

DINESH KORI & CO

Chartered Accountants

Flat no 5, Jai Ambika Darshan Chs, Bacchin Naupada, Thane(W)-400602
Contact: 9820185289 Email: dineshk2310@gmail.com

AUDITOR'S REPORT

To the Members of APNA Shelter India Foundation

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of APNA Shelter India Foundation („the Company“), which comprise the balance sheet as at 31st March, 2024, 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.

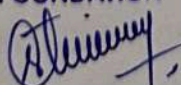
Auditor's Responsibility

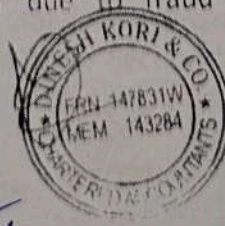
Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

For APNA SHELTER INDIA FOUNDATION


DIRECTOR



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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

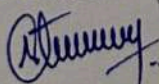
Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not operated throughout the year. The edit log facility was operational with effect from December 8, 2023 for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

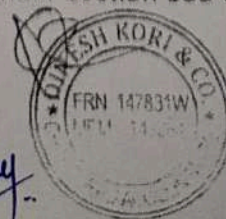
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, in the case of balance sheet, of the state of affairs of the Company as at 31st March, 2024 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;
 - (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

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DIRECTOR



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the Companies (Accounts) Rules, 2014;

- (c) on the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act; and
- (d) 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 Education and Protection Fund.

For Dinesh Kori & co
Chartered Accountants
FRN No 147831W

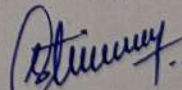


Dinesh Kori
(Proprietor)
Mem No 143284
UDIN: 24143284BKCMQZ6059

Place: Thane
Date: 02/09/2024



For APNA SHELTER INDIA FOUNDATION


DIRECTOR

APNA SHELTER INDIA FOUNDATION
 (A Company licenced under section 8 of the Companies Act, 2013)
 Balance Sheet as at March 31, 2024

Particulars	Note	As at March 31, 2024	As at March 31, 2023
EQUITY AND LIABILITIES			
Shareholders' Funds:			
Share Capital	1	(10,000.00)	(10,000.00)
Reserves and Surplus	2	113,781.00	(756,445.44)
Non-current Liabilities			
Long Term Provisions	3	1,530,500.00	1,530,500.00
Current Liabilities			
Other Current Liabilities	4	805,791.00	795,791.00
Total		2,440,072.00	1,559,845.56
ASSETS			
Non-current Assets:			
Property, plant and equipment			
Tangible Assets			
Intangible Assets			
Long Term Loans and Advances			
Deposits		2,125,838.00	269,500.00
Current Assets:			
Trade Receivables			
Cash and Bank Balances	5	314,234.00	1,290,345.56
Total		2,440,072.00	1,559,845.56

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
 UOI No: 24143284BKCMQZ6059
 Place: Thane
 Date: 02/09/2024

For and on behalf of the
 Board of Directors

(Signature)
 Chiniapati Rajasekhar Shastry
 Director
 DIN: 07955856

(Signature)
 Jithendra Chennu Naidu
 Director
 DIN: 08495960



For APNA SHELTER INDIA FOUNDATION

(Signature)
 DIRECTOR

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, 2024

Particulars	Note	For the year ended March 31, 2024	For the year ended March 31, 2023
Income	6	2,018,587.00	3,558,123.61
Donation received		2,018,587.00	3,558,123.61
Other income		-	-
Total revenue		2,018,587.00	3,558,123.61
Expenses			
Utilisation on Programmes and Activities	7	842,542.00	2,050,427.60
Other Expenses	8	305,820.00	342,711.42
Total expenses		1,148,362.00	2,393,139.02
Surplus / (Deficit) before tax		870,225.00	1,164,984.59
Tax expense:			
(a) Current tax		-	-
(b) Deferred tax		-	-
Surplus / (Deficit) before tax		870,225.00	1,164,984.59
No. of equity shares		1,000.00	1,000.00
Earning Per Share (Basic and diluted)		870.23	1,164.98

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
Dinesh Kori & Co
Chartered Accountants
FRN No 147831W



Proprietor
Mem No 143284
Udin No: 24143284BKCMQZ6059
Place: Thane
Date: 02/09/2024

For and on behalf of the
Board of Directors

Chiniapalli Rajasekhara Shastri
Director
DIN: 07955856

Jithendra Chennu Naidu
Director
DIN: 08495960



For APNA SHELTER INDIA FOUNDATION

DIRECTOR

APNA SHELTER INDIA FOUNDATION
(A Company licenced under section 8 of the Companies Act, 2013)
Cash Flow for the year ended 31 March 2024

Particulars		Financial year ended March 31, 2023.	Financial year ended March 31, 2023.
A) Cash Flow From Operating Activities			
Net Profit Before Tax		870,225.00	1,164,984.59
Operating Profit Before Working Capital Adjustment		870,225.00	1,164,984.59
Adjustment for Changes in Working Capital		10,000.00	(107,000.00)
Other Current Liabilities			
Cash Flow Generated from Operations		880,225.00	1,057,984.59
Income Tax and Fringe Benefit Tax Paid			
Net Cash flow from Operating activities	(A)	880,225.00	1,057,984.59
B) Cash Flow From Investing Activities	(B)		
C) Cash Flow From Financing Activities		(1,856,335.00)	-162000
Shares issue during the year			
Net Cash Flow From Financing Activities	(C)	(1,856,335.00)	(162,000.00)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A + B + C)		(976,110.00)	895,984.59
Cash & Cash equivalent at the beginning of the year		1,290,345	394,360.00
Cash & Cash Equivalent at the end of the year		314,234	1,290,345

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

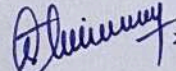
As per our report of even date

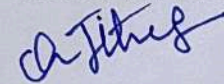
For
Dinesh Kori & Co
Chartered Accountants
FRN No 147831W



Proprietor
Mem No 143284
Udin No: 24143284BKCMQZ6059
Place: Thane
Date: 02/09/2024

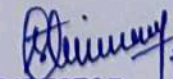
For and on behalf of the
Board of Directors


Chiniapalli Rajasekhara Shastri
Director
DIN: 07955856


Jithendra Chennu Naidu
Director
DIN: 08495960



For APNA SHELTER INDIA FOUNDATION


DIRECTOR

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, 2024.

1	Share Capital	As at	As at
		March 31, 2024	March 31, 2023
	Authorised		
	10,000 Equity shares of Rs.10 each	100000.00	100000.00
		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, 2023	
		Number of Shares	Rs
	Equity shares		
	Shares outstanding at the beginning of the year	10,000	10,000
	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	
	Number of shares	Percentage of share holding
Chiranjiv Kulkarni Prabhakar	400.00	33.33%
Jithendra Chandra Naidu	300.00	33.33%
Rajy Rolly Yada	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.

2	Reserves and surplus	As at	As at
		March 31, 2024	March 31, 2023
	Deficit in Statement of Profit and Loss		
	Balance at the beginning of the year	(756,445.63)	(1,921,430.22)
	Add: Deficit for the year	870,225.00	1,164,984.59
	Balance at the end of the year	113,779.37	(756,445.63)



For APNA SHELTER INDIA FOUNDATION

(Signature)
DIRECTOR

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, 2024.

3	Loan & Liabilities	As at March 31, 2024	As at March 31, 2023
	Loan Received From Related Parties	1,530,500.00	1,530,500.00
		1,530,500.00	1,530,500.00
4	Other current liabilities	As at March 31, 2024	As at March 31, 2023
	Payable to Provision For Income Tax	742,791.00	742,791.00
	Payable to Professional Fees	63,000.00	53,000.00
		805,791.00	795,791.00
6	Income	As at March 31, 2024	As at March 31, 2023
	Donation received	2,018,587	3,558,123.61
		2,018,587.00	3,558,123.61
5	Trade Receivables	As at March 31, 2024	As at March 31, 2023
	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, 2024	As at March 31, 2023
	Cash and Cash Equivalents		
	Cash on hand	33,158	33,158.00
	balances with banks		
	in current accounts	281,076	1,257,187.56
		314,234.00	1,290,345.56



For APNA SHELTER INDIA FOUNDATION

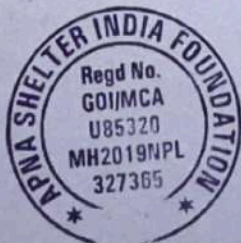
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DIRECTOR

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Utilization on Programmes and Activities	As at March 31, 2024	As at March 31, 2023.
Programme Organisation Charges	842,542	2,050,427.60
	842,542	2,050,427.60

7

Other Expenses	As at March 31, 2024	As at March 31, 2023.
Audit Fees	10,000.00	28,000.00
Bank Charges	60.00	119.07
Electricity Expenses		28,530.00
Camp Expenses	192,500.00	59,985.45
Internet and website development charges		3,700.00
Legal & Professional Fees		39,450.00
Office Rent	102,560.00	75,000.00
General Expenses	700.00	88,033.90
Printing & Stationery		15,227.00
Telephone Expenses		1,166.00
Sales Pramotion		3,500.00
	305,820.00	342,711.42



For APNA SHELTER INDIA FOUNDATION

[Signature]
DIRECTOR

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. **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.

e. **CONTINGENT LIABILITIES:**

There are no contingent liabilities at balance sheet date.

7. Contingent liabilities not provided for : NIL

8 Earnings In Foreign Exchange :

Particulars	31st March, 2024	31st March, 2023
Sales	Nil	Nil

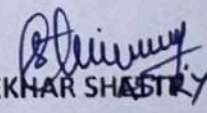
9 Expenditure In Foreign Currency :

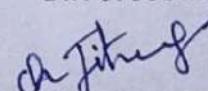
Particulars	31st March, 2024	31st March, 2023
Import	Nil	Nil
Foreign Travel	Nil	Nil

For DINESH KORI & CO
CHARTERED ACCOUNTANTS
FRN 147831W

CA. DINESH KORI
PROPRIETOR
MEM NO. 143284

For APNA SHELTER INDIA FOUNDATION

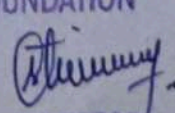

CHINIAPALLI RAJASEKHAR SHASTRI
DIRECTOR
DIN 07955856


JITHENDRA CHENNU NAIDU
DIRECTOR
DIN 08495960

PLACE: THANE
DATE : 02/09/2024



For APNA SHELTER INDIA FOUNDATION


DIRECTOR