

DINESH KORI & CO

Chartered Accountants

Shop No 1, Adarsh Nagar Building No 4, Kolbad, Thane(W)-400601
Contact :9820185289

Email: dineshk2310@gmail.com

AUDITOR'S REPORT

The Members of Apna Shelter India Foundation

We have audited the accompanying standalone financial statements of Apna Shelter India Foundation („the Company“), which comprise the balance sheet as at 31st March, 2022, the statement of income & expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone 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 and presentation of these standalone 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, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's



DINESH KORI & CO

Chartered Accountants

Shop No 1, Adarsh Nagar Building No 4, Kolbad, Thane(W)-400601
Contact : 9820185289

Email: dineshk2310@gmail.com

judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, in the case of balance sheet, of the state of affairs of the Company as at 31st March, 2022 and in the case of Statement of Income & expenditure, of the deficit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As the company is a private company and falls within the exemption specified under paragraph 2(v) of the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. Hence the matters specified in paragraphs 3 and 4 of the said Order are not enclosed.

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;



DINESH KORI & CO

Chartered Accountants

Shop No 1, Adarsh Nagar Building No 4, Kolbad, Thane(W)-400601

Contact : 9820185289

Email: dineshk2310@gmail.com

(c) the balance sheet and the Statement of Income & expenditure dealt with by this Report are in agreement with the books of account;

(d) in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) on the basis of the written representations received from the directors as on 31st March, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;

(f) 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 derivatives contracts for which there were any material foreseeable losses; and
- iii. there were no amounts which required to be transferred by the Company to the Investor

FOR DINESH KORI & CO
CHARTERED ACCOUNTANTS



FRN No. 147831W

DINESH KORI
PROPRIETOR

M. NO. 143284

UDIN: 22143284BDISHA8836

Place: Thane

Date: 03/09/2022

APNA SHELTER INDIA FOUNDATION
(A Company licenced under section 8 of the Companies Act, 2013)
Balance Sheet as at March 31, 2022.


Particulars	Note	As at March 31, 2022	As at March 31, 2021
EQUITY AND LIABILITIES			
Shareholders' Funds:			
Share Capital	1	10,000.00	10,000.00
Reserves and Surplus	2	(20,65,173.03)	(8,58,459.56)
Non-current Liabilities			
Long Term Provisions	3	16,27,500.00	1,38,000.00
Current Liabilities			
Other Current Liabilities	4	9,29,534.00	7,57,791.00
Total		5,01,860.97	47,331.44
ASSETS			
Non-current Assets:			
Property, plant and equipment			
Tangible Assets			-
Intangible Assets			-
Long-Term Loans and Advances		1,07,500.00	-
Deposits		-	-
Current Assets:			
Trade Receivables			-
Cash and Bank Balances	5	3,94,360.97	47,331.44
Total		5,01,860.97	47,331.44

General Information and Significant Accounting Policies

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

As per our report of even date

For
Dinesh Kori & Co
Chartered Accountants
FRN No 147831W

Dinesh Kori
Proprietor
Mem No 143284

Place: Thane
Date: 03/09/2022

For and on behalf of the
Board of Directors

Chiniapalli Rajasekhar Shastry
Director
DIN: 07955856

Jithendra Chennu Naidu
Director
DIN: 08495960

APNA SHELTER INDIA FOUNDATION

(A Company licenced under section 8 of the Companies Act, 2013)

Statement Of Income And Expenditure For The Year Ended March 31, 2022.

Particulars	Note	For the year ended March 31, 2022	For the year ended March 31, 2021
Income			
Donation received	6	4,31,273.27	21,64,310.00
		4,31,273.27	21,64,310.00
Other income		-	-
Total revenue		4,31,273.27	21,64,310.00
Expenses			
Utilization on Programmes and Activities	7	10,40,950.00	16,00,694.00
Other Expenses	8	4,53,293.93	6,66,606.47
Total expenses		14,94,243.93	22,67,300.47
Surplus / (Deficit) before tax		(10,62,970.66)	(1,02,990.47)
Tax expense:			
(a) Current tax		1,43,743.00	7,42,791.00
(b) Deferred tax		-	-
Surplus / (Deficit) before tax		(12,06,713.66)	(8,45,781.47)
No of equity shares		1,000.00	1,000.00
Earning Per Share (Basic and diluted)		(1,206.71)	(845.78)

General Information and Significant Accounting Policies 0
The accompanying notes are an integral part of these financial statements.

As per our report of even date

For and on behalf of the
Board of Directors

For
Dinesh Kori & Co
Chartered Accountants
FRN No 147831W

Chiniapalli Rajasekhar Shastry
Director
DIN: 07955856




Dinesh Kori
Proprietor
Mem No 143284

Jithendra Chennu Naidu
Director
DIN: 08495960

Place: Thane
Date: 03/09/2022

APNA SHELTER INDIA FOUNDATION
(A Company licenced under section 8 of the Companies Act, 2013)
Cash Flow for the year ended 31 March 2022.

Particulars		Financial year ended March 31, 2022.	Financial year ended March 31, 2021.
A)	Cash Flow From Operating Activities		
	Net Profit Before Tax	(10,62,970.66)	(8,58,459.56)
	Operating Profit Before Working Capital Adjustment	(10,62,970.66)	(8,58,459.56)
	Adjustment for Changes in Working Capital		
	Other Current Liabilities	28,000.00	15,000.00
	Cash Flow Generated from Operations	(10,34,970.66)	(8,43,459.56)
	Income Tax and Fringe Benefit Tax Paid		
	Net Cash flow from Operating activities	(10,34,970.66)	(8,43,459.56)
B)	Cash Flow From Investing Activities		1,58,000.00
C)	Cash Flow From Financing Activities	13,82,000	
	Shares issue during the year		10,000.00
	Net Cash Flow From Financing Activities	3,47,029.34	10,000.00
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)	47,331.63	47,331.63
	Cash & Cash equivalent at the beginning of the year		
	Cash & Cash Equivalent at the end of the year	3,94,361	47,331.63

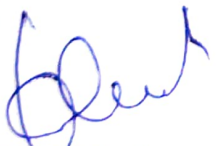
The above cash flow statement has been prepared under "indirect method" set out in Accounting Standard - 3 on cash flow statements.

As per our report of even date

**For and on behalf of the
Board of Directors**

**For and on behalf of the
Board of Directors
FRN No 147831W**

Chiniapalli Rajasekhar Shastry
Director
DIN: 07955856



**Dinesh Kori
Proprietor
Mem No 143284**



Jithendra Chennu Naidu
Director
DIN: 08495960

**Place: Thane
Date: 03/09/2022**

APNA SHELTER INDIA FOUNDATION
(A Company licenced under section 8 of the Companies Act, 2013)
Notes to the financial statements for the year ended March 31, 2022.

1 Share Capital	As at March 31, 2022	As at March 31, 2021
Authorised 10,000 Equity shares of Rs.10 each.	100000.00	100000.00
Issued, subscribed and paid up: 1,000 equity shares of Rs.10 each fully paid up.	10000.00	10000.00
	10000.00	10000.00

(i) Reconciliation of number of shares	As at March 31, 2022	
	Number of Shares	Rs
Equity shares		
Shares outstanding at the beginning of the year		-
Add: Shares issued during the year	10,000	10,000
Shares outstanding at the end of the year	10,000	10,000

(iii) Rights, Preferences and Restrictions attached to Equity Shares:

The Company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entitled to one vote per share. The dividend proposed by Board of Directors is subject to approval of shareholder in ensuing Annual General Meeting, except in the case of Interim Dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining asset of the Company after distribution of all preferential amount, in proportion to their shareholding.

(iv) Details of share held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the shareholders	As at March 31, 2022	
	Number of shares	Percentage of share holding
Chiniapalli Rajasekhar Shastry	400.00	33.33%
Jithendra Chennu Naidu	300.00	33.33%
Raji Reffy Yalla	300.00	33.34%
	1,000.00	100%

(v) Company has not issued any bonus shares, shares for consideration other than cash and neither bought back any shares during the period of five years immediately preceding the previous year.

(Amount in Rs.)		
2 Reserves and surplus	As at March 31, 2022	As at March 31, 2021
Deficit in Statement of Profit and Loss		
Balance at the beginning of the year	(8,58,459.56)	(12,677.90)
Add: Deificit for the year	(12,06,713.66)	(8,45,781.66)
Balance at the end of the year	(20,65,173.22)	(8,58,459.56)



APNA SHELTER INDIA FOUNDATION
(A Company licenced under section 8 of the Companies Act, 2013)
Notes to the financial statements for the year ended March 31, 2022.

3	Loan & Liabilities	As at March 31, 2022	As at March 31, 2021
	Loan Received From Related Parties	16,27,500	1,38,000
		16,27,500	1,38,000
4	Other current liabilities	As at March 31, 2022	As at March 31, 2021
	Payable to Provision For Income Tax	8,86,534	7,42,791
	Payable to Professional Fees	43,000	15,000
		9,29,534	7,57,791.00
6	Income	As at March 31, 2022	As at March 31, 2021
	Donation received	4,31,273	21,64,310
		4,31,273.27	21,64,310.00
Other non-current assets		As at March 31, 2022	As at March 31, 2021
	Long Term Trade receivable Unsecured considered doubtful Less: Provision for doubtful receivables	-	-
5	Trade Receivables	As at March 31, 2022	As at March 31, 2021
	Unsecured Considered Good Outstanding for the period more than 6 months from the date they are due for payment		
	Others receivable from related parties (Refer Note 28) receivable from other than related parties		-
	Unsecured Considered Doubtful Outstanding for the period more than 6 months from the date they are due for payment Less: Provision for doubtful debts		
		-	-
5	Cash and Bank Balances	As at March 31, 2022	As at March 31, 2021
	Cash and Cash Equivalents Cash on hand	1,96,598	31,504
	Balances with banks In current accounts	1,97,763	15,827
		3,94,361	47,331



Note 6

Utilization on Programmes and Activities	As at March 31, 2022.	As at March 31, 2021
Programme Organisation Charges	10,40,950	16,00,694
	10,40,950	16,00,694

Note 7

Other Expenses	As at March 31, 2022.	As at March 31, 2021
Audit Fees	28,000	
Bank Charges	426	2,606
Electricity Expenses	37,906	
Meeting Expenses	89,000	30,000
Internet and website development charges	1,39,008	50,000
Legal & Professional Fees	17,000	3,80,500
Office Rent	1,38,600	1,19,000
General Expenses	-	66,000
Printing & Stationery	3,354	
Professional Fees	-	15,000
Sales Promotion	-	3,500
	4,53,293.93	6,66,606



APNA SHELTER INDIA FOUNDATION
NOTES TO BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

Note 1 : SIGNIFICANT ACCOUNTING POLICIES

a. BASIS OF ACCOUNTING:

The financial statements are prepared under historical cost convention in accordance with applicable mandatory accounting standards & relevant provision of Companies Act, 2013 on a going concern basis.

b. INCOME:

The Company generally follows practice of accounting of income on accrual basis .

c. EXPENSES:

The company generally follows practice of accounting of expenses on accrual basis.

d. FIXED ASSETS:

There are no fixed assets in the company.

e. DEPRECIATION:

No depreciation is applicable since there are no fixed assets.

f. TAXES ON INCOME:

- i. Provision for Tax is made on the basis of income taxable under the applicable Income Tax Act.
- ii. Deferred tax is not applicable.

g. EARNING PER SHARE:

Earnings per share has been calculated and disclosed as per Accounting Standard 20, Earnings per share issued by the Institute of Chartered Accountant of India.

h. RETIRAL BENEFIT:

Retirement provisions ar not applicable since Company has not completed 5 years

i. CONTIGENT LIABILITIES:

There are no contingent liabilities at balance sheet date.

20 There are no Debtors and Creditors in Company.

21 **Contingent liabilities not provided for : NIL**

22 **Managerial Remuneration : NIL**

23 There are no Sundry Debtors and Sundry creditors in the Company.

24 **Earnings In Foreign Exchange :**

Particulars	31st March, 2022	31st March, 2021
Sales	Nil	Nil

25 **Expenditure In Foreign Currency :**

Particulars	31st March, 2022	31st March, 2021
Import	Nil	Nil
Foreign Travel	Nil	Nil



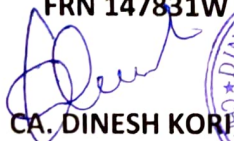
APNA SHELTER INDIA FOUNDATION

26 Earnings Per Share :

Basic / Diluted earnings per share has been calculated by dividing the net profit after taxation for the year as per accounts, which is attributable to equity shareholders, by 10,00 being weighted average number of equity shares outstanding during the year.

Particulars	31st March, 2022	31st March, 2021
Profit as per Profit & Loss Account	(1206714)	(845781)
Weighted average number of Equity Share	1000	1000
Basic & diluted earning per share In Rupees (F.V. of Rs.10/- per Share)	(1206.71)	(845.78)

For DINESH KORI & CO
CHARTERED ACCOUNTANTS
FRN 147831W


CA. DINESH KORI
PROPRIETOR
MEM NO. 143284



PLACE : THANE
DATE : 03/09/2022

For APNA SHELTER INDIA FOUNDATION

CHINIAPALLI RAJSHEKAR SHETTY
DIRECTOR
DIN 07955856

JITENDRA CHENNU NAIDU
DIRECTOR
DIN 08495960