year ended<br>at 31.03.2023 | Year ended<br>at 31.03.2022 |
|------------------------------------|-----------------------------|-----------------------------|
| Preliminary exps                   | 40.00                       | 40.00                       |
| Foods and other Items Distribution | 7,171.66                    | 4,946.66                    |
| Conveyance                         | 1,374.79                    | 295.26                      |
| Education welfare Exps             | 1,059.81                    | -                           |
| Camp Exps                          | 226.41                      | -                           |
| Office Exps                        | 111.56                      | 153.10                      |
| Accounting Charges                 | 335.00                      | -                           |
| Repairs & Maintenance              | 56.00                       | -                           |
| Depreciation                       | 33.51                       | 31.16                       |
| Festival exps                      | 52.50                       | 198.35                      |
| Telephone & Mobile Exps            | 93.20                       | -                           |
| Salary exps                        | 1,028.40                    | 495.00                      |
|                                    | 11,582.84                   | 6,159.53                    |



Details of Depreciation on Fixed Assets as per Companies Act

| Description          | Gross Block - Cost / Book Value  |                                      |                                      |                                          |                              | Depreciation                 |                          |                                       | Net Block                    |                      |                      |
|----------------------|----------------------------------|--------------------------------------|--------------------------------------|------------------------------------------|------------------------------|------------------------------|--------------------------|---------------------------------------|------------------------------|----------------------|----------------------|
|                      | Opening balance as on 01-04-2022 | Additions adjustment During the Year | Deduction adjustment During the Year | Impairment / (Reversal ) During the year | Total as at 31st March, 2023 | Total as at 31st March, 2022 | Provided during the year | Depreciation Adjusted During the year | Total as at 31st March, 2023 | WDV as on 31-03-2023 | WDV as on 31-03-2022 |
| Laptop               | -                                | -                                    | -                                    | -                                        | -                            | -                            | -                        | -                                     | -                            | -                    | -                    |
| Furniture & Fixtures | 130                              | -                                    | -                                    | -                                        | 130                          | -                            | 34                       | -                                     | 34                           | 96                   | 130                  |
| Plant & Machinery    | -                                | -                                    | -                                    | -                                        | -                            | -                            | -                        | -                                     | -                            | -                    | -                    |
| Car                  | -                                | -                                    | -                                    | -                                        | -                            | -                            | -                        | -                                     | -                            | -                    | -                    |
| Total                | 130                              | -                                    | -                                    | -                                        | 130                          | -                            | 34                       | -                                     | 34                           | 96                   | 130                  |



Sewanidhi Foundation

*Sanyal*  
Director

Sewanidhi Foundation

*Nidhi Roy*  
Director