

**SHREE MAHESH JANKALYAN FOUNDATION**  
**(Formally Known as Asharam Jankalyan Foundation)**  
CIN- U85300UP2020NPL133153  
Regd. Off. - FLAT NO FF4, PLOT NO ED-74, AVANTIKA,  
Ghaziabad-201002, Uttar Pradesh, India  
Mobile No. 9289264952  
Email: - arjunntyagiacs@gmail.com, ashajankalyanfoundation@gmail.com

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1	<b>Name of NGO</b>	<b>SHREE MAHESH JANKALYAN FOUNDATION</b>
2	<b>Address</b>	FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD UP 201002 IN
3	<b>Established in</b>	2020
4	<b>Organization Status</b>	Non –Governmental Organization
5	<b>Level of Action</b>	Regional National
6	<b>Registered Under Act</b>	Companies Act, 2013
7	<b>Registration No ./CIN</b>	U85300UP2020NPL133153.
8	<b>Founder and their Qualification</b>	Arjunn Kumar Tyagi PAN NO.-AHXPT3166C DIN-02967667 Mob. No.-9540283838 Email- <a href="mailto:arjunntyagiacs@gmail.com">arjunntyagiacs@gmail.com</a> Add- H. NO. 29, VILL.-BANWARIPUR, MEERPUR, MEERUT-250502
9	<b>Co- Founder and their Qualification</b>	Saurabh Sharma PAN NO.-BOEPS6567P DIN- <b>09263133</b> Mob. No-9045597604 Email- <a href="mailto:sharmasaurabh271990@gmail.com">sharmasaurabh271990@gmail.com</a> Add-134, MOHALLA MAHAJANAN,-2, SARNA WALI GALI MAIN BAJAR, MURADANAGAR, GHAZIABAD- 201026
10	<b>Name of the Chief Functionary and their Qualification</b>	Saurabh Sharma
11	<b>Name of Chief Executive Officer</b>	Saurabh Sharma
12	<b>Core Team</b>	Ankur Goel Shikha Tyagi Advocate Shiromani Tyagi Vipin Sagar Saxena Vishal Saxena
13	<b>Country</b>	India
14	<b>Vision and Mission</b>	<b>Vision:</b>

Branch Address- H.No. 95, Vill- Banwaripur, Distt.- Meerut 250502 UP

EMAIL: [ashajankalyanfoundation@gmail.com](mailto:ashajankalyanfoundation@gmail.com)

Mob- 9289264952, 9540283838

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Mobile No. 9289264952

Email: - arjunntyagiacs@gmail.com, ashajankalyanfoundation@gmail.com

		<ul style="list-style-type: none"> <li>Vision of the organization is to build a society based on promoting socio-economic justice, social sensitivity and empowerment of deprived groups.</li> </ul> <p>To enable them to become self -reliance and work collectively for Social change.</p> <p>To actively contribute to the social and economic development of the communities in which we operate and to be an organization that continually respond to the changing social realities through the development and application of knowledge, towards development of sustainable society that promote and protects the equality, social justice and Human Rights for all.</p>
16	<b>Aims and Objectives</b>	<p>To set up, promote, support, establish, manage and run schools, education and/or training centers and to provide grants, funds, contributions to the educational institutions and other bodies for various educational and/ or training programs and to support any activities/programs that might improve, encourage and promote public education</p> <ul style="list-style-type: none"> <li>To set up and support hospitals, medical and healthcare centers, mobile healthcare units, medical relief camps, etc for providing services for healthcare delivery and for administering medical relief to the general public &amp; handicapped.</li> </ul>
17	<b>Issue of Interest (or Concerns)</b>	<p>Organization is actively working for the social development of Rural and tribal communities,</p> <p><b>Our Focus areas for the Rural Development.</b></p> <p>Our Rural development activities, key areas are Education, Health and Family welfare, Sustainable livelihood, Social causes.</p>

Branch Address- H.No. 95, Vill- Banwaripur, Distt.- Meerut 250502 UP

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## VISION AND MISSION

Mission	Vision
To reach out to the marginalised section of the society, especially focusing to the women, children and youths of the slums. Empower underprivileged community about Gender and their Rights prospective through Community Participation for Sustainable Development.	Endeavours to evolve innovative approach and process to utilize the traditional skills and knowledge based to make development project more efficient and eco- friendly.





**ASHARAM JANKALYAN FOUNDATION**  
**(Section 8 Company)**

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We comprise of a multi- disciplinary team of social science experts, psychologist, environmentalist, health personnel and dedicated team of community level workers, volunteers and peer educator, who are the integral part of our community based intervention, created both at urban and rural areas.

**SOME MAJOR AREAS OF CONCERN:**

- Women Empowerment
- Disadvantaged community and senior citizen upliftment.
- Creating awareness of Human rights.
- Society's Educational rights.
- Integrated programme for street and working children.
- Health – Diabetes, Tuberculosis, Dental health, HIV/AIDS etc.
- Sustainable environmental development and community sanitation.

**TARGET AREAS:**

- Relief of the poor.
- Education
- Medical Relief
- Yoga
- Preservation of Environment (including watersheds, forests and wildlife).
- Advancement of any other objects of general public utility.



**ASHARAM JANKALYAN FOUNDTION**  
**(Section 8 Company)**

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**CONTACT US:**

Thanks for showing your keen interest in the company. In case of any any inquiry, you may contact us at the below mentioned addresses:

**Ghaziabad:**

FF-4, Plot No. ED-74,  
Avantika,  
Ghaziabad, UP – 201002, IN

**Contact Person:**

Arjunn Kumar Tyagi

Mobile: **+91 9289264952**

Email:

<mailto:tyagi.shikha1593@gmail.com>



**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

Office of the Registrar of Companies

37/17, Kanpur, Westcott Building, The Mall, Uttar Pradesh, 208001, India

**Certificate of Incorporation pursuant to change of name**

[Pursuant to rule 29 of the Companies (Incorporation) Rules, 2014]

Corporate Identification Number (CIN): **U85300UP2020NPL133153**

I hereby certify that the name of the company has been changed from ASHARAM JANKALYAN FOUNDATION to SHREE MAHESH JANKALYAN FOUNDATION with effect from the date of this certificate and that the company is Company limited by shares.

Company was originally incorporated with the name ASHARAM JANKALYAN FOUNDATION

Given under my hand at Kanpur this SECOND day of AUGUST TWO THOUSAND TWENTY THREE

**Signature Not Verified**

Digitally signed by  
DS Office of the Registrar of  
Companies uttar pradesh kanpur 01  
Date: 2023.08.02 11:10:17 IST

Seema Rath

Assistant Registrar of Companies/ Deputy Registrar of Companies/ Registrar of Companies

ROC Kanpur

Note: The corresponding form has been approved by Seema Rath, Registrar of Companies, ROC Kanpur and this order has been digitally signed by the Registrar of Companies through a system generated digital signature under rule 9(2) of the Companies (Registration Offices and Fees) Rules, 2014.

Mailing Address as per record available in Registrar of Companies office:

SHREE MAHESH JANKALYAN FOUNDATION

FLAT NO FF4, PLOT NO ED-74, AVANTIKA, NA, GHAZIABAD, Ghaziabad-201002, Uttar Pradesh, India

Note: This certificate of incorporation is in pursuance to change of name by the Company and does not affects the rights and liabilities of stakeholders pursuant to such change of name. It is obligatory on the part of the Company to display the old name for a period of two years along with its new name at all places wherever a Company is required to display its name in terms of Section 12 of the Act. All stakeholders are advised to verify the latest status of the Company and its Directors etc and view public documents of the Company on the website of the Ministry [www.mca.gov.in/MCA21](http://www.mca.gov.in/MCA21)





GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS

Central Registration Centre

## Certificate of Incorporation

[Pursuant to sub-section (2) of section 7 and sub-section (1) of section 8 of the Companies Act, 2013 (18 of 2013) and rule 18 of the Companies (Incorporation) Rules, 2014]

I hereby certify that ASHARAM JANKALYAN FOUNDATION is incorporated on this Twenty second day of August Two thousand twenty under the Companies Act, 2013 (18 of 2013) and that the company is limited by shares.

The Corporate Identity Number of the company is U85300UP2020NPL133153.

The Permanent Account Number (PAN) of the company is AATCA8997Q \*

The Tax Deduction and Collection Account Number (TAN) of the company is MRTA13574B \*

Given under my hand at Manesar this Twenty second day of August Two thousand twenty .



Digital Signature Certificate

Mr Parvinder Singh

DEPUTY REGISTRAR OF COMPANIES

For and on behalf of the Jurisdictional Registrar of Companies

Registrar of Companies

Central Registration Centre

Disclaimer: This certificate only evidences incorporation of the company on the basis of documents and declarations of the applicant(s). This certificate is neither a license nor permission to conduct business or solicit deposits or funds from public. Permission of sector regulator is necessary wherever required. Registration status and other details of the company can be verified on [www.mca.gov.in](http://www.mca.gov.in)

Mailing Address as per record available in Registrar of Companies office:

ASHARAM JANKALYAN FOUNDATION

H. NO. 29, VILL.-BANWARIPUR, MEERPUR, MEERUT, MEERUT,

Meerut, Uttar Pradesh, India, 250502



\* as issued by the Income Tax Department

**Form No. INC-13****e-MOA (e-Memorandum of Association)**

[Pursuant to sections 4 and 8 of the Companies Act, 2013  
and rules made thereunder read with Schedule I]



Form language

☒ English☐ Hindi

*Refer instruction kit for filing the form.*

*All fields marked in \* are mandatory*

1 The name of the company is

SHREE MAHESH JANKALYAN  
FOUNDATION

2 The registered office of the company will be situated in the State of

Uttar Pradesh

3 (a) The objects to be pursued by the company on its incorporation are:

1. To establish, setup & run school, college, university, hospitals, laboratories, all types of training, technology and research centre and study centre.

2. To promote & diffuse knowledge of trade, commerce, industry, service sector, science, research, & also participate, support, undertake & execute corporate social responsibility (CSR) projects, to engage in advancement of any other object of general public utility.

(b) \*Matters which are necessary for furtherance of the objects specified in clause 3(a) are

5. To publish magazines books, monograph, periodicals journals, pamphlets, souvenirs to design & develop software, video, for the public awareness or welfare without any motive to earn profit whatsoever.

the doing of all such other lawful things as considered necessary for the furtherance of the above objects:

Provided that the company shall not support with its funds, or endeavor to impose on, or procure to be observed by its members or others, any regulation or restriction which, as an object of the company, would make it a trade union.

4 \*The objects of the company extend to the

promote all CSR programme

5 (i) The profits, if any, or other income and property of the company, when-so-ever derived, shall be applied, solely for the promotion of its objects as set forth in this memorandum.

(ii) \*No portion of the profits, other income or property aforesaid shall be paid or transferred, directly or indirectly, by way of dividend, bonus or otherwise by way of profit, to persons who, at any time are, or have been, members of the company or to any one or more of them or to any persons claiming through any one or more of them.

(iii) \*No remuneration or other benefit in money or money's worth shall be given by the company to any of its members, whether officers or members of the company or not, except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company.

(iv) \*Nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company.



(v) \*Nothing in these clauses (iii) and (iv) shall prevent the payment by the company in good faith of prudence remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company

6 \*No alteration shall be made to this memorandum of association or to the articles of association of the company which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar.

7 \*The liability of the members is limited.

**8 \*Table applicable to Section 8/ Part I Section 8 company**

A - MEMORANDUM OF ASSOCIATION OF  
A COMPANY LIMITED BY SHARES

Table A / B / C

(A- MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY SHARES/ B - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL/ C - MEMORANDUM OF ASSOCIATION OF A COMPANY LIMITED BY GUARANTEE AND HAVING SHARE CAPITAL)

Each member, undertakes to contribute to the assets of the company in the event of its being wound up while he is a member or within one year afterwards, for the payment of the debts or liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up, and for adjustment of the rights of the contributories among themselves such amount as may be required not exceeding a sum of Rs \*

The share capital of the company is  rupees, divided into

10000	Equity Share	Shares of	10	Rupees each	
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9 \*True accounts shall be kept of all sums of money received and expended by the company and the matters in respect of which such receipts and expenditure take place, and of the property, credits and liabilities of the company; and, subject to any reasonable restrictions as to the time and manner of inspecting the same that may be imposed in accordance with the regulations of the company for the time being in force, the accounts shall be open to the inspection of the members. Once at least in every year, the accounts of the company shall be examined, and the correctness of the balance-sheet and the income and expenditure account ascertained by one or more properly qualified auditor or auditors.

10 \*If upon a winding up or dissolution of the company, there remains, after the satisfaction of all the debts and liabilities, any property whatsoever, the same shall not be distributed amongst the members of the company but shall be given or transferred to such other company having objects similar to the objects of this company, subject to such conditions as the Tribunal may impose, or may be sold and proceeds thereof credited to the Rehabilitation and Insolvency Fund formed under Section 269 of the Act.

11 \*The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects.

## Attachments

First Subscriber (s) sheet

subscriber sheet MOA.pdf

## Declaration

Pursuant to resolution no.  dated,  I, on the behalf of Board of Directors, declare that following amendments have been adopted in Memorandum of Association:

change the name of the company from ASHARAM JANKALYAN FOUNDATION to SHREE MAHESH JANKALYAN FOUNDATION

## To be digitally signed by

Name

SAURABH SHARMA

Designation

Director

DIN

09263133

DSC

**Form No. INC-31****e-AOA (e-Articles of Association)**

[Pursuant to Section 5 of the Companies Act, 2013 and rules made thereunder read with Schedule I]



Form language

☒ English☐ Hindi

Refer instruction kit for filing the form.

All fields marked in \* are mandatory

Table applicable to company as notified under schedule I of the Companies Act, 2013  
(F, G, H)

F

Table F / G / H (basis on the selection of above-mentioned field) as notified under schedule I of the companies Act, 2013 is applicable to

(F – a company limited by shares

G – a company limited by guarantee and having a share capital

H – a company limited by guarantee and not having share capital)

F - A COMPANY LIMITED BY  
SHARES

The name of the company is

SHREE MAHESH JANKALYAN  
FOUNDATION

Check if not applicable	Check if altered	Article No.	Description
			<b>Interpretation</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	I	<ul style="list-style-type: none"> <li>The company is a Private Company within the meaning of section 2(68) of the Companies Act, 2013 and accordingly: i) Restricts the right to transfer its shares: ii) Limit the number of its members to two hundred.</li> </ul>
			<b>Share Capital and Variation of rights</b>
<input type="checkbox"/>	<input type="checkbox"/>	II 1	<ul style="list-style-type: none"> <li>Subject to the provisions of the Act and these Articles, the shares in the capital of the company shall be under the control of the Directors who may issue, allot or otherwise dispose of the same or any of them to such persons, in such proportion and on such terms and conditions and either at a premium or at par and at such time as they may from time to time think fit.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	2	<ul style="list-style-type: none"> <li>i. Every person whose name is entered as a member in the register of members shall be entitled to receive within two months after incorporation, in case of subscribers to the memorandum or after allotment or within one month after the application for the registration of transfer or transmission or within such other period as the conditions of issue shall be provided,— <ul style="list-style-type: none"> <li>a. one certificate for all his shares without payment of any charges; or</li> <li>b. several certificates, each for one or more of his shares, upon payment of twenty rupees for each certificate after the first.</li> </ul> </li> <li>ii. Every certificate shall be under the seal and shall specify the shares</li> </ul>

			to which it relates and the amount paid - up thereon.
			iii. In respect of any share or shares held jointly by several persons, the company shall not be bound to issue more than one certificate, and delivery of a certificate for a share to one of several joint holders shall be sufficient delivery to all such holders
<input type="checkbox"/>	<input type="checkbox"/>	3	<p>i. If any share certificate be worn out, defaced, mutilated or torn or if there be no further space on the back for endorsement of transfer, then upon production and surrender thereof to the company, a new certificate may be issued in lieu thereof, and if any certificate is lost or destroyed then upon proof thereof to the satisfaction of the company and on execution of such indemnity as the company deem adequate, a new certificate in lieu thereof shall be given. Every certificate under this Article shall be issued on payment of twenty rupees for each certificate.</p> <p>ii. The provisions of Articles(2) and(3) shall mutatis mutandis apply to debentures of the company.</p>
<input type="checkbox"/>	<input type="checkbox"/>	4	Except as required by law, no person shall be recognised by the company as holding any share upon any trust, and the company shall not be bound by, or be compelled in any way to recognise (even when having notice thereof) any equitable, contingent, future or partial interest in any share, or any interest in any fractional part of a share, or (except only as by these regulations or by law otherwise provided) any other rights in respect of any share except an absolute right to the entirety thereof in the registered holder.
<input type="checkbox"/>	<input type="checkbox"/>	5	<p>i. The company may exercise the powers of paying commissions conferred by sub-section (6) of section 40, provided that the rate per cent or the amount of the commission paid or agreed to be paid shall be disclosed in the manner required by that section and rules made thereunder.</p> <p>ii. The rate or amount of the commission shall not exceed the rate or amount prescribed in rules made under sub-section (6) of section 40.</p> <p>iii. The commission may be satisfied by the payment of cash or the allotment of fully or partly paid shares or partly in the one way and partly in the other.</p>
<input type="checkbox"/>	<input type="checkbox"/>	6	<p>i. If at any time the share capital is divided into different classes of shares, the rights attached to any class (unless otherwise provided by the terms of issue of the shares of that class) may, subject to the provisions of section 48, and whether or not the company is being wound up, be varied with the consent in writing of the holders of three-fourths of the issued shares of that class, or with the sanction of a special resolution passed at a separate meeting of the holders of the shares of that class.</p> <p>ii. To every such separate meeting, the provisions of these regulations relating to general meetings shall mutatis mutandis apply, but so that the necessary quorum shall be at least two persons holding at least one-third of the issued shares of the class in question.</p>
<input type="checkbox"/>	<input type="checkbox"/>	7	The rights conferred upon the holders of the shares of any class issued with preferred or other rights shall not, unless otherwise expressly provided by the terms of issue of the shares of that class, be deemed to be varied by the creation or issue of further shares ranking pari passu therewith.
<input type="checkbox"/>	<input type="checkbox"/>	8	Subject to the provisions of section 55, any preference shares may, with the sanction of an ordinary resolution, be issued on the terms that they are to be redeemed on such terms and in such manner as the company before the issue of the shares may, by special resolution, determine.

			<b>Lien</b>
<input type="checkbox"/>	<input type="checkbox"/>	9	<p>i. The company shall have a first and paramount lien—</p> <ol style="list-style-type: none"> <li>on every share (not being a fully paid share), for all monies (whether presently payable or not) called, or payable at a fixed time, in respect of that share; and</li> <li>on all shares (not being fully paid shares) standing registered in the name of a single person, for all monies presently payable by him or his estate to the company: Provided that the Board of directors may at any time declare any share to be wholly or in part exempt from the provisions of this clause.</li> </ol> <p>ii. The company's lien, if any, on a share shall extend to all dividends payable and bonuses declared from time to time in respect of such shares.</p>
<input type="checkbox"/>	<input type="checkbox"/>	10	<ul style="list-style-type: none"> <li>The company may sell, in such manner as the Board thinks fit, any shares on which the company has a lien: Provided that no sale shall be made—</li> <li>a unless a sum in respect of which the lien exists is presently payable; or</li> <li>b until the expiration of fourteen days after a notice in writing stating and demanding payment of such part of the amount in respect of which the lien exists as is presently payable, has been given to the registered holder for the time being of the share or the person entitled thereto by reason of his death or insolvency.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	11	<p>i. To give effect to any such sale, the Board may authorise some person to transfer the shares sold to the purchaser thereof</p> <p>ii. The purchaser shall be registered as the holder of the shares comprised in any such transfer.</p> <p>iii. The purchaser shall not be bound to see to the application of the purchase money, nor shall his title to the shares be affected by any irregularity or invalidity in the proceedings in reference to the sale.</p>
<input type="checkbox"/>	<input type="checkbox"/>	12	<p>i. The proceeds of the sale shall be received by the company and applied in payment of such part of the amount in respect of which the lien exists as is presently payable.</p> <p>ii. The residue, if any, shall, subject to a like lien for sums not presently payable as existed upon the shares before the sale, be paid to the person entitled to the shares at the date of the sale.</p>
			<b>Calls on shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	13	<p>i. The Board may, from time to time, make calls upon the members in respect of any monies unpaid on their shares (whether on account of the nominal value of the shares or by way of premium) and not by the conditions of allotment thereof made payable at fixed times: Provided that no call shall exceed one-fourth of the nominal value of the share or be payable at less than one month from the date fixed for the payment of the last preceding call.</p> <p>ii. Each member shall, subject to receiving at least fourteen days' notice specifying the time or times and place of payment, pay to the company, at the time or times and place so specified, the amount called on his shares.</p> <p>iii. A call may be revoked or postponed at the discretion of the Board.</p>
<input type="checkbox"/>	<input type="checkbox"/>	14	A call shall be deemed to have been made at the time when the resolution



			of the Board authorizing the call was passed and may be required to be paid by instalments.
<input type="checkbox"/>	<input type="checkbox"/>	15	The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.
<input type="checkbox"/>	<input type="checkbox"/>	16	<ul style="list-style-type: none"> <li>If a sum called in respect of a share is not paid before or on the day appointed for payment thereof, the person from whom the sum is due shall pay interest thereon from the day appointed for payment thereof to the time of actual payment at ten per cent per annum or at such lower rate, if any, as the Board may determine.</li> <li>The Board shall be at liberty to waive payment of any such interest wholly or in part.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	17	<p>i. Any sum which by the terms of issue of a share becomes payable on allotment or at any fixed date, whether on account of the nominal value of the share or by way of premium, shall, for the purposes of these regulations, be deemed to be a call duly made and payable on the date on which by the terms of issue such sum becomes payable.</p> <p>ii. In case of non-payment of such sum, all the relevant provisions of these regulations as to payment of interest and expenses, forfeiture or otherwise shall apply as if such sum had become payable by virtue of a call duly made and notified.</p>
<input type="checkbox"/>	<input type="checkbox"/>	18	<ul style="list-style-type: none"> <li>The Board -</li> <li>a. may, if it thinks fit, receive from any member willing to advance the same, all or any part of the monies uncalled and unpaid upon any shares held by him and</li> <li>b. upon all or any of the monies so advanced, may (until the same would, but for such advance, become presently payable) pay interest at such rate not exceeding, unless the company in general meeting shall otherwise direct, twelve per cent per annum, as may be agreed upon between the Board and the member paying the sum in advance.</li> </ul>
			<b>Transfer of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	19	<p>i. The instrument of transfer of any share in the company shall be executed by or on behalf of both the transferor and transferee.</p> <p>ii. The transferor shall be deemed to remain a holder of the share until the name of the transferee is entered in the register of members in respect thereof.</p>
<input type="checkbox"/>	<input type="checkbox"/>	20	<p>i. The Board may, subject to the right of appeal conferred by section 58 decline to register—</p> <p>ii. the transfer of a share, not being a fully paid share, to a person of whom they do not approve; or</p> <p>iii. any transfer of shares on which the company has a lien.</p>
<input type="checkbox"/>	<input type="checkbox"/>	21	<ul style="list-style-type: none"> <li>The Board may decline to recognise any instrument of transfer unless—</li> <li>a. the instrument of transfer is in the form as prescribed in rules made under sub-section (1) of section 56;</li> <li>b. the instrument of transfer is accompanied by the certificate of the shares to which it relates, and such other evidence as the Board may reasonably require to show the right of the transferor to make the transfer; and</li> <li>c. the instrument of transfer is in respect of only one class of shares.</li> </ul>

<input type="checkbox"/>	<input type="checkbox"/>	22	<ul style="list-style-type: none"> <li>On giving not less than seven days' previous notice in accordance with section 91 and rules made thereunder, the registration of transfers may be suspended at such times and for such periods as the Board may from time to time determine:</li> <li>Provided that such registration shall not be suspended for more than thirty days at any one time or for more than forty-five days in the aggregate in any year.</li> </ul>
			<b>Transmission of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	23	<ul style="list-style-type: none"> <li>i. On the death of a member, the survivor or survivors where the member was a joint holder, and his nominee or nominees or legal representatives where he was a sole holder, shall be the only persons recognised by the company as having any title to his interest in the shares</li> <li>ii. Nothing in clause (i) shall release the estate of a deceased joint holder from any liability in respect of any share which had been jointly held by him with other persons.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	24	<ul style="list-style-type: none"> <li>i. Any person becoming entitled to a share in consequence of the death or insolvency of a member may, upon such evidence being produced as may from time to time properly be required by the Board and subject as hereinafter provided, elect, either— <ul style="list-style-type: none"> <li>a. to be registered himself as holder of the share; or</li> <li>b. to make such transfer of the share as the deceased or insolvent member could have made.</li> </ul> </li> <li>ii. The Board shall, in either case, have the same right to decline or suspend registration as it would have had, if the deceased or insolvent member had transferred the share before his death or insolvency.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	25	<ul style="list-style-type: none"> <li>i. If the person so becoming entitled shall elect to be registered as holder of the share himself, he shall deliver or send to the company a notice in writing signed by him stating that he so elects.</li> <li>ii. If the person aforesaid shall elect to transfer the share, he shall testify his election by executing a transfer of the share.</li> <li>iii. All the limitations, restrictions and provisions of these regulations relating to the right to transfer and the registration of transfers of shares shall be applicable to any such notice or transfer as aforesaid as if the death or insolvency of the member had not occurred and the notice or transfer were a transfer signed by that member.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	26	<ul style="list-style-type: none"> <li>A person becoming entitled to a share by reason of the death or insolvency of the holder shall be entitled to the same dividends and other advantages to which he would be entitled if he were the registered holder of the share, except that he shall not, before being registered as a member in respect of the share, be entitled in respect of it to exercise any right conferred by membership in relation to meetings of the company:</li> <li>Provided that the Board may, at any time, give notice requiring any such person to elect either to be registered himself or to transfer the share, and if the notice is not complied with within ninety days, the Board may thereafter withhold payment of all dividends, bonuses or other monies payable in respect of the share, until the requirements of the notice have been complied with.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	27	In case of a One Person Company—

			<b>Forfeiture of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	28	If a member fails to pay any call, or instalment of a call, on the day appointed for payment thereof, the Board may, at any time thereafter during such time as any part of the call or instalment remains unpaid, serve a notice on him requiring payment of so much of the call or instalment as is unpaid, together with any interest which may have accrued.
<input type="checkbox"/>	<input type="checkbox"/>	29	<ul style="list-style-type: none"><li>• The notice aforesaid shall—</li><li>• name a further day (not being earlier than the expiry of fourteen days from the date of service of the notice) on or before which the payment required by the notice is to be made; and</li><li>• state that, in the event of non-payment on or before the day so named, the shares in respect of which the call was made shall be liable to be forfeited.</li></ul>
<input type="checkbox"/>	<input type="checkbox"/>	30	If the requirements of any such notice as aforesaid are not complied with, any share in respect of which the notice has been given may, at any time thereafter, before the payment required by the notice has been made, be forfeited by a resolution of the Board to that effect.
<input type="checkbox"/>	<input type="checkbox"/>	31	<ul style="list-style-type: none"><li>i. A forfeited share may be sold or otherwise disposed of on such terms and in such manner as the Board thinks fit.</li><li>ii. At any time before a sale or disposal as aforesaid, the Board may cancel the forfeiture on such terms as it thinks fit.</li></ul>
<input type="checkbox"/>	<input type="checkbox"/>	32	<ul style="list-style-type: none"><li>i. A person whose shares have been forfeited shall cease to be a member in respect of the forfeited shares, but shall, notwithstanding the forfeiture, remain liable to pay to the company all monies which, at the date of forfeiture, were presently payable by him to the company in respect of the shares.</li><li>ii. The liability of such person shall cease if and when the company shall have received payment in full of all such monies in respect of the shares.</li></ul>
<input type="checkbox"/>	<input type="checkbox"/>	33	<ul style="list-style-type: none"><li>i. A duly verified declaration in writing that the declarant is a director, the manager or the secretary, of the company, and that a share in the company has been duly forfeited on a date stated in the declaration, shall be conclusive evidence of the facts therein stated as against all persons claiming to be entitled to the share;</li><li>ii. The company may receive the consideration, if any, given for the share on any sale or disposal thereof and may execute a transfer of the share in favour of the person to whom the share is sold or disposed of;</li><li>iii. The transferee shall thereupon be registered as the holder of the share; and</li><li>iv. The transferee shall not be bound to see to the application of the purchase money, if any, nor shall his title to the share be affected by any irregularity or invalidity in the proceedings in reference to the forfeiture, sale or disposal of the share.</li></ul>
<input type="checkbox"/>	<input type="checkbox"/>	34	The provisions of these regulations as to forfeiture shall apply in the case of non-payment of any sum which, by the terms of issue of a share, becomes payable at a fixed time, whether on account of the nominal value of the share or by way of premium, as if the same had been payable by virtue of a call duly made and notified.
			<b>Alteration of capital</b>
<input type="checkbox"/>	<input type="checkbox"/>		The company may, from time to time, by ordinary resolution increase the share capital by such sum, to be divided into shares of such amount, as may

		35	be specified in the resolution.
<input type="checkbox"/>	<input type="checkbox"/>	36	<ul style="list-style-type: none"> <li>• Subject to the provisions of section 61, the company may, by ordinary resolution,—</li> <li>• consolidate and divide all or any of its share capital into shares of larger amount than its existing shares;</li> <li>• convert all or any of its fully paid-up shares into stock, and reconvert that stock into fully paid-up shares of any denomination;</li> <li>• sub-divide its existing shares or any of them into shares of smaller amount than is fixed by the memorandum;</li> <li>• cancel any shares which, at the date of the passing of the resolution, have not been taken or agreed to be taken by any person.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	37	<ul style="list-style-type: none"> <li>• Where shares are converted into stock,—</li> <li>• the holders of stock may transfer the same or any part thereof in the same manner as, and subject to the same regulations under which, the shares from which the stock arose might before the conversion have been transferred, or as near thereto as circumstances admit:</li> <li>• Provided that the Board may, from time to time, fix the minimum amount of stock transferable, so, however, that such minimum shall not exceed the nominal amount of the shares from which the stock arose.</li> <li>• the holders of stock shall, according to the amount of stock held by them, have the same rights, privileges and advantages as regards dividends, voting at meetings of the company, and other matters, as if they held the shares from which the stock arose; but no such privilege or advantage (except participation in the dividends and profits of the company and in the assets on winding up) shall be conferred by an amount of stock which would not, if existing in shares, have conferred that privilege or advantage.</li> <li>• such of the regulations of the company as are applicable to paid-up shares shall apply to stock and the words "share" and "shareholder" in those regulations shall include "stock" and "stock-holder" respectively.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	38	<ul style="list-style-type: none"> <li>• The company may, by special resolution, reduce in any manner and with, and subject to, any incident authorised and consent required by law, —</li> <li>• it share capital;</li> <li>• any capital redemption reserve account; or</li> <li>• any share premium account.</li> </ul>
			<b>Capitalisation of profits</b>
<input type="checkbox"/>	<input type="checkbox"/>	39	<ul style="list-style-type: none"> <li>• The company in general meeting may, upon the recommendation of the Board, resolve—</li> <li>• that it is desirable to capitalise any part of the amount for the time being standing to the credit of any of the company's reserve accounts, or to the credit of the, profit and loss account, or otherwise available for distribution; and</li> <li>• that such sum be accordingly set free for distribution in the manner specified in clause (ii) amongst the members who would have been entitled thereto, if distributed by way of dividend and in the same proportions.</li> <li>• The sum aforesaid shall not be paid in cash but shall be applied, subject to the provision contained in clause (iii), either in or towards —</li> <li>• paying up any amounts for the time being unpaid on any shares</li> </ul>

			<p>held by such members respectively;</p> <ul style="list-style-type: none"> <li>• paying up in full, unissued shares of the company to be allotted and distributed, credited as fully paid-up, to and amongst such members in the proportions aforesaid;</li> <li>• partly in the way specified in sub-clause (A) and partly in that specified in sub-clause (B);</li> <li>• A securities premium account and a capital redemption reserve account may, for the purposes of this regulation, be applied in the paying up of unissued shares to be issued to members of the company as fully paid bonus shares;</li> <li>• The Board shall give effect to the resolution passed by the company in pursuance of this regulation.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	40	<p>i. Whenever such a resolution as aforesaid shall have been passed, the Board shall—</p> <ol style="list-style-type: none"> <li>a. make all appropriations and applications of the undivided profits resolved to be capitalised thereby, and all allotments and issues of fully paid shares if any; and</li> <li>b. generally do all acts and things required to give effect thereto.</li> </ol> <p>ii. The Board shall have power—</p> <ol style="list-style-type: none"> <li>a. to make such provisions, by the issue of fractional certificates or by payment in cash or otherwise as it thinks fit, for the case of shares becoming distributable in fractions; and</li> <li>b. to authorise any person to enter, on behalf of all the members entitled thereto, into an agreement with the company providing for the allotment to them respectively, credited as fully paid-up, of any further shares to which they may be entitled upon such capitalisation, or as the case may require, for the payment by the company on their behalf, by the application thereto of their respective proportions of profits resolved to be capitalised, of the amount or any part of the amounts remaining unpaid on their existing shares;</li> </ol> <p>iii. Any agreement made under such authority shall be effective and binding on such members</p>
			<b>Buy-back of shares</b>
<input type="checkbox"/>	<input type="checkbox"/>	41	Notwithstanding anything contained in these articles but subject to the provisions of sections 68 to 70 and any other applicable provision of the Act or any other law for the time being in force, the company may purchase its own shares or other specified securities.
			<b>General meetings</b>
<input type="checkbox"/>	<input type="checkbox"/>	42	All general meetings other than annual general meeting shall be called extraordinary general meeting.
<input type="checkbox"/>	<input type="checkbox"/>	43	<p>i. The Board may, whenever it thinks fit, call an extraordinary general meeting.</p> <p>ii. If at any time directors capable of acting who are sufficient in number to form a quorum are not within India, any director or any two members of the company may call an extraordinary general meeting in the same manner, as nearly as possible, as that in which such a meeting may be called by the Board.</p>
			<b>Proceedings at general meetings</b>



<input type="checkbox"/>	<input type="checkbox"/>		<p>i. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business.</p> <p>ii. Save as otherwise provided herein, the quorum for the general meetings shall be as provided in section 103.</p>
		44	
<input type="checkbox"/>	<input type="checkbox"/>	45	The chairperson, if any, of the Board shall preside as Chairperson at every general meeting of the company.
<input type="checkbox"/>	<input type="checkbox"/>	46	If there is no such Chairperson, or if he is not present within fifteen minutes after the time appointed for holding the meeting or is unwilling to act as chairperson of the meeting, the directors present shall elect one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	47	If at any meeting no director is willing to act as Chairperson or if no director is present within fifteen minutes after the time appointed for holding the meeting, the members present shall choose one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	48	In case of a One Person Company—
			<b>Adjournment of meeting</b>
<input type="checkbox"/>	<input type="checkbox"/>	49	<p>i. The Chairperson may, with the consent of any meeting at which a quorum is present, and shall, if so directed by the meeting, adjourn the meeting from time to time and from place to place.</p> <p>ii. No business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.</p> <p>iii. When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting.</p> <p>iv. Save as aforesaid, and as provided in section 103 of the Act, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.</p>
			<b>Voting rights</b>
<input type="checkbox"/>	<input type="checkbox"/>	50	<ul style="list-style-type: none"> <li>• Subject to any rights or restrictions for the time being attached to any class or classes of shares,—</li> <li>• on a show of hands, every member present in person shall have one vote; and</li> <li>• on a poll, the voting rights of members shall be in proportion to his share in the paid-up equity share capital of the company.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	51	A member may exercise his vote at a meeting by electronic means in accordance with section 108 and shall vote only once.
<input type="checkbox"/>	<input type="checkbox"/>	52	<p>i. In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the votes of the other joint holders.</p> <p>ii. For this purpose, seniority shall be determined by the order in which the names stand in the register of members.</p>
<input type="checkbox"/>	<input type="checkbox"/>	53	A member of unsound mind, or in respect of whom an order has been made by any court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee or other legal guardian, and any such committee or guardian may, on a poll, vote by proxy.
<input type="checkbox"/>	<input type="checkbox"/>	54	Any business other than that upon which a poll has been demanded maybe proceeded with, pending the taking of the poll.
			No member shall be entitled to vote at any general meeting unless all calls

<input type="checkbox"/>	<input type="checkbox"/>	55	or other sums presently payable by him in respect of shares in the company have been paid
<input type="checkbox"/>	<input type="checkbox"/>	56	<p>i. No objection shall be raised to the qualification of any voter except at the meeting or adjourned meeting at which the vote objected to is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes.</p> <p>ii. Any such objection made in due time shall be referred to the Chairperson of the meeting, whose decision shall be final and conclusive.</p>
			<b>Proxy</b>
<input type="checkbox"/>	<input type="checkbox"/>	57	The instrument appointing a proxy and the power-of-attorney or other authority, if any, under which it is signed or a notarised copy of that power or authority, shall be deposited at the registered office of the company not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 24 hours before the time appointed for the taking of the poll; and in default the instrument of proxy shall not be treated as valid.
<input type="checkbox"/>	<input type="checkbox"/>	58	An instrument appointing a proxy shall be in the form as prescribed in the rules made under section 105
<input type="checkbox"/>	<input type="checkbox"/>	59	<ul style="list-style-type: none"> <li>A vote given in accordance with the terms of an instrument of proxy shall be valid, notwithstanding the previous death or insanity of the principal or the revocation of the proxy or of the authority under which the proxy was executed, or the transfer of the shares in respect of which the proxy is given:</li> <li>Provided that no intimation in writing of such death, insanity, revocation or transfer shall have been received by the company at its office before the commencement of the meeting or adjourned meeting at which the proxy is used.</li> </ul>
			<b>Board of Directors</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	60	<ul style="list-style-type: none"> <li>The first director of the company is as given below.1. Ms. Ayushi Tyagi2. Ms. Shikha Tyagi</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	61	<ul style="list-style-type: none"> <li>The remuneration of the directors shall, in so far as it consists of a monthly payment, be deemed to accrue from day-to-day.</li> <li>In addition to the remuneration payable to them in pursuance of the Act, the directors may be paid all travelling, hotel and other expenses properly incurred by them—</li> <li>in attending and returning from meetings of the Board of Directors or any committee thereof or general meetings of the company; or</li> <li>in connection with the business of the company.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	62	The Board may pay all expenses incurred in getting up and registering the company.
<input type="checkbox"/>	<input type="checkbox"/>	63	The company may exercise the powers conferred on it by section 88 with regard to the keeping of a foreign register; and the Board may (subject to the provisions of that section) make and vary such regulations as it may think fit respecting the keeping of any such register.
<input type="checkbox"/>	<input type="checkbox"/>	64	All cheques, promissory notes, drafts, hundis, bills of exchange and other negotiable instruments, and all receipts for monies paid to the company, shall be signed, drawn, accepted, endorsed, or otherwise executed, as the case may be, by such person and in such manner as the Board shall from

			time to time by resolution determine
<input type="checkbox"/>	<input type="checkbox"/>	65	Every director present at any meeting of the Board or of a committee thereof shall sign his name in a book to be kept for that purpose.
<input type="checkbox"/>	<input type="checkbox"/>	66	i. Subject to the provisions of section 149, the Board shall have power at any time, and from time to time, to appoint a person as an additional director, provided the number of the directors and additional directors together shall not at any time exceed the maximum strength fixed for the Board by the articles. ii. Such person shall hold office only up to the date of the next annual general meeting of the company but shall be eligible for appointment by the company as a director at that meeting subject to the provisions of the Act.
			<b>Proceedings of the Board</b>
<input type="checkbox"/>	<input type="checkbox"/>	67	<ul style="list-style-type: none"> <li>The Board of Directors may meet for the conduct of business, adjourn and otherwise regulate its meetings, as it thinks fit.</li> <li>A director may, and the manager or secretary on the requisition of a director shall, at any time, summon a meeting of the Board.</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	68	i. Save as otherwise expressly provided in the Act, questions arising at any meeting of the Board shall be decided by a majority of votes. ii. In case of an equality of votes, the Chairperson of the Board, if any, shall have a second or casting vote.
<input type="checkbox"/>	<input type="checkbox"/>	69	The continuing directors may act notwithstanding any vacancy in the Board; but, if and so long as their number is reduced below the quorum fixed by the Act for a meeting of the Board, the continuing directors or director may act for the purpose of increasing the number of directors to that fixed for the quorum, or of summoning a general meeting of the company, but for no other purpose.
<input type="checkbox"/>	<input type="checkbox"/>	70	i. The Board may elect a Chairperson of its meetings and determine the period for which he is to hold office. ii. If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the directors present may choose one of their number to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	71	i. The Board may, subject to the provisions of the Act, delegate any of its powers to committees consisting of such member or members of its body as it thinks fit. ii. Any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Board.
<input type="checkbox"/>	<input type="checkbox"/>	72	i. A committee may elect a Chairperson of its meetings. ii. If no such Chairperson is elected, or if at any meeting the Chairperson is not present within five minutes after the time appointed for holding the meeting, the members present may choose one of their members to be Chairperson of the meeting.
<input type="checkbox"/>	<input type="checkbox"/>	73	i. A committee may meet and adjourn as it thinks fit. ii. Questions arising at any meeting of a committee shall be determined by a majority of votes of the members present, and in case of an equality of votes, the Chairperson shall have a second or casting vote.

<input type="checkbox"/>	<input type="checkbox"/>	74	All acts done in any meeting of the Board or of a committee thereof or by any person acting as a director, shall, notwithstanding that it may be afterwards discovered that there was some defect in the appointment of any one or more of such directors or of any person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such director or such person had been duly appointed and was qualified to be a director.
<input type="checkbox"/>	<input type="checkbox"/>	75	Save as otherwise expressly provided in the Act, a resolution in writing, signed by all the members of the Board or of a committee thereof, for the time being entitled to receive notice of a meeting of the Board or committee, shall be valid and effective as if it had been passed at a meeting of the Board or committee, duly convened and held.
<input type="checkbox"/>	<input type="checkbox"/>	76	<ul style="list-style-type: none"> <li>i. In case of a One Person Company—</li> <li>ii. where the company is having only one director, all the businesses to be transacted at the meeting of the Board shall be entered into minutes book maintained under section 118;</li> <li>iii. such minutes book shall be signed and dated by the director;</li> <li>iv. the resolution shall become effective from the date of signing such minutes by the director.</li> </ul>
			<b>Chief Executive Officer, Manager, Company Secretary or Chief Financial Officer</b>
<input type="checkbox"/>	<input type="checkbox"/>	77	<ul style="list-style-type: none"> <li>• Subject to the provisions of the Act,—</li> <li>• A chief executive officer, manager, company secretary or chief financial officer may be appointed by the Board for such term, at such remuneration and upon such conditions as it may think fit; and any chief executive officer, manager, company secretary or chief financial officer so appointed may be removed by means of a resolution of the Board;</li> <li>• A director may be appointed as chief executive officer, manager, company secretary or chief financial officer</li> </ul>
<input type="checkbox"/>	<input type="checkbox"/>	78	A provision of the Act or these regulations requiring or authorising a thing to be done by or to a director and chief executive officer, manager, company secretary or chief financial officer shall not be satisfied by its being done by or to the same person acting both as director and as, or in place of, chief executive officer, manager, company secretary or chief financial officer.
			<b>The Seal</b>
<input type="checkbox"/>	<input type="checkbox"/>	79	<ul style="list-style-type: none"> <li>i. The Board shall provide for the safe custody of the seal.</li> <li>ii. The seal of the company shall not be affixed to any instrument except by the authority of a resolution of the Board or of a committee of the Board authorised by it in that behalf, and except in the presence of at least two directors and of the secretary or such other person as the Board may appoint for the purpose; and those two directors and the secretary or other person aforesaid shall sign every instrument to which the seal of the company is so affixed in their presence.</li> </ul>
			<b>Dividends and Reserve</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	80	The company in general meeting may declare dividends, but no dividend shall exceed the amount recommended by the Board.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	81	Subject to the provisions of section 123, the Board may from time to time pay to the members such interim dividends as appear to it to be justified by the profits of the company.
<input checked="" type="checkbox"/>	<input type="checkbox"/>		<ul style="list-style-type: none"> <li>i. The Board may, before recommending any dividend, set aside out of the profits of the company such sums as it thinks fit as a reserve</li> </ul>

		82	<p>or reserves which shall, at the discretion of the Board, be applicable for any purpose to which the profits of the company may be properly applied, including provision for meeting contingencies or for equalizing dividends; and pending such application, may, at the like discretion, either be employed in the business of the company or be invested in such investments (other than shares of the company) as the Board may, from time to time, think fit.</p> <p>ii. The Board may also carry forward any profits which it may consider necessary not to divide, without setting them aside as a reserve</p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	83	<p>i. Subject to the rights of persons, if any, entitled to shares with special rights as to dividends, all dividends shall be declared and paid according to the amounts paid or credited as paid on the shares in respect whereof the dividend is paid, but if and so long as nothing is paid upon any of the shares in the company, dividends may be declared and paid according to the amounts of the shares.</p> <p>ii. No amount paid or credited as paid on a share in advance of calls shall be treated for the purposes of this regulation as paid on the share.</p> <p>iii. All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid; but if any share is issued on terms providing that it shall rank for dividend as from a particular date such share shall rank for dividend accordingly.</p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	84	The Board may deduct from any dividend payable to any member all sums of money, if any, presently payable by him to the company on account of calls or otherwise in relation to the shares of the company.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	85	<p>i. Any dividend, interest or other monies payable in cash in respect of shares may be paid by cheque or warrant sent through the post directed to the registered address of the holder or, in the case of joint holders, to the registered address of that one of the joint holders who is first named on the register of members, or to such person and to such address as the holder or joint holders may in writing direct.</p> <p>ii. Every such cheque or warrant shall be made payable to the order of the person to whom it is sent.</p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	86	Any one of two or more joint holders of a share may give effective receipts for any dividends, bonuses or other monies payable in respect of such share.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	87	Notice of any dividend that may have been declared shall be given to the persons entitled to share therein in the manner mentioned in the Act.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	88	No dividend shall bear interest against the company.
			<b>Accounts</b>
<input type="checkbox"/>	<input type="checkbox"/>	89	<p>i. The Board shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations, the accounts and books of the company, or any of them, shall be open to the inspection of members not being directors.</p> <p>ii. No member (not being a director) shall have any right of inspecting any account or book or document of the company except as conferred by law or authorised by the Board or by the company in general meeting.</p>



			<b><i>Winding up</i></b>
<input type="checkbox"/>	<input type="checkbox"/>		<ul style="list-style-type: none"> <li>• Subject to the provisions of Chapter XX of the Act and rules made thereunder—</li> <li>• If the company shall be wound up, the liquidator may, with the sanction of a special resolution of the company and any other sanction required by the Act, divide amongst the members, in specie or kind, the whole or any part of the assets of the company, whether they shall consist of property of the same kind or not.</li> <li>• For the purpose aforesaid, the liquidator may set such value as he deems fair upon any property to be divided as aforesaid and may determine how such division shall be carried out as between the members or different classes of members.</li> <li>• The liquidator may, with the like sanction, vest the whole or any part of such assets in trustees upon such trusts for the benefit of the contributories if he considers necessary, but so that no member shall be compelled to accept any shares or other securities whereon there is any liability.</li> </ul>
		90	
			<b><i>Indemnity</i></b>
<input type="checkbox"/>	<input type="checkbox"/>		Every officer of the company shall be indemnified out of the assets of the company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour or in which he is acquitted or in which relief is granted to him by the court or the Tribunal.
		91	
			<b><i>Others</i></b>
<input type="checkbox"/>	<input type="checkbox"/>	92	

## Attachments

First Subscriber (s) sheet

subscriber sheet MOA.pdf

## Declaration

Pursuant to resolution no.  dated,  I, on the behalf of Board of Directors, declare that following amendments have been adopted in Article of Association:

CHANGE THE NAME OF THE COMPANY FROM ASHARAM JANKALYAN FOUNDATION TO SHREE MAHESH JANKALYAN FOUNDATION.

## To be digitally signed by

Name

SAURABH SHARMA

Designation

Director

DIN

09263133

DSC

**Licence under section 8 (1) of the Companies Act, 2013**  
[Pursuant to rule 20 the Companies (Incorporation) Rules, 2014]

Section 8 Licence Number 120066

WHEREAS it has been proved to my satisfaction that ASHARAM JANKALYAN FOUNDATION , a person or an association of persons to be registered as a company under the Companies Act, 2013, for promoting objects of the nature specified in clause (a) of sub-section (1) of section 8 of the said Act, and that it intends to apply its surplus, if any, or other income and property in promoting its objects and to prohibit the payment of any dividend to its members;

NOW, THEREFORE, in exercise of the powers conferred by section 8 of the said Act, I, the Registrar at MEERUT, hereby grant, this licence, directing that the said person or association or persons be registered as a company with limited liability without the addition of the word "Limited", or as the case may be, the words "Private Limited" to its name, subject to the following conditions namely :

- (1) that the said company shall in all respects be subject to and governed by the conditions and provisions contained in its memorandum of association ;
- (2) that the profits, if any or other income and property of the said company, whensoever derived, shall be applied solely for the promotion of the object as set forth in its memorandum of association and that no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend, bonus, or otherwise by way of profit, to persons who at any time are or have been members of the said company or to any of them or to any person claiming through any one or more of them;
- (3) that no remuneration or other benefit in money or money's worth shall be given by the company to any of its members except payment of out-of-pocket expenses, reasonable and proper interest on money lent, or reasonable and proper rent on premises let to the company;
- (5) that nothing in this clause shall prevent the payment by the company in good faith of prudent remuneration to any of its officers or servants (not being members) or to any other person (not being member), in return for any services actually rendered to the company;
- (6) that nothing in clauses (3), (4) and (5) shall prevent the payment by the company in good faith of prudent remuneration to any of its members in return for any services (not being services of a kind which are required to be rendered by a member), actually rendered to the company;
- (7) that no alteration shall be made to the memorandum of association or to the articles of association of the company, which are for the time being in force, unless the alteration has been previously submitted to and approved by the Registrar ;
- (8) The Company can be amalgamated only with another company registered under section 8 of the Act and having similar objects; and
- (9) that, without prejudice to action under any law for the time being in force, this licence shall be liable to be revoked, if the company:
  - (a) contravenes any of the requirements of section 8 of the Act or the rules made thereunder or any of the conditions subject to which a licence is issued;
  - (b) if the affairs of the company are conducted fraudulently or in a manner violative of the objects of the company or prejudicial to public interest.



For and on behalf of the Jurisdictional Registrar of Companies  
Registrar of Companies  
Central Registration Centre  
Dated this 22 Day of 08 2020



### **Independent Auditors Report**

To,  
The Members of  
ASHARAM JANKALYAN FOUNDATION  
Report on the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of **ASHARAM JANKALYAN FOUNDATION** which comprise the Balance Sheet as at 31<sup>st</sup> March, 2021 the Statement of Profit and Loss and Cash Flow Statement for the year ended, and 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 standalone financial statements give the information required by the Companies Act, 2013, (the Act) in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under section 133 of the Act, accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup> March, 2021 and its Profit and Loss for the year ended on that date.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 there under, 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.

#### **Management's Responsibility 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 standalone financial statements that give a true and fair view of the financial position and 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.

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.

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 on Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance 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 scepticism 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.
- 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.

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. 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, 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 31<sup>st</sup> March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to adequacy of Internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer our Report in *Annexure-A*. Our report expresses an unmodified



opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

- g) 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:
- There is no pending litigation on the Company which has to be disclosed in its financial statements.
  - The Company has made provision, as required under the applicable law or accounting standards.
  - There has been no Investor Education and Protection Fund maintained by the Company.

**For Anshul Agarwal & Co.**  
**Chartered Accountants**

**FRN No. 015928C**

  
**(Anshul Agarwal)**  
**Partner**

**M.No. 413143**

**Place: Ghaziabad**

**Date: 02.11.2021**

**UDIN :21413143AAAADP6470**



## **ANNEXURE 'A'**

### **TO THE INDEPENDENT AUDITORS' REPORT OF INTERNAL FINANCIAL CONTROL**

(Referred to in paragraph 2(f) under "Report on Other Legal and Regulatory Requirements" of our report of even date)

We have audited the Internal Financial Control over financial reporting of **DA ASHARAM JANKALYAN FOUNDATION**, as 31<sup>st</sup> March, 2021 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

### **MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS**

The Company's management is responsible for establishing and maintaining Internal Financial Controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accounts of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **AUDITORS' RESPONSIBILITY**

Our responsibility is to express an opinion on the Company's Internal Financial Control over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the Guidance Note) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### **MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING**

A company's Internal Financial Control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.



## **INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING.**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future period are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **OPINION**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects has an adequate Internal Finance Controls system over financial reporting and such Internal Financial Controls over financial reporting were operating effectively as at **31<sup>st</sup> March 2021**, based on the Internal Control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Ghaziabad  
Date: 02.11.2021

For Anshul Agarwal & Co.  
Chartered Accountants  
FRN No. 015920C  
  
(Anshul Agarwal)  
Partner  
M.No.413143



**ASHARAM JANKALYAN FOUNDATION**  
**UB5300UP2020NPL133153**  
**FLAT NO. D-401, FORTUNE RESIDENCY, RAJNAGAR EXTENSION, GHAZIABAD, UP 201003 IN**  
**Balance Sheet as at 31st March, 2021**

Particulars	Note No	Figures as at 31-3-2021	Figures as at 31-03-2020
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholder's Funds	1	1,00,000.00	-
(a) Share Capital	2	(11,000.00)	-
(b) Reserves and Surplus			
(2) Current Liabilities	3	0.00	-
(a) Other Current Liabilities			
<b>Total</b>		<b>89,000.00</b>	<b>-</b>
<b>II. Assets</b>			
(1) Current assets	4	89,000.00	-
(a) Cash and cash equivalents			
<b>Total</b>		<b>89,000.00</b>	<b>-</b>

**NOTES TO ACCOUNTS:-**  
**WITH ACCOUNTING POLICIES**

1-6

Notes refer to above form an  
Integral Part of the Balance Sheet  
(As per my Separate Report of Even Date)

For ASHARAM JANKALYAN FOUNDATION

Place:- Ghaziabad  
Date:- 02/11/2021

  
Arjunn Kumar Tyagi  
(Director)

  
Sarfraz Sharma  
(Director)

For Anshul Agarwal & Co.  
Chartered Accountants  
GHAZIABAD  
Anshul Agarwal (Partner)  
Membership No. A33143  
FNN No. 815920C

UDIN - 21413143 AAAADP

**ASHARAM JANKALYAN FOUNDATION**  
**UB5300UP2020NPL133153**  
**FLAT NO. D-401, FORTUNE RESIDENCY, RAJNAGAR EXTENSION, GHAZIABAD, UP 201003 IN**  
**Profit and Loss statement for the year ended 31st March, 2021**


Particulars	Note No	Figures as at 31-3-2021	Figures as at 31-3-2020
I. Revenue from operations		0.00	0.00
II. Other Income		0.00	0.00
III. <b>Total Revenue (I + II)</b>		0.00	0.00
IV. Expenses:			
(a) Employee benefit expense	5	11000.00	0.00
(b) Other expenses		11000.00	0.00
<b>Total Expenses</b>			
V. Profit before exceptional and extraordinary items and tax	(III - IV)	-11000.00	0.00
VI. Exceptional & Extraordinary Items		0	0.00
VII. Profit before extraordinary items and tax (V - VI)		-11000.00	0.00
IX. Profit before tax (VII - VIII)		-11000.00	0.00
X. Tax expense:			
(1) Current tax		0	0.00
(2) Deferred tax			
XI. Profit(Loss) from the period from continuing operations	(VII-VII)	-11000.00	0.00
XII. Profit/(Loss) from discontinuing operations		0	0
XIII. Tax expense of discounting operations		0	0
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		0	0
XV. Profit/(Loss) for the period (XI + XIV)		-11000.00	0.00
XVI. Earning per equity share:			
(1) Basic		-1.10	0.00
(2) Diluted		-1.10	0.00

1-6

**NOTES TO ACCOUNTS:-**  
**WITH ACCOUNTING POLICIES**

Notes refer to above form an  
Integral Part of the Balance Sheet  
(As per my Separate Report of Even Date)

For ASHARAM JANKALYAN FOUNDATION

  
**Arjunn Kumar Tyagi**  
(Director)

  
**Saurabh Sharma**  
(Director)

Place:- Ghaziabad  
Date:- 02/11/2021

For Anshul Agarwal & Co.  
Chartered Accountants  
  
**Anshul Agarwal (Partner)**  
Membership No. 413143  
FRN No. 015920C

**NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2021**  
(The previous year figures have been regrouped/ reclassified, wherever necessary to conform to the current year presentation)

#### 1 SHARE CAPITAL

	As at 31.03.2021	As at 31.03.2020
<u>Authorised Capital</u>	100000	0
<u>Issued, Subscribed &amp; Paid up Capital</u>	100000	0.00
<b>Total</b>	<b>Rs. 100000.00</b>	<b>0.00</b>

#### 1.1 Detail of Shareholders holding more than 5% Shares:

S N	Name of Shareholders	As at 31.03.2021		As at 31.03.2020	
		No. of Shares	% Held	No. of Shares	% Held
1	Ayushi Tyagi	5000	50	-	-
2	Shikha Tyagi	5000	50	-	-

#### 2 RESERVE & SURPLUS

	Particular	As at 31.03.2021	As at 31.03.2020
	<u>Profit &amp; Loss Account</u>		
1	As Per Previous year Balance Sheet	0.00	0.00
2	Add: Profit for the year	-11000.00	0.00
	<b>Total</b>	<b>Rs. -11000.00</b>	<b>0.00</b>

#### 3 CURRENT LIABILITIES

	Particular	As at 31.03.2021	As at 31.03.2020
1	Audit Payable		0.00
	<b>Total</b>	<b>Rs. 0.00</b>	<b>0.00</b>

#### 4 CASH AND CASH EQUIVALENTS

	Particular	As at 31.03.2021	As at 31.03.2020
1	Balance with Bank		0
2	Cash in Hand	89000	0
	<b>Total</b>	<b>Rs. 89000</b>	<b>0</b>

#### 5 OTHER EXPENSES

	Particular	As at 31.03.2021	As at 31.03.2020
	Administration Expenses		





Incorporation charges	6000	0.00
<u>AUDITOR'S REMUNERATION</u>		
As Auditor	5000	0.00
<b>Total</b>	<b>Rs. 11000.00</b>	<b>0.00</b>

Signature to Note 1 to 6

Place:- Ghaziabad  
Date:- 02/11/2021

  
Arjunn Kumar Tyagi  
(Director)

  
Saurabh Sharma  
(Director)

For Anshul Agarwal & Co.  
Chartered Accountants  
Ghaziabad  
Anshul Agarwal (Partner)  
Membership No. 413143  
FRN No. 015920C

**Notes on Financial Statements for 31st March, 2021**

**NOTE 6: NOTES ON ACCOUNT**

**BACKGROUND**

Asharam Jankalyan Foundation was incorporated in India on 22nd August 2020. The company is registered as Section 8 Company under the provision of Companies Act, 2013.

The main focus area of the company is to execute, setup & run schools, colleges, university, hospitals, laboratories, all types of training, technology & research centres, study & coaching centre, call centres.

**SIGNIFICANT ACCOUNTING POLICIES**

**A) Basis of Accounting**

The financial statements are prepared under historical cost convention, on accrual basis, in accordance with the generally accepted accounting principles in India and the relevant provisions of the Companies Act, 2013.

**B) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities on the date of the financial statements and the results of operations during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialised.

**C) Inventories**

The company has not maintained stock register during the year. However, Closing Stock as valuation and quantity is certified by management to us. Further it is also certified to us that closing stock is valued at Cost or net Realisable Value which ever is less. In the absence of stock register it is not possible for us to verify the same. Hence, we rely on management.

**D) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. However, there are no fixed asset during the year.

**E) Depreciation**

Depreciation on fixed assets is provided on the basis of their estimated useful life and residual value as prescribed under Schedule II to the Companies Act, 2013.

**F) Impairment of Assets**

An asset is treated as impaired when the carrying cost thereof exceeds its recoverable value. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset is less than its carrying cost, the carrying cost is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the profit and loss account. If at the balance sheet date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and is accordingly reversed in the profit and loss account.

**G) Borrowing Cost**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the profit and loss account. However, there is no such qualifying assets during the year.

**H) Provision for Current and Deferred Tax**





Provision for tax comprises current income-tax and deferred tax determined. Current income-tax is determined in respect of taxable income while deferred tax being determined as the tax effect of timing differences representing the difference between taxable incomes and accounting income that originate in one period, and are capable of reversal in one or more subsequent period(s). Such deferred tax is quantified using rates and laws enacted or substantively enacted as at the end of the financial year.

#### I) Provisions

The Company makes a provision when there is a present obligation as a result of a past event where the outflow of economic resources is probable and a reliable estimate of the amount of obligation can be made.

#### J) Contingent Liabilities and Contingent Assets

Depending upon the facts of each case and after due evaluation of legal aspects, claims against the Company not acknowledged as debts are treated as contingent liabilities. In respect of statutory dues disputed and contested by the Company, contingent liabilities are provided for and disclosed as per original demand without taking into account any interest or penalty that may accrue thereafter. Possible future or present obligations that may but will probably not require outflow of resources or where the same cannot be reliably estimated, has been disclosed as a contingent liability in the notes to the financial statements which is Nil. However, the contingent assets are neither recognised nor disclosed in the financial statements.

#### K) Earnings per share

Basic earnings per share is calculated by dividing net profit or loss for the year attributable to equity shareholders (after deducting attributable taxes) by the number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of dilutive potential equity shares.

#### L) Employees Benefits

The Provision for gratuity and other retirement benefits payable at future date in respect of employees is not provided for, as there is no present liability for the same.

#### M) Foreign Currency Transaction

There is no foreign currency transaction made by the Company during the year.

#### N) Revenue Recognition

The recognition of revenue is being done in accordance with accounting standard pronounced by The Institute of Chartered Accountants of India.

### 2. ADDITIONAL NOTES TO THE FINANCIAL STATEMENTS

- The balance in Party's accounts in Unsecured Loans, Creditors, Debtors, Advances are subject to respective confirmation from them/ reconciliation.
- In the opinion of the Board of Director and to the best of their knowledge and belief, the value on realisation of Current Assets in the ordinary course of business will not be less than the amount at which they are stated in the Balance Sheet.
- Based on the information available with the Company, there are no dues outstanding in respect of Micro, Small and Medium enterprises at the balance sheet date. No amounts were payable to such enterprises which were outstanding for more than 45 days. Further, no interest during the year has been paid or payable in respect thereof. The above disclosure has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

- Contingent Liabilities
- Related Party Disclosures:
  - Holding
  - Company
  - Subsidiary Company
  - Other related Party being Directors and Shareholders
- Auditors Remuneration:- Audit Fees (Amt in Rs.)

Current year	Previous Year
NIL	
NIL	As current year is
No	Previous year figure
No	
5000	



	In Other Capacity		
		0	year of incorporation as are not applicable
g) Claims against the company not acknowledged as debts		5000	
h) Estimated amount of contracts remaining to be executed on capital account and not provided for		NIL	
i) Information regarding payment to Directors		NIL	
	As Salary	0	
j) Figures for the previous year have been rearranged/ regrouped wherever considered necessary to			
k) Please refer annexure-'a' on Statement of Significant Accounting Policies and Income Computation and Disclosure Standards adopted in preparation of Financial Statements for the year ended 31st March, 2021			
l) As current year is year of incorporation, Previous year figures are not applicable			
m) Notes 1 to 6 form an integral part of the Balance Sheet and profit & loss A/c.			

Signature to Notes 1 to 6

For & on behalf of Board of Directors of  
For ASHARAM JANKALYAN FOUNDATION

For Anshu Agarwal & Co.  
Chartered Accountants

GHAZIABAD  
Anshu Agarwal (Partner)  
Membership No. 41943  
FRR No. 025920C

Place: Ghaziabad  
Date:- 02/11/2021

  
Arjunn Kumar Tyagi  
Director

  
Suresh Sharma  
Director

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# GUPTA RUCHI & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ASHARAM JANKALYAN FOUNDATION

#### Report on the Financial Statements

##### Opinion.

We have audited the accompanying financial statements of **ASHARAM JANKALYAN FOUNDATION** ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, the Statement of Profit and Loss, for the year then ended, and 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 31<sup>st</sup> March 2022, its Profit for the year ended on that date.

##### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 audit opinion on the financial statements.

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor'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.

### **Responsibility 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 and presentation 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 specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility**

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect to any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### 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, of the state of affairs of the Company as at 31 March 2022 and its profit for the year ended on that date.



## Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent not applicable.

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 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31<sup>st</sup> March 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) As per Notification No. 464(e) dated 05/06/2017 and Notification No. 583(e) dated 13/06/2017, provisions related to Internal financial control is not applicable on company.
- g) With respect to 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.
  - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C

CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Dated: September 5<sup>th</sup>, 2022





# ASHARAM JANKALYAN FOUNDATION

Reg. FLAT NO FE4, PLOT NO ED-24, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133133

Balance Sheet As On March 31, 2022

Particulars	Note No.	As at March 31, 2022 (Amount in 000')	As at March 31, 2021 (Amount in 000')
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	47.08	-11.00
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		40.00	-
(c) Other current liabilities	7	10.00	-
(d) Short-term provisions	8	40.00	-
<b>TOTAL</b>		<b>237.08</b>	<b>89.00</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	237.08	89.00
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>237.08</b>	<b>89.00</b>

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO

Chartered Accountants

F.R.No. 032901C

CA RUCHI GUPTA

Proprietor

M.No.: 533674

UDIN: 22533674BAWMD07954

Place: Ghaziabad

Date: 05/09/2022



1

FOR ASHARAM JANKALYAN FOUNDATION

*Arjun Kumar Tyagi*

ARJUN KUMAR TYAGI

Director

DIN 02967667

*Saurabh Sharma*

SAURABH SHARMA

Director

DIN.09263133

**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED 74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NP1131153

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

(Figures in Thousands)

Particulars	Note No.	As at March 31, 2022 Rs.	As at March 31, 2021 Rs.
I Revenue from operations (gross)	17	1362.00	-
Less: Excise Duty		-	-
Revenue from operations (net)		1362.00	0.00
II Other Income	18	-	-
III Total Income (I+II)		1362.00	0.00
IV Expenses			
Cost of Sales	19	-	-
(b) Purchase of Consumables Items		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
(d) Employee benefits expenses	21	275.91	-
(e) Finance costs	22	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	23	1028.01	11.00
Total Expenses		1303.92	11.00
V Profit before exceptional and extraordinary item and tax		58.08	-11.00
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		58.08	-11.00
VIII Extraordinary Items		-	-
IX Profit before Tax		58.08	-11.00
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		58.08	-11.00
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/ (Loss) for the Period		58.08	-11.00
XVI Earning per equity share:			
(1) Basic & Diluted	24	5.81	(1.10)

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO

Chartered Accountants

F.R.No.: 832981C

CA RUCHI GUPTA  
Proprietor  
M.No.: 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Date: 05/05/2022

1

FOR ASHARAM JANKALYAN FOUNDATION

*Arjun Tyagi*  
ARJUN KUMAR TYAGI  
Director  
DIN 02967667

*Saurabh Sharma*  
SAURABH SHARMA  
Director  
DIN 09263133

**ASHARAM JANKALYAN FOUNDATION**  
**CIN NO- 22533674BAWMDV7954**  
**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN**

NOTE: - 1

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention:**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2022 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule –VI of the Companies Act, 1956.**

a) Gross Receipts	Rs 13,26,000/- (Previous year Rs NIL)
b) CIF Value of Imports	Rs NIL (Previous year Rs NIL)
c) Expenditure in foreign currency	Rs NIL (Previous year Rs NIL)





- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
- 5 In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C



CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Dated: September 5<sup>th</sup>, 2022

FOR ASHARAM JANKALYAN FOUNDATION

ARJUNN KUMAR TYAGI  
Director  
DIN.02967667

SAURABH SHARMA  
Director  
DIN.09263133

**ASHARAM JANKALYAN FOUNDATION**  
Reg. PLAT NO FF4, PLOT NO LD-74, AVANTIKA, GHAZIABAD Ghaziabad UP-201002 IN  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

Note - 2. SHARE CAPITAL

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs. 10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs. 10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2022

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2021

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2022

Balance at the beginning of the current reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes In Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2021

Balance at the beginning of the previous reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes In Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		

**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

**Note 3 RESERVES AND SURPLUS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	-11.00	-
Add: Profit / (Loss) for the year	58.08	-11.00
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	0.00	-
<b>Closing balance</b>	<b>47.08</b>	<b>-11.00</b>
<b>Total</b>	<b>47.08</b>	<b>-11.00</b>

**Note 4 LONG TERM BORROWINGS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>SECURED LOANS</b>		
Term Loan	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 5 SHORT TERM BORROWINGS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>SECURED LOANS</b>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks)	-	-





and Personal guarantee of Directors and equitable mortgage of Factory Land and Building)

**UNSECURED LOANS**

Loan from Director & Relatives

**TOTAL**

**Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Expense payable	10.00	-
Advance from Debtors		-
<b>Total</b>	<b>10.00</b>	<b>-</b>

**Note 8 SHORT TERM PROVISIONS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
(a) Provision for employee benefits		-
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	30.00	-
Salary Payable		-
(b) Provision - for TAX		-
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		-
Audit Fees Payable	10.00	-
<b>Total</b>	<b>40.00</b>	<b>-</b>



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**ASHAPAM JANIKALYAN FOUNDATION**  
**Reg. Flat NO FF4, Plot NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP 201002 IN**  
**CIN NO. U85300UP2020NPL133153**  
**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET ISSUED IN TORZARODI**

PARTICULARS	RATE OF DEPRECIATION	GROSS — B L O C K					DEPRECIATION			NET — B L O C K		
		AS ON 01-04-2021	ADDITIONS during the year	SALE during the year	AS ON 31.3.2022	U P T O 01.04.2021	Deletions / Adjustment	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
		-	-	-	-	-	-	-	-	-	-	-
		0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>												
<b>PREVIOUS YEAR</b>												



**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Investment	-	-
<b>Total</b>	-	-

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Investment	-	-
<b>Total</b>	-	-

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
<b>Total</b>	-	-

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
A) Cash In Hand	83.59	89.00
B) Bank Balance with Scheduled Banks	153.49	-
<b>Total</b>	237.08	89.00

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	-	-

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	-	-





# ASHARAM JANKALYAN FOUNDATION

Reg. ELAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP-201002 IN.  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands).

## Note 6 TRADE PAYABLES

As on 31st March 2022

Particulars	Outstanding for following periods from due date				Total
	Within 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	40.00	-	-	-	40.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	40.00
Total					

As on 31st March 2021

Particulars	Outstanding for following periods from due date				Total
	Within 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					

## Note 13 TRADE RECEIVABLES

As on 31st March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED-74, AYANTIKA, GHAZIABAD, Ghazlebad UP, 201002, IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS (Figures in Thousands)

**Note 17: REVENUE FROM OPERATIONS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
REVENUE FROM OPERATIONS	-	-
General Donation for Charitable Purpose	1362.00	-
<b>Total</b>	<b>1362.00</b>	<b>-</b>

**Note 18: OTHER INCOME**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 19: COST OF MATERIALS CONSUMED**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 20: CHANGE IN INVENTORIES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Net (increase) / decrease</b>	<b>-</b>	<b>-</b>

**Note 21: EMPLOYEE BENEFIT EXPENSES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Salaries and wages	240.00	-
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	35.91	-
Bonus	-	-
<b>Total</b>	<b>275.91</b>	<b>-</b>





Note 22 FINANCE COST		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
Total	-	-
Note 23 OTHER EXPENSES		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	-	-
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	10.00	5.00
Accounting Charges	20.00	-
Misc. Exp.	4.57	-
Printing & Stationery	10.98	-
Electricity Exp.	15.89	-
Conveyance Exp.	22.90	-
Plantation Exp.	86.77	-
Pre - Incorporation charges	-	6.00
Telephone Exp.	4.69	-
Medical camp exp.	72.50	-
food distribution exp	721.67	-
Advertisement Exp	20.99	-
Professional fees	25.00	-
Travelling exp	12.05	-
Total (B)	1028.01	11.00
Total (A+B)	1028.01	11.00
Note 24 EARNING PER SHARE		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Basic Earning available for Equity Shareholders	58.08	-11.00
No. of Outstanding Equity Shares		
No. of Equity Shares outstanding	10000	10000
Days for which shares were outstanding	365	365
Total no. of days in year	365	365
Basic Earning Per Share	5.81	(1.10)



**I Title deeds of immovable Property not held in name of the Company**

Relevant line items in the Balance sheets	Descriptions of Items of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
			N/A			

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

N/A

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 or  
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of loans outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	
Directors	0	
KMPs	0	
Related Parties	0	

**IV Capital Work in Progress (CWIP)**

(a) For Capital-work-in-progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	0	0	0	0	0
Projects temporarily suspended	0	0	0	0	0

(b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

**V Intangible assets under development:**

(a) For intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

**VI Details of Benami Property held**

N/A

**VII Where the Company has borrowings from banks or financial institutions on the basis of current assets**

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

N/A



## VIII Wilful Defaulter

- a. Date of declaration as wilful defaulter;  
b. Details of defaults (amount and nature of defaults);  
N/A

## 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:-

Name of struck off Company	Nature of transactions with struck off	Balance outstanding	Relationship with the Struck off company, if any, to
	Investments in securities	0	
	Receivables	0	
	Payables	0	
	Shares held by struck off Company	0	
	Other outstanding balances (to be specified)	0	

## 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.  
N/A

## 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.  
N/A

## xii Ratios

Ratios	Numerator	Denominator	AS ON 31.03.2022	AS ON 31.03.2021	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	NA
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.39	-0.12	0.52
Inventory Turnover Ratio	COGS	Average Inventory	N/A	N/A	N/A
Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Purd Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital (CA CL)	9.26	0.00	9.26
Net profit ratio	Net Profit	Sales	0.04	0.00	0.04
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.39	-0.12	0.52
Return on Investment	Net Profit	Investment	N/A	N/A	N/A

## 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'.  
N/A

## xiii Utilisation of Borrowed funds and share premium:

N/A



## **ACTIVITY IN 2022 BY ASHARAM JANKALYAN FOUNDATION**

- 1. Food distribution to needy person**
- 2. Plantation in July and August 2022.**
- 3. Medical Camp in Village Area**
- 4. Women empowerment**
- 5. Har Ghar Tiranga Abhiyan**
- 6. Good touch and Bad Touch Session in School and any other suitable Place.**
- 7. Starting a Student-Library in Village- Banwaripur, Rohta Road District- Meerut, UP for needy Students.**
- 8. Awareness Programme and Visit of Historical place Barnava, Puramahadev etc. in district of Meerut and Baghpat.**
- 9. Awareness about don't use Plastics**







## वृक्षारोपण अभियान Tree Plantation Drive

Organized By :

आशाराम जनकल्याण फाउंडेशन (न)  
(आशाराम त्यागी जी की स्मृति)  
(JULY-AUGUST)

पर्यावरण को बचाने के लिए पेड़ लगाने का

जन-जन से अपील पेड़ है ज

9540283838, 8979273542, 90455971



# हिन्दुस्तान

## नियों के परिजन सम्मानित

### बनवारीपुर गांव में निकाली गई तिरंगा यात्रा

रोहटा। सर्व सुखानी चैरिटेबल ट्रस्ट के माध्यम से शनिवार को ग्राम बनवारीपुर में हर घर तिरंगा अभियान के तहत तिरंगा यात्रा निकाली गई। प्राथमिक विद्यालय के बच्चों ने यात्रा में बढ़ चढ़कर हिस्सा। इस मौके पर पदाधिकारी अर्जुन त्यागी, आशीष जैन आदि मौजूद रहे।



# हिन्दुस्त

### रोहटा ब्लॉक के कई गांवों में किया पौधरोपण

रोहटा। रोहटा ब्लॉक क्षेत्र में बुधवार को आशाराम जनकल्याण फाउंडेशन द्वारा ग्राम बनवारी पुर, मीरपुर भदीड़ा में पौधरोपण किया गया। इस मौके पर एवबी कालु, बलजीर, उमेश, अर्जुन त्यागी, विपिन आदि मौजूद रहे।





















GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
OFFICE OF THE REGISTRAR OF COMPANIES

Dated : 26-12-2021

NOTE - THIS LETTER IS ONLY AN APPROVAL FOR REGISTRATION OF THE ENTITIES FOR UNDERTAKING CSR ACTIVITIES.

To,  
ASHARAM JANKALYAN FOUNDATION , FLAT NO FF4, PLOT NO ED-74,  
AVANTIKA,,,GHAZIABAD,Ghaziabad,Uttar Pradesh,201002

PAN : AATCA8997Q

**Subject:** In Reference to Registration of Entities for undertaking CSR activities

**Reference:** Your application dated 26-12-2021 (SRN-T67324426)

Sir/Madam,

With reference to the above, it is informed that the entity has been registered for undertaking CSR activities and the Registration number is CSR00019736. Please refer the registration number for any further communication.



Registrar of Companies

RoC - Kanpur

**Note:** The corresponding form has been approved and this letter has been digitally signed through a system generated digital signature.



# JANA SMALL FINANCE BANK

Ground floor, Arundeeep Building, Bearing No.D-45, Pocket D, Rajnagar District Centre, Ghaziabad,Ghaziabad,Uttar Pradesh,201001  
IFSC Code : JSFB0004609

Valid for 3 months only

Date  
दिनांक

D	D	M	M	Y	Y	Y	Y

PAY

OR BEARER / या धारक को

RUPEES / रुपये

अदा करें

₹

A/c No.

4609020000687747

FOR SHREE MAHESH JANKALYAN FOUNDATION

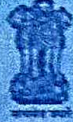
For Shree Mahesh Jankalyan Foundation

Authorised Signatory  
Director/AUTH. Sign  
Please sign above

Payable at par at all branches of Jana Small Finance Bank Ltd. in India.

⑈000131⑈ 1107880061 002612⑈ 29

आयकर विभाग  
INCOME TAX DEPARTMENT



भारत सरकार  
GOVT. OF INDIA

स्थायी लेखा संख्या कार्ड  
Permanent Account Number Card  
AATCA8997Q



नाम / Name  
SHREE MAHESH JANKALYAN FOUNDATION

05092023

निष्पन्न/गठन की तारीख  
Date of Incorporation/Formation  
22/08/2020

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

Assessment Year

**2021-22**

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

PAN	AATCA8997Q		
Name	ASHARAM JANKALYAN FOUNDATION		
Address	AVANTIKA -2,PLOT NO ED-74 FLAT NO FIRST FLLOR-4 , Kavi Nagar S.O , Shastri Nagar , GHAZIABAD,GHAZIABAD , 31-Uttar Pradesh , 91-INDIA , 201002		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	946905730190122

Taxable Income and Tax details	Current Year business loss, if any	1	11,000
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+) Tax Payable / (-) Refundable (6-7)	8	0
Dividend Distribution Tax details	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+) Tax Payable / (-) Refundable (11-12)	13	0
Accreted Income & Tax Details	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+) Tax Payable / (-) Refundable (17-18)	19	0

This return has been digitally signed by ASHARAM JANKALYAN FOUNDATION in the capacity of Director having PAN AHXPT3166C from IP address 10.1.254.19 on 19-Jan-2022 DSC Sl.No & Issuer 42308023915989 & 42308023915989CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated


Barcode/QR code




AATCA8997Q06946905730190122df56f53bf81b15b1abb8dbd524bee88d80f8db82

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



INDIAN INCOME TAX UPDATED RETURN ACKNOWLEDGEMENT				Assessment Year
[Where the data of the Updated Return of Income is filed in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 and verified] (Please see Rule 12 and Rule 12AC of the Income-tax Rules, 1962)				2022-23
PAN	AATCA8997Q			
Name	ASHARAM JANKALYAN FOUNDATION			
Address	FLAT NO FF4, , PLOT NO ED-74 , AVANTIKA, , Ghaziabad , 31-Uttar Pradesh , 91-INDIA , 201002			
Status	Pvt Company	Form Number	ITR-6	
Filed u/s	139(8A) - Updated Return	e-Filing Acknowledgement Number	980830141130323	
Taxable Income and Tax details	Current Year business loss, if any	1	0	
	Total Income as per Updated return	2	58,090	
	Total Income as per earlier return	3	0	
	Book Profit under MAT, where applicable as per Updated Return	4	58,090	
	Adjusted Total Income under AMT, where applicable as per Updated Return	5	0	
	Amount payable (+) / Refundable (-) as per Updated return	6	(+) 10	
	Additional income-tax liability on updated income	7	0	
	Net amount payable	8	10	
	Tax paid u/s 140B	9	4,608	
	Tax due	10	0	
This return has been digitally signed by <u>ASHARAM JANKALYAN FOUNDATION</u> in the capacity of _____ Director _____ having PAN <u>AHXPT3166C</u> from IP address <u>122.161.77.205</u> on <u>13-Mar-2023</u> DSC Sl.No & Issuer <u>42308023915989</u> & <u>42308023915989CN=Verasys Sub CA 2022.OU=Certifying Authority.O=Verasys Technologies Pvt Ltd..C=IN</u>				
System Generated	 AATCA8997Q0698083014113032365727156489963b58a51d5bde0cc3d6c87bf490d			
Barcode/QR code				
<b><u>DONOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				

<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b>				Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				
PAN	AATCA8997Q			
Name	SHREE MAHESH JANKALYAN FOUNDATION			
Address	FLAT NO FF-4 PLOT NO - ED-74 , AVANTIKA, Shastri Nagar , GHAZIABAD , 31-Uttar Pradesh , 201002			
Status	07-Company	Form Number	ITR-7	
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	536709961301123	
Taxable Income and Tax Details	Current Year business loss, if any	1	0	
	Total Income	2	0	
	Book Profit under MAT, where applicable	3	0	
	Adjusted Total Income under AMT, where applicable	4	0	
	Net tax payable	5	0	
	Interest and Fee Payable	6	0	
	Total tax, interest and Fee payable	7	0	
	Taxes Paid	8	0	
	(+) Tax Payable /(-) Refundable (7-8)	9	0	
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0	
	Additional Tax payable u/s 115TD	11	0	
	Interest payable u/s 115TE	12	0	
	Additional Tax and interest payable	13	0	
	Tax and interest paid	14	0	
	(+) Tax Payable /(-) Refundable (13-14)	15	0	
This return has been digitally signed by <u>ARJUNN KUMAR TYAGI</u> in the capacity of <u>Director</u> having PAN <u>AHXPT3166C</u> from IP address <u>42.105.85.128</u> on <u>30-Nov-2023 21:10:45</u> DSC SI.No & Issuer <u>4933838</u> & <u>42308023915989CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>				
System Generated Barcode/QR Code	 <b>AATCA8997Q075367099613011238dc29adbade1321ddda94725d2d19c6ed8af7022</b>			
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>				



# GUPTA RUCHI & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION)

#### Report on the Financial Statements

##### Opinion

We have audited the accompanying financial statements of SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION) ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the Statement of Profit and Loss, for the year then ended, and 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 31<sup>st</sup> March 2023, its Profit for the year ended on that date.

##### Basis for Opinion

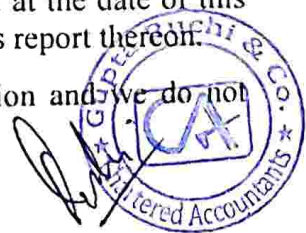
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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 audit opinion on the financial statements.

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor'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.



+91-8882141433, 9808160239  
0120-2986762

guptaruchlandco@gmail.com

D-903, Bluemoon Homes,  
Rajnagar Extension,  
Ghaziabad - 201017



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.

### **Responsibility 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 and presentation 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 specified under Section 133 of the Act.. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility**

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and(ii) to evaluate the effect to any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### **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, of the state of affairs of the Company as at 31 March 2023 and its profit for the year ended on that date.





## Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent not applicable.
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 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on 31<sup>st</sup> March 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2023, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) As per Notification No. 464(e) dated 05/06/2017 and Notification No. 583(e) dated 13/06/2017, provisions related to Internal financial control is not applicable on company.
  - g) With respect to 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.
    - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

**FOR GUPTA RUCHI & CO**  
**CHARTERED ACCOUNTANTS**  
**F.R.No.: 032901C**



**CA RUCHI GUPTA**  
**(PROP.)**  
**M.NO. 533674**  
**UDIN: 23533674 BGLWBNS2588**  
**Place: Ghaziabad**  
**Dated: September 25<sup>th</sup>, 2023**



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****Balance Sheet As On March 31, 2023****(Figures in '000)**

Particulars	Note No.	As at March 31, 2023 (Amount in Rs.)	As at March 31, 2022 (Amount in Rs.)
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	66.81	47.08
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		62.04	40.00
(c) Other current liabilities,	7	11.00	10.00
(d) Short-term provisions	8	37.00	40.00
<b>TOTAL</b>		<b>276.85</b>	<b>237.08</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	276.85	237.08
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>276.85</b>	<b>237.08</b>

**Significant Accounting Policies and Notes to Financial Statements**

As per our report of even date attached.

1

**For GUPTA RUCHI & CO****Chartered Accountants****F.R.No.: 0329016****CA RUCHI GUPTA****Proprietor****M.No.: 533674****UDIN:****Place: Ghaziabad****Date: 25/09/2023****FOR SHREE MAHESH JANKALYAN FOUNDATION**

**For Shree Mahesh Jankalyan Foundation**  
*(Signature)*  
*(Signature)*

**ARJUN KUMAR TYAGI****Director****DIN.02967667****SAURABH SHARMA****Director****DIN.09263133**

**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

(Figures in '000)

Particulars	Note No.	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
I Revenue from operations (gross) - General Donation	17	1608.00	1362.00
Less: Excise Duty		-	-
Revenue from operations (net)		1608.00	1362.00
II Other Income	18	-	-
		1608.00	1362.00
III Total Income (I+II)			
IV Expenses			
Cost of Sales	19	-	-
(b) Purchase of Consumables Items		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
(d) Employee benefits expenses	21	320.41	275.91
(e) Finance costs	22	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	23	1267.86	1028.01
		1588.27	1303.92
Total Expenses			
V Profit before exceptional and extraordinary item and tax		19.73	58.08
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		19.73	58.08
VIII Extraordinary Items		-	-
IX Profit before Tax		19.73	58.08
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
		19.73	58.08
XI Profit / (Loss) for the period from continuing operations		-	-
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
		19.73	58.08
XV Profit/ (Loss) for the Period			
XVI Earning per equity share:			
(1) Basic & Diluted	24	1.97	5.81

Significant Accounting Policies and Notes to Financial Statements  
 As per our report of even date attached.

For GUPTA RUCHI & CO  
 Chartered Accountants  
 F.R.No.: 032901C

CA RUCHI GUPTA  
 Proprietor  
 M.No.: 533674  
 UDIN:  
 Place: Ghaziabad  
 Date: 25/09/2023



1

FOR SHREE MAHESH JANKALYAN FOUNDATION

For Shree Mahesh Jankalyan Foundation

*Arjun Tyagi*  
 ARJUN KUMAR TYAGI  
 Director  
 DIN.02967667

*Saurabh Sharma*  
 SAURABH SHARMA  
 Director  
 DIN.09263133



**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

Note -2. SHARE CAPITAL

Particulars	As at March 31, 2023		As at March 31, 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2023

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2022

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2023

Balance at the beginning of the current reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2022

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		



For Shree Mahesh Jankalyan Foundation  
 Anshu Tyagi  
 Director

Saurabh



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )**

Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

**Note 3 RESERVES AND SURPLUS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	47.08	-11.00
Add: Profit / (Loss) for the year	19.73	58.08
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>66.81</b>	<b>47.08</b>
<b>Total</b>	<b>66.81</b>	<b>47.08</b>

**Note 4 LONG TERM BORROWINGS**

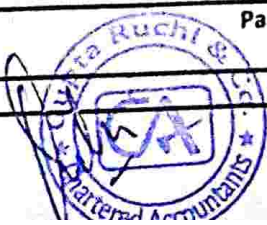
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>SECURED LOANS</b>		
Term Loan	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 5 SHORT TERM BORROWINGS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>SECURED LOANS</b>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>


**Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Expense payable	11.00	10.00



For Shree Mahesh Jankalyan Foundation  
 Director  
 (Signature)

Advance from Debtors		
Total	11.00	10.00
Note B SHORT TERM PROVISIONS		
Particulars	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
	22.00	30.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		
Audit Fees Payable	15.00	10.00
Total	37.00	40.00

For Shree Mahesh Jankatyan Foundation  




**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
A) Cash In Hand	157.98	83.59
B) Bank Balance with Scheduled Banks	118.88	153.49
<b>Total</b>	<b>276.85</b>	<b>237.08</b>

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



For Shree Mahesh Jankalyan Foundation  
*[Signature]*  
 Saurabh



**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS  
(Figures in '000)

**Note 17 REVENUE FROM OPERATIONS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
REVENUE FROM OPERATIONS	-	-
General Donation for Charitable Purpose	1608.00	1362.00
<b>Total</b>	<b>1608.00</b>	<b>1362.00</b>

**Note 18 OTHER INCOME**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 19 COST OF MATERIALS CONSUMED**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 20 CHANGE IN INVENTORIES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Inventories at the beginning of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Net (increase) / decrease</b>	<b>-</b>	<b>-</b>

**Note 21 EMPLOYEE BENEFIT EXPENSES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Salaries and wages	270.00	240.00
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	50.41	35.91
Bonus	-	-
<b>Total</b>	<b>320.41</b>	<b>275.91</b>

For Shree Mahesh Jankalyan Foundation



Amit

Note 22 FINANCE COST		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
<b>Total</b>	-	-
Note 23 OTHER EXPENSES		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	-	-
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	15.00	10.00
Accounting Charges	36.00	20.00
Misc. Exp.	5.04	4.57
Printing & Stationery	15.26	10.98
Electricity Exp.	20.42	15.89
Conveyance Exp.	42.53	22.90
Plantation Exp.	70.53	86.77
Telephone Exp.	5.05	4.69
Medical camp exp.	42.15	72.50
food distribution exp	685.89	721.67
Advertisement Exp	35.05	20.99
Professional fees	25.00	25.00
Volunteer Exp.	225.50	-
Travelling exp	20.41	12.05
Income Tax for Earlier year	24.04	-
<b>Total (B)</b>	<b>1267.86</b>	<b>1028.01</b>
<b>Total (A+B)</b>	<b>1267.86</b>	<b>1028.01</b>
Note 24 EARNING PER SHARE		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Basic Earning available for Equity Shareholders	19.73	58.08
<u>No. of Outstanding Equity Shares:</u>		
No. of Equity Shares outstanding	10000	10000
Days for which shares were outstanding	365	365
Total no. of days in year	365	365
<b>Basic Earning Per Share</b>	<b>1.97</b>	<b>5.81</b>



For Shree Mahesh Jankalyan Foundation  
*[Signature]*  
 Director

1. How much of immovable property not held in name of the Company

Particulars (to be filled in the Balance Sheet)	Description of nature of property	Current carrying value	The kind of immovable property not held in name of the Company	Whether the said holder is a promoter, director or shareholder or partner or director or partner of promoter/director	Property held else which date	Amount for not being held in the name of company
			N/A			

2. Where the Company has received 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

N/A

3. Where loans or advances in the nature of loans are granted to promoters, directors, EMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:

- (a) receivable or demand or  
(b) without specifying any terms or period of repayment

Type of Advances	Amount of loan and advances in the nature of loans outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	
Directors	0	
EMPs	0	
Related Parties	0	

#### IV. Capital Work in Progress (CWIP)

(a) For Capital work in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Property in progress	0	0	0	0	0
Property temporarily suspended	0	0	0	0	0

(b) For capital work in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### V. Intangible assets under development

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### VI. Details of Benami Property held

N/A

#### VI. Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) 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.

(b) If not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

N/A

#### VII. World Defaulter

- a. Date of initiation as world defaulter  
b. Details of default (amount and nature of default)

N/A

#### 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 248 of Companies Act, 1956, the Company shall disclose the following details:

Name of struck off Company	Nature of transactions with struck off	Balance outstanding	Relationship with the struck off
	Investments in	0	
	Shareholdings	0	
	Payables	0	
	Shares held by other struck off Company	0	
	Other outstanding balances (to be specified)	0	

#### 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.

N/A

#### XI. Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (b) 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/relationship of holding of the company in such downstream companies shall be disclosed.

N/A

#### XII. Ratios

Particulars	Restatement	Company	AS ON 31.03.2023	AS ON 31.03.2022	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	N/A	N/A	N/A
Debt Service coverage Ratio	EBITDA CAPEX	Debt Service (Int. Payments)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.12	0.30	-0.20
Inventory Turnover Ratio	CXCS	Average Inventory	N/A	N/A	N/A

AS ON 31.03.2023	AS ON 31.03.2022	
1,64,814	1,64,814	14706.1
19,771	19,771	14706.1
19,771	1,64,814	14706.1

For Shree Mahesh Jankalyan Foundation

Signature of Director





Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Purchases + Other Expenses) - Opening Inventory - Closing Inventory	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital	5.64	5.26	5.88
Net profit ratio	Net Profit	Sales	0.21	0.20	0.20
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.22	0.20	0.20
Return on Investment	Net Profit	Investment	N/A	N/A	N/A

16.08.2017

1362200

62,739

6330

16.08.2017

1,06,814

1362200

14781

16.751

1,06,814

58081

14781

16.751

1,06,814

58081

14781

# XI 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 N/A

## XII Utilization of Borrowed funds and share premiums

N/A



For Shree Manish Jambhale

Saurabh

**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

As on 31st March 2023

**Note 6 TRADE PAYABLES**

(Figures in '000)

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	62.04	-	-	-	-
Dispute dues-MSME	-	-	-	-	62.04
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	62.04

As on 31st March 2022

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	40.00	-	-	-	40.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	40.00

**Note 13 TRADE RECEIVABLES**

As on 31st March 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

For Shree Mahesh Jankalyan Foundation



*[Signature]*

*[Signature]*

**SHREE MAHESH JANKALYAN FOUNDATION**  
**(Formerly Known as ASHARAM JANKALYAN FOUNDATION)**  
**CIN NO- 22533674BAWMDV7954**  
**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, UP 201002 IN**

NOTE: - 1

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention:**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2023 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule –VI of the Companies Act, 1956.**

a) Gross Receipts (General Donation)	Rs 16,08,003/- (Previous year Rs 13,26,000/-)
b) CIF Value of Imports	Rs NIL (Previous year Rs NIL)



For Shree Mahesh Jankalyan Foundation  
*Sauvabh*  
Director/Auth Sign



- c) Expenditure in foreign currency      Rs NIL      (Previous year Rs NIL)
- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
- 5 In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C



CA RUCHI GUPTA  
(PROP.)

M.NO. 533674

UDIN:

Place: Ghaziabad

Dated: September 25<sup>th</sup>, 2023

FOR SHREE MAHESH JANKALYAN FOUNDATION

For Shree Mahesh Jankalyan Foundation

ARJUN KUMAR TYAGI

Director

DIN.02967667

Saurabh

SAURABH SHARMA

Director

DIN.09263133























# GUPTA RUCHI & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ASHARAM JANKALYAN FOUNDATION

#### Report on the Financial Statements

##### Opinion.

We have audited the accompanying financial statements of **ASHARAM JANKALYAN FOUNDATION** ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, the Statement of Profit and Loss, for the year then ended, and 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 31<sup>st</sup> March 2022, its Profit for the year ended on that date.

##### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 audit opinion on the financial statements.

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor'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.

### **Responsibility 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 and presentation 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 specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility**

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect to any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### 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, of the state of affairs of the Company as at 31 March 2022 and its profit for the year ended on that date.





## Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent not applicable.

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 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of written representations received from the directors as on 31<sup>st</sup> March 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) As per Notification No. 464(e) dated 05/06/2017 and Notification No. 583(e) dated 13/06/2017, provisions related to Internal financial control is not applicable on company.
- g) With respect to 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.
  - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C

CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Dated: September 5<sup>th</sup>, 2022



# ASHARAM JANKALYAN FOUNDATION

Reg. FLAT NO FE4, PLOT NO ED-24, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133133

## Balance Sheet As On March 31, 2022

Particulars	Note No.	As at March 31, 2022 (Amount in 000')	As at March 31, 2021 (Amount in 000')
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	47.08	-11.00
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		40.00	-
(c) Other current liabilities	7	10.00	-
(d) Short-term provisions	8	40.00	-
<b>TOTAL</b>		<b>237.08</b>	<b>89.00</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a) (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	237.08	89.00
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>237.08</b>	<b>89.00</b>

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO

Chartered Accountants

F.R.No. 032901C

CA RUCHI GUPTA

Proprietor

M.No.: 533674

UDIN: 22533674BAWM007954

Place: Ghaziabad

Date: 05/09/2022



1

FOR ASHARAM JANKALYAN FOUNDATION

*Arjun Kumar Tyagi*

ARJUN KUMAR TYAGI

Director

DIN 02967667

*Saurabh Sharma*

SAURABH SHARMA

Director

DIN.09263133

**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED 74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NP1131153

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022**

(Figures in Thousands)

Particulars	Note No.	As at March 31, 2022 Rs.	As at March 31, 2021 Rs.
I Revenue from operations (gross)	17	1362.00	-
Less: Excise Duty		-	-
Revenue from operations (net)		1362.00	0.00
II Other Income	18	-	-
III Total Income (I+II)		1362.00	0.00
IV Expenses			
Cost of Sales	19	-	-
(b) Purchase of Consumables Items		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
(d) Employee benefits expenses	21	275.91	-
(e) Finance costs	22	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	23	1028.01	11.00
Total Expenses		1303.92	11.00
V Profit before exceptional and extraordinary item and tax		58.08	-11.00
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		58.08	-11.00
VIII Extraordinary Items		-	-
IX Profit before Tax		58.08	-11.00
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		58.08	-11.00
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/ (Loss) for the Period		58.08	-11.00
XVI Earning per equity share:			
(1) Basic & Diluted	24	5.81	(1.10)

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO

Chartered Accountants

F.R.No.: 832981C

CA RUCHI GUPTA  
Proprietor  
M.No.: 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Date: 05/05/2022

1

FOR ASHARAM JANKALYAN FOUNDATION

*Arjun Tyagi*  
ARJUN KUMAR TYAGI  
Director  
DIN 02967667

*Saurabh Sharma*  
SAURABH SHARMA  
Director  
DIN 09263133



**ASHARAM JANKALYAN FOUNDATION**  
**CIN NO- 22533674BAWMDV7954**  
**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN**

NOTE: - 1

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention:**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2022 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule –VI of the Companies Act, 1956.**

a) Gross Receipts	Rs 13,26,000/- (Previous year Rs NIL)
b) CIF Value of Imports	Rs NIL (Previous year Rs NIL)
c) Expenditure in foreign currency	Rs NIL (Previous year Rs NIL)





- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
- 5 In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C

  
CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 22533674BAWMDV7954  
Place: Ghaziabad  
Dated: September 5<sup>th</sup>, 2022

FOR ASHARAM JANKALYAN FOUNDATION

  
ARJUNN KUMAR TYAGI  
Director  
DIN.02967667

  
SAURABH SHARMA  
Director  
DIN.09263133

**ASHARAM JANKALYAN FOUNDATION**  
Reg. PLAT NO FF4, PLOT NO LD-74, AVANTIKA, GHAZIABAD Ghaziabad UP-201002 IN  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

Note - 2. SHARE CAPITAL

Particulars	As at March 31, 2022		As at March 31, 2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs. 10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs. 10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2022

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2021

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2022

Balance at the beginning of the current reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes In Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2021

Balance at the beginning of the previous reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes In Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		



**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

**Note 3 RESERVES AND SURPLUS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	-11.00	-
Add: Profit / (Loss) for the year	58.08	-11.00
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	0.00	-
<b>Closing balance</b>	<b>47.08</b>	<b>-11.00</b>
<b>Total</b>	<b>47.08</b>	<b>-11.00</b>

**Note 4 LONG TERM BORROWINGS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>SECURED LOANS</b>		
Term Loan	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 5 SHORT TERM BORROWINGS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<b>SECURED LOANS</b>		
OD A/C	-	-
CASH CREDIT		
(Secured against hypothecation of Stocks)		



and Personal guarantee of Directors and equitable mortgage of Factory Land and Building)

**UNSECURED LOANS**

Loan from Director & Relatives

**TOTAL**

**Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Expense payable	10.00	-
Advance from Debtors		-
<b>Total</b>	<b>10.00</b>	<b>-</b>

**Note 8 SHORT TERM PROVISIONS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
(a) Provision for employee benefits		-
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	30.00	-
Salary Payable		-
(b) Provision - for TAX		-
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		-
Audit Fees Payable	10.00	-
<b>Total</b>	<b>40.00</b>	<b>-</b>



Note - 5

ASHAPAM JANIKALYAN FOUNDATION  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP 201002 IN  
 CH. NO. U85300UP2020NPL133153  
 NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET ISSUED IN TORZARODI

PARTICULARS	RATE OF DEPRECIATION	GROSS — B L O C K					DEPRECIATION			NET — B L O C K		
		AS ON 01-04-2021	ADDITIONS during the year	SALE during the year	AS ON 31.3.2022	U P T O 01.04.2021	Deletions / Adjustment	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
		-	-	-	-	-	-	-	-	-	-	-
		0.00	0.00	-	0.00	0.00	-	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL												
PREVIOUS YEAR												





**ASHARAM JANKALYAN FOUNDATION**

Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands)

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Investment	-	-
<b>Total</b>	-	-

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Investment	-	-
<b>Total</b>	-	-

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
<b>Total</b>	-	-

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
A) Cash In Hand	83.59	89.00
B) Bank Balance with Scheduled Banks	153.49	-
<b>Total</b>	237.08	89.00

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	-	-

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	-	-



# ASHARAM JANKALYAN FOUNDATION

Reg. ELAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP-201002 IN.  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Thousands).

## Note 6 TRADE PAYABLES

As on 31st March 2022

Particulars	Outstanding for following periods from due date				Total
	Within 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	40.00	-	-	-	40.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	40.00
Total					

As on 31st March 2021

Particulars	Outstanding for following periods from due date				Total
	Within 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					

## Note 13 TRADE RECEIVABLES

As on 31st March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



<b>ASHARAM JANKALYAN FOUNDATION</b> Reg. FLAT NO FF4, PLOT NO ED-74, AYANTIKA, GHAZIABAD, Ghazlebad UP, 201002, IN CIN NO. U85300UP2020NPL133151		
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS (Figures in Thousands)		
Note 17: REVENUE FROM OPERATIONS		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
REVENUE FROM OPERATIONS	-	-
General Donation for Charitable Purpose	1362.00	-
<b>Total</b>	<b>1362.00</b>	<b>-</b>
Note 18: OTHER INCOME		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
Note 19: COST OF MATERIALS CONSUMED		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>
Note 20: CHANGE IN INVENTORIES		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<u>Inventories at the beginning of the year:</u>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Net (increase) / decrease</b>	<b>-</b>	<b>-</b>
Note 21: EMPLOYEE BENEFIT EXPENSES		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Salaries and wages	240.00	-
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	35.91	-
Bonus	-	-
<b>Total</b>	<b>275.91</b>	<b>-</b>





Note 22 FINANCE COST		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
Total	-	-
Note 23 OTHER EXPENSES		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	-	-
(B) INDIRECT EXPENSES		
Audit Fees	10.00	5.00
Accounting Charges	20.00	-
Misc. Exp.	4.57	-
Printing & Stationery	10.98	-
Electricity Exp.	15.89	-
Conveyance Exp.	22.90	-
Plantation Exp.	86.77	-
Pre - Incorporation charges	-	6.00
Telephone Exp.	4.69	-
Medical camp exp.	72.50	-
food distribution exp	721.67	-
Advertisement Exp	20.99	-
Professional fees	25.00	-
Travelling exp	12.05	-
Total (B)	1028.01	11.00
Total (A+B)	1028.01	11.00
Note 24 EARNING PER SHARE		
Particulars	As at March 31, 2022	As at March 31, 2021
	Rs.	Rs.
Basic Earning available for Equity Shareholders	58.08	-11.00
No. of Outstanding Equity Shares		
No. of Equity Shares outstanding	10000	10000
Days for which shares were outstanding	365	365
Total no. of days in year	365	365
Basic Earning Per Share	5.81	(1.10)



**Title deeds of immovable Property not held in name of the Company**

Relevant line items in the Balance sheets	Descriptions of Items of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
			N/A			

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

N/A

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 or  
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of loans outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	
Directors	0	
KMPs	0	
Related Parties	0	

**IV Capital Work in Progress (CWIP)**

(a) For Capital-work-in-progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	0	0	0	0	0
Projects temporarily suspended	0	0	0	0	0

(b) For capital-work-in-progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

**V Intangible assets under development:**

(a) For intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

**VI Details of Benami Property held**

N/A

**VII Where the Company has borrowings from banks or financial institutions on the basis of current assets**

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

N/A



## VIII Wilful Defaulter

- Date of declaration as wilful defaulter;
  - Details of defaults (amount and nature of defaults);
- N/A

## 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:-

Name of struck off Company	Nature of transactions with struck off	Balance outstanding	Relationship with the Struck off company, if any, to
	Investments in securities	0	
	Receivables	0	
	Payables	0	
	Shares held by struck off Company	0	
	Other outstanding balances (to be specified)	0	

## 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.

N/A

## 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.

N/A

## XI Ratios

Ratios	Numerator	Denominator	AS ON 31.03.2022	AS ON 31.03.2021	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	N/A	N/A	N/A
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.39	-0.12	0.52
Inventory Turnover Ratio	COGS	Average Inventory	N/A	N/A	N/A
Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Purd Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital (CA CL)	9.26	0.00	9.26
Net profit ratio	Net Profit	Sales	0.04	0.00	0.04
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.39	-0.12	0.52
Return on Investment	Net Profit	Investment	N/A	N/A	N/A

## 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

N/A

## XIII Utilisation of Borrowed funds and share premium:

N/A







# GUPTA RUCHI & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION)

#### Report on the Financial Statements

##### Opinion

We have audited the accompanying financial statements of SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION) ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2023, the Statement of Profit and Loss, for the year then ended, and 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 31<sup>st</sup> March 2023, its Profit for the year ended on that date.

##### Basis for Opinion

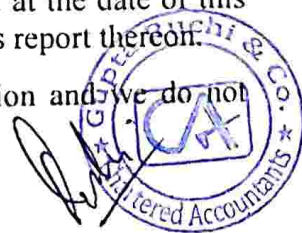
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We 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 audit opinion on the financial statements.

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor'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.



+91-8882141433, 9808160239  
0120-2986762

guptaruchlandco@gmail.com

D-903, Bluemoon Homes,  
Rajnagar Extension,  
Ghaziabad - 201017



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.

### **Responsibility 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 and presentation 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 specified under Section 133 of the Act.. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility**

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and(ii) to evaluate the effect to any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### **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, of the state of affairs of the Company as at 31 March 2023 and its profit for the year ended on that date.





## Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent not applicable.
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 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 specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on 31<sup>st</sup> March 2023, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2023, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) As per Notification No. 464(e) dated 05/06/2017 and Notification No. 583(e) dated 13/06/2017, provisions related to Internal financial control is not applicable on company.
  - g) With respect to 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.
    - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

**FOR GUPTA RUCHI & CO**  
**CHARTERED ACCOUNTANTS**  
**F.R.No.: 032901C**



**CA RUCHI GUPTA**  
**(PROP.)**  
**M.NO. 533674**  
**UDIN: 23533674 BGLW BNS 2588**  
**Place: Ghaziabad**  
**Dated: September 25<sup>th</sup>, 2023**

**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****Balance Sheet As On March 31, 2023****(Figures in '000)**

Particulars	Note No.	As at March 31, 2023 (Amount in Rs.)	As at March 31, 2022 (Amount in Rs.)
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	66.81	47.08
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6	-	-
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		62.04	40.00
(c) Other current liabilities,	7	11.00	10.00
(d) Short-term provisions	8	37.00	40.00
<b>TOTAL</b>		<b>276.85</b>	<b>237.08</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	276.85	237.08
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>276.85</b>	<b>237.08</b>

**Significant Accounting Policies and Notes to Financial Statements**

As per our report of even date attached.

1

**For GUPTA RUCHI & CO****Chartered Accountants****F.R.No.: 0329016****CA RUCHI GUPTA****Proprietor****M.No.: 533674****UDIN:****Place: Ghaziabad****Date: 25/09/2023****FOR SHREE MAHESH JANKALYAN FOUNDATION**

**For Shree Mahesh Jankalyan Foundation**  
*[Signature]* *[Signature]*  
**Saurabh Sharma**

**ARJUN KUMAR TYAGI****Director****DIN.02967667****SAURABH SHARMA****Director****DIN.09263133**

**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

(Figures in '000)

Particulars	Note No.	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
I Revenue from operations (gross) - General Donation	17	1608.00	1362.00
Less: Excise Duty		-	-
Revenue from operations (net)		1608.00	1362.00
II Other Income	18	-	-
		1608.00	1362.00
III Total Income (I+II)			
IV Expenses			
Cost of Sales	19	-	-
(b) Purchase of Consumables Items		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
(d) Employee benefits expenses	21	320.41	275.91
(e) Finance costs	22	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	23	1267.86	1028.01
		1588.27	1303.92
Total Expenses			
V Profit before exceptional and extraordinary item and tax		19.73	58.08
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		19.73	58.08
VIII Extraordinary Items		-	-
IX Profit before Tax		19.73	58.08
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
		19.73	58.08
XI Profit / (Loss) for the period from continuing operations		-	-
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
		19.73	58.08
XV Profit/ (Loss) for the Period			
XVI Earning per equity share:			
(1) Basic & Diluted	24	1.97	5.81

Significant Accounting Policies and Notes to Financial Statements  
 As per our report of even date attached.

For GUPTA RUCHI & CO  
 Chartered Accountants  
 F.R.No.: 032901C

CA RUCHI GUPTA  
 Proprietor  
 M.No.: 533674  
 UDIN:  
 Place: Ghaziabad  
 Date: 25/09/2023



1  
 FOR SHREE MAHESH JANKALYAN FOUNDATION  
 For Shree Mahesh Jankalyan Foundation

ARJUN KUMAR TYAGI  
 Director  
 DIN.02967667

SAURABH SHARMA  
 Director  
 DIN.09263133



**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

Note -2. SHARE CAPITAL

Particulars	As at March 31, 2023		As at March 31, 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2023

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2022

Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2023

Balance at the beginning of the current reporting period	Changes In Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2022

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		



For Shree Mahesh Jankalyan Foundation  
 Anshu Tyagi  
 Director

**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )**

Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

**Note 3 RESERVES AND SURPLUS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance	-	-
Closing balance	-	-
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	47.08	-11.00
Add: Profit / (Loss) for the year	19.73	58.08
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
<b>Closing balance</b>	<b>66.81</b>	<b>47.08</b>
<b>Total</b>	<b>66.81</b>	<b>47.08</b>

**Note 4 LONG TERM BORROWINGS**

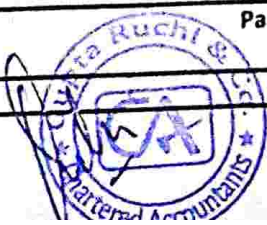
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>SECURED LOANS</b>		
Term Loan	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Note 5 SHORT TERM BORROWINGS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>SECURED LOANS</b>		
OD A/C	-	-
CASH CREDIT	-	-
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	-	-
<b>UNSECURED LOANS</b>		
Loan from Director & Relatives	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



**Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Expense payable	11.00	10.00



For Shree Mahesh Jankalyan Foundation  
 Director  
 (Signature)

Advance from Debtors		
Total	11.00	10.00
Note B SHORT TERM PROVISIONS		
Particulars	As at March 31, 2023 Rs.	As at March 31, 2022 Rs.
(a) Provision for employee benefits		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	-	-
	22.00	30.00
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
(c) Provision - Others		
Audit Fees Payable	15.00	10.00
Total	37.00	40.00

For Shree Mahesh Jankatyan Foundation  







**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

(Figures in '000)

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
A) Cash In Hand	157.98	83.59
B) Bank Balance with Scheduled Banks	118.88	153.49
<b>Total</b>	<b>276.85</b>	<b>237.08</b>

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



For Shree Mahesh Jankalyan Foundation  
*[Signature]*  
 Saurabh

**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS  
(Figures in '000)

**Note 17 REVENUE FROM OPERATIONS**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
REVENUE FROM OPERATIONS	-	-
General Donation for Charitable Purpose	1608.00	1362.00
<b>Total</b>	<b>1608.00</b>	<b>1362.00</b>

**Note 18 OTHER INCOME**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 19 COST OF MATERIALS CONSUMED**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 20 CHANGE IN INVENTORIES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Inventories at the beginning of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
	-	-
<b>Net (increase) / decrease</b>	<b>-</b>	<b>-</b>

**Note 21 EMPLOYEE BENEFIT EXPENSES**

Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Salaries and wages	270.00	240.00
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	50.41	35.91
Bonus	-	-
<b>Total</b>	<b>320.41</b>	<b>275.91</b>

For Shree Mahesh Jankalyan Foundation



Amit

Note 22 FINANCE COST		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
<b>Total</b>	-	-
Note 23 OTHER EXPENSES		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	-	-
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	15.00	10.00
Accounting Charges	36.00	20.00
Misc. Exp.	5.04	4.57
Printing & Stationery	15.26	10.98
Electricity Exp.	20.42	15.89
Conveyance Exp.	42.53	22.90
Plantation Exp.	70.53	86.77
Telephone Exp.	5.05	4.69
Medical camp exp.	42.15	72.50
food distribution exp	685.89	721.67
Advertisement Exp	35.05	20.99
Professional fees	25.00	25.00
Volunteer Exp.	225.50	-
Travelling exp	20.41	12.05
Income Tax for Earlier year	24.04	-
<b>Total (B)</b>	<b>1267.86</b>	<b>1028.01</b>
<b>Total (A+B)</b>	<b>1267.86</b>	<b>1028.01</b>
Note 24 EARNING PER SHARE		
Particulars	As at March 31, 2023	As at March 31, 2022
	Rs.	Rs.
Basic Earning available for Equity Shareholders	19.73	58.08
<u>No. of Outstanding Equity Shares:</u>		
No. of Equity Shares outstanding	10000	10000
Days for which shares were outstanding	365	365
Total no. of days in year	365	365
<b>Basic Earning Per Share</b>	<b>1.97</b>	<b>5.81</b>



For Shree Mahesh Jankalyan Foundation  
*[Signature]*  
 Director



1. How much of immovable property not held in name of the Company

Particulars (as per Balance Sheet)	Description of nature of property	Current carrying value	The kind of immovable property not held in name of the Company	Whether the said holder is a promoter, director or shareholder or partner or director or employee of the Company	Property held else which date	Amount for not being held in the name of company
			N/A			

2. Where the Company has received 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

N/A

3. Where loans or advances in the nature of loans are granted to promoters, directors, EMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:

- (a) receivable or demand or  
(b) without specifying any terms or period of repayment

Type of Advances	Amount of loan and advances in the nature of loans outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	0
Directors	0	0
EMPs	0	0
Related Parties	0	0

#### IV. Capital Work in Progress (CWIP)

(a) For Capital work in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Property in progress	0	0	0	0	0
Property temporarily suspended	0	0	0	0	0

(b) For capital work in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### V. Intangible assets under development

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### VI. Details of Benami Property held

N/A

#### VI. Where the Company has borrowings from banks or financial institutions on the basis of current assets

(a) 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.

(b) If not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

N/A

#### VII. World Defaulter

- a. Date of initiation as world defaulter.  
b. Details of defaults (amount and nature of defaults).

N/A

#### 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 248 of Companies Act, 1956, the Company shall disclose the following details:

Name of struck off Company	Nature of transactions with struck off	Balance outstanding	Relationship with the struck off
	Investments in	0	
	Subsidiaries	0	
	Partners	0	
	Shares held by struck off Company	0	
	Other outstanding balances (to be specified)	0	

#### 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.

N/A

#### XI. Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (b) 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.

N/A

#### XII. Ratios

Particulars	Restatement	Company	AS ON 31.03.2019	AS ON 31.03.2020	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	N/A	N/A	N/A
Debt Service coverage ratio	EBITDA CAPEX	Debt Service (Int. Payments)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.12	0.30	-0.20
Inventory Turnover Ratio	COGS	Average Inventory	N/A	N/A	N/A

	AS ON 31.03.2019	AS ON 31.03.2020
	1,64,814	147063
10,771		58083
19,731	1,66,814	58083
		147063

For Shree Mahesh Jankalyan Foundation

*Signature*  
Director/Authorized Sign



Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Paid Cash + Other Expenses) - Opening Inventory - Closing Inventory	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital	5.64	5.26	5.88
Net profit ratio	Net Profit	Sales	0.21	0.20	0.20
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.22	0.20	0.20
Return on Investment	Net Profit	Investment	N/A	N/A	N/A

16.08.2017

1362200

62,739

6330

16.08.2017

1,06,814

1362200

14781

16.751

1,06,814

58081

14781

16.751

1,06,814

58081

0

# XI 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 N/A

## XII Utilization of Borrowed funds and share premiums

N/A



For Shree Manish Jambhale

Saurabh

**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

As on 31st March 2023

**Note 6 TRADE PAYABLES**

(Figures in '000)

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	62.04	-	-	-	-
Dispute dues-MSME	-	-	-	-	62.04
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	62.04

As on 31st March 2022

Particulars	Outstanding for following periods from due date				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	40.00	-	-	-	40.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	-	-	-	-	40.00

**Note 13 TRADE RECEIVABLES**

As on 31st March 2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

For Shree Mahesh Jankalyan Foundation



*[Signature]*

*[Signature]*



**SHREE MAHESH JANKALYAN FOUNDATION**  
**(Formerly Known as ASHARAM JANKALYAN FOUNDATION)**  
**CIN NO- 22533674BAWMDV7954**  
**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, UP 201002 IN**

NOTE: - 1

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention:**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2023 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule –VI of the Companies Act, 1956.**

a) Gross Receipts (General Donation)	Rs 16,08,003/- (Previous year Rs 13,26,000/-)
b) CIF Value of Imports	Rs NIL (Previous year Rs NIL)



For Shree Mahesh Jankalyan Foundation  
*Sauvabh*  
Director/Auth Sign

- c) Expenditure in foreign currency      Rs NIL      (Previous year Rs NIL)
- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
- 5 In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C



CA RUCHI GUPTA  
(PROP.)

M.NO. 533674

UDIN:

Place: Ghaziabad

Dated: September 25<sup>th</sup>, 2023

FOR SHREE MAHESH JANKALYAN FOUNDATION

For Shree Mahesh Jankalyan Foundation

ARJUN KUMAR TYAGI

Director

DIN.02967667

SAURABH SHARMA

Director

DIN.09263133

**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****Balance Sheet As On March 31, 2024**

Particulars	Note No.	As at March 31, 2024 (Amount in Rs. '000)	As at March 31, 2023 (Amount in Rs. '000)
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	95.54	66.81
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		205.28	62.04
(c) Other current liabilities	7	532.00	11.00
(d) Short-term provisions	8	48.75	37.00
<b>TOTAL</b>		<b>981.57</b>	<b>276.85</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	981.57	276.85
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>981.57</b>	<b>276.85</b>

**Significant Accounting Policies and Notes to Financial Statements**

As per our report of even date attached.

1

**For GUPTA RUCHI & CO**

Chartered Accountants

F.R.No. 032901C

**CA RUCHI GUPTA**

Proprietor

M.No.: 533674

UDIN: 24533674BKHOPL4470

Place: Ghaziabad

Date: 04/09/2024

**FOR SHREE MAHESH JANKALYAN FOUNDATION****ARJUN KUMAR TYAGI**

Director

DIN.02967667

**SHIKHA TYAGI**

Director

DIN.08001542



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024****(Figures in Rs.'000)**

Particulars	Note No.	As at March 31, 2024 Rs.	As at March 31, 2023 Rs.
I Revenue from operations (gross) - General Donation	17	2000.70	1608.00
Less: Excise Duty		2000.70	1608.00
Revenue from operations (net)			
II Other Income	18	2000.70	1608.00
III Total Income (I+II)			
IV Expenses	19		
Cost of Sales			
(b) Purchase of Consumables Items			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20		320.41
(d) Employee benefits expenses	21	381.58	
(e) Finance costs	22		
(f) Depreciation and amortisation expenses	23	1590.40	1267.86
(g) Other expenses			
Total Expenses		1971.97	1588.27
V Profit before exceptional and extraordinary item and tax		28.73	19.73
VI Exceptional Items		28.73	19.73
VII Profit before extraordinary item and tax			
VIII Extraordinary Items		28.73	19.73
IX Profit before Tax			
X Tax Expense:			
(a) Current tax expense			
(b) Deferred tax		28.73	19.73
XI Profit / (Loss) for the period from continuing operations			
XII Profit / (Loss) from discontinuing operations			
XIII Tax from discontinuing operations			
XIV Profit/ (Loss) from discontinuing operations		28.73	19.73
XV Profit/ (Loss) for the Period			
XVI Earning per equity share:	24	2.87	1.97
(1) Basic & Diluted			

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO  
Chartered Accountants  
F.R.No. 032901C

CA RUCHI GUPTA  
Proprietor

M.No.: 533674

UDIN: 24533674 BKH OPL 4470

Place: Ghaziabad

Date: 04/09/2024

FOR SHREE MAHESH JANKALYAN FOUNDATION

ARJUN KUMAR TYAGI  
Director  
DIN.02967667

SHIKHA TYAGI  
Director  
DIN.08001542

**SHREE MAHESH JANKALYAN FOUNDATION**  
**(Formerly Known as ASHARAM JANKALYAN FOUNDATION)**

**CIN NO- 22533674BAWMDV7954**

**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, UP 201002 IN**

**NOTE: - 1**

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2024 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule -VI of the Companies Act, 1956.**

a) Gross Receipts (General Donation) Rs 20,00,701/- (Previous year Rs 16,08,003/-)

b) CIF Value of Imports Rs NIL (Previous year Rs NIL)

c) Expenditure in foreign currency Rs NIL (Previous year Rs NIL)




*AS*


*AS*

- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
- 5      In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C

  
CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 24533674BKHOPL4470  
Place: Ghaziabad  
Dated: September 4<sup>th</sup>, 2024

FOR SHREE MAHESH JANKALYAN FOUNDATION

  
ARJUNN KUMAR TYAGI  
Director  
DIN.02967667

  
SHIKHA TYAGI  
Director  
DIN.08001542



**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)

Note -2. SHARE CAPITAL

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2024

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2023

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2024

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2023

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		



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**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL113153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)

Note 3 RESERVES AND SURPLUS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance		
Closing balance		
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	66.81	47.08
Add: Profit / (Loss) for the year	28.73	19.73
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013		
<b>Closing balance</b>	<b>95.54</b>	<b>66.81</b>
<b>Total</b>	<b>95.54</b>	<b>66.81</b>

Note 4 LONG TERM BORROWINGS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b><u>UNSECURED LOANS</u></b>		
Loan from Director & Relatives		
<b><u>SECURED LOANS</u></b>		
Term Loan		
<b>TOTAL</b>		

Note 5 SHORT TERM BORROWINGS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C		
CASH CREDIT		
(Secured against hypothecation of Stocks)		



and Personal guarantee of Directors and  
equitable mortgaged of Factory Land and  
Building)

### **UNSECURED LOANS**

Loan from Director & Relatives

**TOTAL**

### **Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Expense payable	12.00	11.00
Cheque Issued but not cleared	520.00	-
Advance from Debtors		-
<b>Total</b>	<b>532.00</b>	<b>11.00</b>

### **Note 8 SHORT TERM PROVISIONS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	33.75	22.00
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
<b>(c) Provision - Others</b>		
Audit Fees Payable	15.00	15.00
<b>Total</b>	<b>48.75</b>	<b>37.00</b>



# SHREE MAHESH JANKALYAN FOUNDATION

( Formerly known as ASHARAM JANKALYAN FOUNDATION )

Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN

CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)

## Note 6 TRADE PAYABLES

As on 31st March 2024

Particulars	Outstanding for following periods (in Rs. '000)				
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	Total
MSME	-	-	-	-	-
Others	205.28	-	-	-	205.28
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					205.28

As on 31st March 2023

Particulars	Outstanding for following periods (in Rs. '000)				
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	Total
MSME	-	-	-	-	-
Others	62.04	-	-	-	62.04
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					62.04

## Note 13 TRADE RECEIVABLES

As on 31st March 2024

Particulars	Outstanding for following periods (in Rs. '000)					
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2023

Particulars	Outstanding for following periods (in Rs. '000)					
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

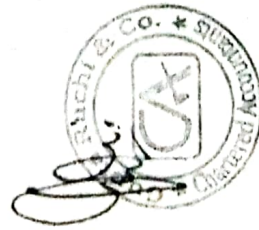
Note - 9

**SHREE MAHESH JANKALYAN FOUNDATION**  
 (Formerly known as ASHARAM JANKALYAN FOUNDATION)  
**Reg. Flat NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP 201002 IN**  
**CIN NO. U85300UP2020NPL133153**

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs. '000)

**STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2024**

PARTICULARS	RATE OF DEPRECIATION	G R O S S — B L O C K			DEPRECIATION				N E T — B L O C K		
		AS ON 01/04/2023	ADDITIONS during the year	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	Deletions / Adjustment	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
TOTAL		0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PREVIOUS YEAR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)**

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
A) Cash In Hand	375.64	157.98
B) Bank Balance with Scheduled Banks	605.94	118.88
<b>Total</b>	<b>981.57</b>	<b>276.85</b>

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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**SHREE MAMESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS (Figures in Rs.'000)****Note 17 REVENUE FROM OPERATIONS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
REVENUE FROM OPERATIONS		
General Donation for Charitable Purpose	2000.70	1608.00
<b>Total</b>	<b>2000.70</b>	<b>1608.00</b>

**Note 18 OTHER INCOME**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 19 COST OF MATERIALS CONSUMED**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 20 CHANGE IN INVENTORIES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
<b>Inventories at the beginning of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
<b>Net (Increase) / decrease</b>	<b>-</b>	<b>-</b>

**Note 21 EMPLOYEE BENEFIT EXPENSES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Salaries and wages	311.75	270.00
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	69.83	50.41
Bonus	-	-
<b>Total</b>	<b>381.58</b>	<b>320.41</b>

**Note 22 FINANCE COST**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 23 OTHER EXPENSES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	<b>-</b>	<b>-</b>
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	15.00	15.00
Accounting Charges	36.00	36.00
Misc. Exp.	4.15	5.04
Printing & Stationery	4.83	15.26
Electricity Exp.	27.15	20.42
Conveyance Exp.	55.42	42.53
Plantation Exp.	151.18	70.53
Telephone Exp.	6.12	5.05
Medical camp exp.	-	42.15
food distribution exp	925.28	685.89
Advertisement Exp	40.03	35.05
Professional fees	25.00	25.00
Volunteer Exp.	235.23	225.50
Travelling exp	35.59	20.41
Bank Charges	0.27	-
Office Expense	29.17	24.04
Income Tax for Earlier year	-	-
<b>Total (B)</b>	<b>1590.40</b>	<b>1267.86</b>
<b>Total (A+B)</b>	<b>1590.40</b>	<b>1267.86</b>

**Note 24 EARNING PER SHARE**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Basic Earning available for Equity Shareholders	28.73	19.73
<u>No. of Outstanding Equity Shares</u>	10000	10000
No. of Equity Shares outstanding	365	365
Days for which shares were outstanding	365	365
Total no. of days in year	-	-
<b>Basic Earning Per Share</b>	<b>2.87</b>	<b>1.97</b>





Particulars of Immovable Property not held in name of the Company

Particulars of Immovable Property not held in name of the Company	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter, director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
			N/A			

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

N/A

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 or  
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	
Directors	0	
KMPs	0	
Related Parties	0	

#### IV Capital Work In Progress (CWIP)

(a) For Capital work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	0	0	0	0	0
Projects temporarily suspended	0	0	0	0	0

(b) For capital work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### VI Details of Benami Property held

N/A

#### VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

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

N/A

#### VIII Willful Defaulter

- a. Date of declaration as willful defaulter.  
b. Details of defaults (amount and nature of defaults)

N/A





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:

Name of struck off Company	Nature of transactions with struck-off	Balance outstanding	Relationship with the Struck off company, if any, to
	Investments in securities	0	
	Receivables	0	
	Payables	0	
	Shares held by struck-off Company	0	
	Other outstanding balances (to be specified)	0	

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.  
N/A

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.  
N/A

XI Ratios

Ratio	Numerator	Denominator	AS ON 31.03.2024	AS ON 31.03.2023	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	NA
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.15	0.12	0.03
Inventory Turnover Ratio	COGS	Average Inventory	N/A	N/A	N/A
Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses + Closing Inventory - Opening Inventory)	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital (CA - CL)	10.23	9.64	0.59
Net profit ratio	Net Profit	Sales	0.01	0.00	0.01
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.15	0.12	0.03
Return on investment	Net Profit	Investment	N/A	N/A	N/A

XII 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  
N/A

XIII Utilisation of Borrowed funds and share premium:

N/A



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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ITBA/EXM/F/EXM44/2024-  
25/1070926099(1)  
CIT EXEMPTION, LUCKNOW

To,  
SHREE MAHESH JANKALYAN FOUNDATION  
FLAT NO FF-4 PLOT NO - ED-74 AVANTIKA , Shastri  
Nagar S.O Shastri Nagar  
GHAZIABAD 201002 ,Uttar Pradesh  
India

PAN: <b>AATCA8997Q</b>	Application No: <b>CIT EXEMPTION, LUCKNOW/2024- 25/12AA/14865</b>	DIN & Notice No: <b>ITBA/EXM/F/EXM44/2024- 25/1070926099(1)</b>	Date: <b>05/12/2024</b>
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FORM NO. 10AD  
(See rule 2C or 11AA or 17A)  
Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	<b>AATCA8997Q</b>
2.	Name and address of the applicant	<b>SHREE MAHESH JANKALYAN FOUNDATION FLAT NO FF-4 PLOT NO - ED-74 AVANTIKA , Shastri Nagar S.O Shastri Nagar , GHAZIABAD 201002 Uttar Pradesh, India</b>
3.	Document Identification Number	<b>ITBA/EXM/F/EXM44/2024-25/1070926099(1)</b>
4.	Application Number	<b>CIT EXEMPTION, LUCKNOW/2024- 25/12AA/14865</b>
5.	Registration/Approval Number (Unique Registration Number)	<b>AATCA8997Q24LK02</b>
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	<b>Clause (ii) of 2nd proviso to Sec.80G(5)</b>
7.	Date of registration/approval/registration/cancellation	<b>05/12/2024</b>
8.	Assessment year or years for which the trust or institution is registered or approval	<b>2022-23 to 2026-27</b>
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	<b>Not Applicable</b>
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/approval	<b>Not Applicable</b>

Note: If digitally signed, the date of digital signature may be taken as date of document.  
, C R BUILDING\_ITO, I P ESTATE, NEW DELHI, DELHI, Delhi, 110002  
Email: LUCKNOW.CIT.EXMP@INCOMETAX.GOV.IN,

**11. Order for registration/approval:**

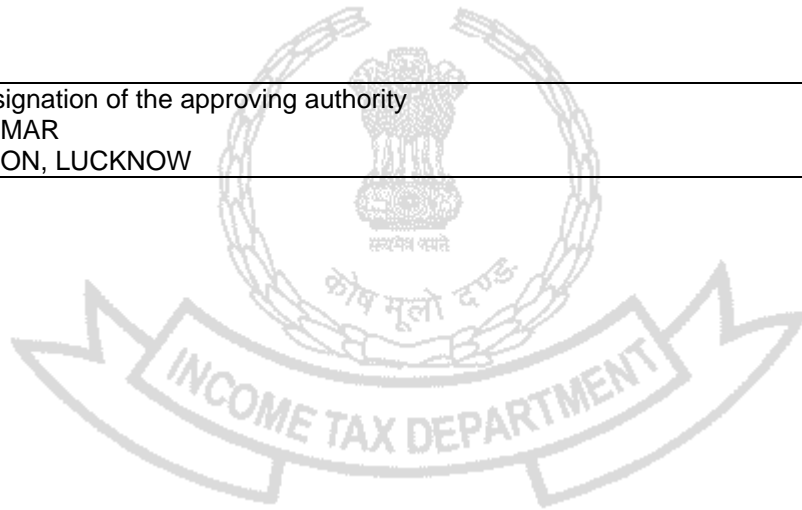
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

**12. Conditions subject to which registration/approval is being granted:**

The approval is granted subject to the following conditions: -

**As per annexure below.**

**13. Name and designation of the approving authority**  
**PUNEET KUMAR**  
**CIT EXEMPTION, LUCKNOW**





**Annexure (mentioned in row-12 above)**

The registration is granted subject to the following conditions:-

1	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner for specified violations as mentioned in sub-section (4) of section 12AB or under fifteenth proviso to clause (23C) of section 10.
2	The form for approval in Form No. 10A has been duly filled in by providing all the information or document and no false or incorrect information or documents have been provided.
3	The institution or fund shall apply for approval within 6 months of commencement of the activities or at least 6 months prior to the expiry of period of provisional approval, whichever is earlier.
4	The registration granted under section 12AB or approval granted under clause (23C) of section 10 has not been cancelled by the Principal Commissioner or Commissioner as authorised by the Board for non-compliance of conditions mentioned in rule 2C or rule 17A of the Income- tax Rules, 1962.

PUNEET KUMAR  
CIT EXEMPTION, LUCKNOW

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- RANGE 1 MEERUT
2. Assessing Officer- CIRCLE 1(1)(1) MEERUT
3. The applicant

PUNEET KUMAR  
CIT EXEMPTION, LUCKNOW

(In case the document is digitally signed please  
refer Digital Signature at the bottom of the page)



This document is digitally signed

Signer: PUNEET KUMAR  
Date: Thursday, December 5, 2024 3:38 PM  
Location: DIRECTORATE, India



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
ITBA/EXM/F/EXM44/2024-  
25/1070925917(1)  
CIT EXEMPTION, LUCKNOW

To,  
SHREE MAHESH JANKALYAN FOUNDATION  
FLAT NO FF-4 PLOT NO - ED-74 AVANTIKA , Shastri  
Nagar S.O Shastri Nagar  
GHAZIABAD 201002 ,Uttar Pradesh  
India

PAN: <b>AATCA8997Q</b>	Application No: <b>CIT EXEMPTION, LUCKNOW/2024- 25/12AA/14854</b>	DIN & Notice No: <b>ITBA/EXM/F/EXM44/2024- 25/1070925917(1)</b>	Date: <b>05/12/2024</b>
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FORM NO. 10AD  
(See rule 2C or 11AA or 17A)  
Order for registration or approval or rejection or cancellation

1.	Permanent Account Number (PAN) of the applicant	<b>AATCA8997Q</b>
2.	Name and address of the applicant	<b>SHREE MAHESH JANKALYAN FOUNDATION FLAT NO FF-4 PLOT NO - ED-74 AVANTIKA , Shastri Nagar S.O Shastri Nagar , GHAZIABAD 201002 Uttar Pradesh, India</b>
3.	Document Identification Number	<b>ITBA/EXM/F/EXM44/2024-25/1070925917(1)</b>
4.	Application Number	<b>CIT EXEMPTION, LUCKNOW/2024- 25/12AA/14854</b>
5.	Registration/Approval Number (Unique Registration Number)	<b>AATCA8997Q24LK01</b>
6.	Section/sub-section/clause/sub-clause/proviso in which registration/approval is being granted	<b>12AB(1)(b)</b>
7.	Date of registration/approval/registration/cancellation	<b>05/12/2024</b>
8.	Assessment year or years for which the trust or institution is registered or approval	<b>2022-23 to 2026-27</b>
9.	Reasons of rejection/cancellation, in case if the application for registration/approval has been rejected or cancelled	<b>Not Applicable</b>
10.	Date of opportunity afforded to the applicant before such rejection or cancellation of application for registration/ approval	<b>Not Applicable</b>

Note: If digitally signed, the date of digital signature may be taken as date of document.  
, C R BUILDING\_ITO, I P ESTATE, NEW DELHI, DELHI, Delhi, 110002  
Email: LUCKNOW.CIT.EXMP@INCOMETAX.GOV.IN,



**11. Order for registration/approval:**

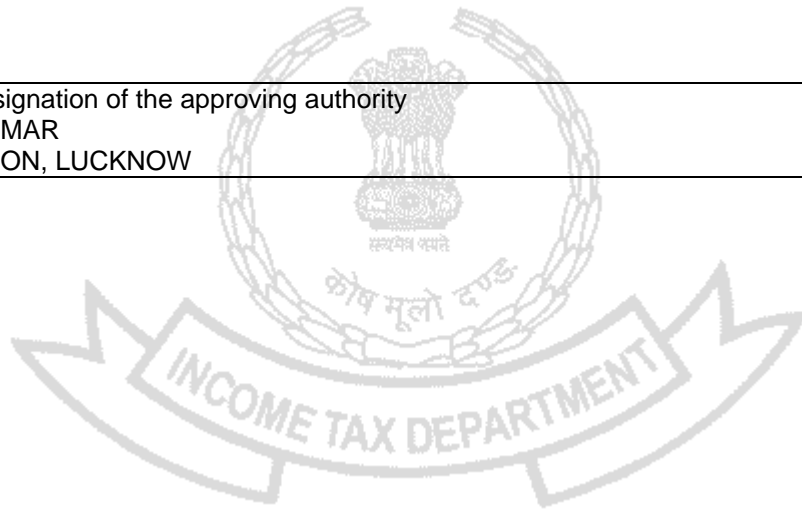
- a) After considering the application of the applicant and the material available on record, the applicant is hereby granted registration/approval for the assessment year(s), mentioned at serial no 8 above subject to the conditions mentioned in row number (12).
- b) The taxability, or otherwise, of the income of the applicant would be separately considered as per the provisions of the Income Tax Act, 1961.
- c) This order is liable to be withdrawn by the prescribed authority if it is subsequently found that the activities of the applicant are not genuine or if they are not carried out in accordance with all or any of the conditions subject to which it is granted, if it is found that the applicant has obtained the approval by fraud or misrepresentation of facts or it is found that the assessee has violated any condition prescribed in the Income Tax Act, 1961.

**12. Conditions subject to which registration/approval is being granted:**

The approval is granted subject to the following conditions: -

**As per annexure below.**

**13. Name and designation of the approving authority**  
PUNEET KUMAR  
CIT EXEMPTION, LUCKNOW



**Annexure (mentioned in row-12 above)**

The registration is granted subject to the following conditions:-

1	Any income derived from property held under trust, wholly or in part for charitable or religious purposes, shall not be applied, other than for the objects of the trust or institution.
2	The trust or institution shall not have income from profits and gains of business which is not incidental to attainment of its objectives.
3	Separate books of account shall be maintained by such trust or institution in respect of the business, which is incidental to the attainment of its objectives.
4	The trust or institution shall not apply any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.
5	The trust or institution established for charitable purpose created or established after the commencement of this act, shall not apply any part of its income for the benefit of any particular religious community or caste.
6	No non-genuine activity shall be carried out by the trust or institution.
7	No such activity shall be carried on by the trust or institution which is not in accordance with all or any of the conditions subjects to which it was registered.
8	The trust or institution shall comply with the requirement of any other law, as referred to in item (B) of sub-clause (i) of clause (b) of sub-section(1) of section 12AB.
9	Where the trust or institution is required to furnish application for registration under sub-clause (ii) of clause (ac) of sub-section (1) of section 12A the said trust or institution shall furnish such application within the time allowed under that clause.
10	Where the trust or institution has adopted or undertaken modifications of the objects which do not confirm to the conditions of registration, the trust or institution shall make an application in the prescribed form an manner to the

	Principal Commissioner, for registration of the trust or institution, within a period or thirty days from the date of said adoption or modification.
11	The applicant shall comply with the provisions of the Income Tax Act, 1961 read with Income Tax Rules, 1962.

PUNEET KUMAR  
CIT EXEMPTION, LUCKNOW

**Copy to:**

1. The Addl./Joint Commissioner of Income Tax- RANGE 1 MEERUT
2. Assessing Officer- CIRCLE 1(1)(1) MEERUT
3. The applicant



PUNEET KUMAR  
CIT EXEMPTION, LUCKNOW

(In case the document is digitally signed please  
refer Digital Signature at the bottom of the page)

This document is digitally signed

Signer: PUNEET KUMAR  
Date: Thursday, December 5, 2024 3:39 PM  
Location: DIRECTORATE, India





# GUPTA RUCHI & CO.

## CHARTERED ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION)

#### Report on the Financial Statements

##### Opinion

We have audited the accompanying financial statements of **SHREE MAHESH JANKALYAN FOUNDATION (Previously Known as ASHARAM JANKALYAN FOUNDATION)** ("the company"), which comprise the Balance Sheet as at 31<sup>st</sup> March 2024, the Statement of Profit and Loss, for the year then ended, and 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 31<sup>st</sup> March 2024, its Profit for the year ended on that date.

##### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 audit opinion on the financial statements.

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor'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.

### **Responsibility 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 and presentation 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 specified under Section 133 of the Act. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, 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 Responsibility**

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 financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and(ii) to evaluate the effect to any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### **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, of the state of affairs of the Company as at 31 March 2024 and its profit for the year ended on that date.





## Report on other Legal and Regulatory Requirements

1. As required by 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 Act, we give a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent not applicable.
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 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 specified under Section 133 of the Act, read with Rule 7 of the **Companies (Accounts) Rules, 2014**.
  - e) On the basis of written representations received from the directors as on 31<sup>st</sup> March 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March 2024, from being appointed as a director in terms of Section 164(2) of the Act.
  - f) As per Notification No. 464(e) dated 05/06/2017 and Notification No. 583(e) dated 13/06/2017, provisions related to Internal financial control is not applicable on company.
  - g) With respect to 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.
    - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 3(1) of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to best of our information and according to the explanation given to us the company has used an accounting software for maintaining of its books of account which does not have the feature of recording Audit trail (edit log) facility.

**FOR GUPTA RUCHI & CO**  
**CHARTERED ACCOUNTANTS**  
**F.R.No.: 032901C**

**CA RUCHI GUPTA**  
**(PROP.)**

**M.NO. 533674**

**UDIN: 24533674 BKHOPL 4470**

**Place: Ghaziabad**

**Dated: September 4<sup>th</sup>, 2024**



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****Balance Sheet As On March 31, 2024**

Particulars	Note No.	As at March 31, 2024 (Amount in Rs. '000)	As at March 31, 2023 (Amount in Rs. '000)
<b>A EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	2	100.00	100.00
(b) Reserves and surplus	3	95.54	66.81
(b) Money Received against share warrents		-	-
<b>2 Share application money pending allotments</b>		-	-
<b>3 Non-current liabilities</b>			
(a) Long-term borrowings	4	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
<b>4 Current liabilities</b>			
(a) Short Term Borrowings	5	-	-
(b) Trade payables	6		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		205.28	62.04
(c) Other current liabilities	7	532.00	11.00
(d) Short-term provisions	8	48.75	37.00
<b>TOTAL</b>		<b>981.57</b>	<b>276.85</b>
<b>B ASSETS</b>			
<b>1 Non-current assets</b>			
(a (i) Property, Plant and Equipment	9	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
<b>2 Current assets</b>			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	-
(d) Cash and cash equivalents	14	981.57	276.85
(e) Short-term loans and advances	15	-	-
(f) Other Current Assets	16	-	-
<b>TOTAL</b>		<b>981.57</b>	<b>276.85</b>

**Significant Accounting Policies and Notes to Financial Statements**

As per our report of even date attached.

1

**For GUPTA RUCHI & CO**

Chartered Accountants

F.R.No. 032901C

**CA RUCHI GUPTA**

Proprietor

M.No.: 533674

UDIN: 24533674BKHOPL4470

Place: Ghaziabad

Date: 04/09/2024

**FOR SHREE MAHESH JANKALYAN FOUNDATION****ARJUN KUMAR TYAGI**

Director

DIN.02967667

**SHIKHA TYAGI**

Director

DIN.08001542



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024****(Figures in Rs.'000)**

Particulars	Note No.	As at March 31, 2024 Rs.	As at March 31, 2023 Rs.
I Revenue from operations (gross) - General Donation	17	2000.70	1608.00
Less: Excise Duty		2000.70	1608.00
Revenue from operations (net)			
II Other Income	18	2000.70	1608.00
III Total Income (I+II)			
IV Expenses	19		
Cost of Sales			
(b) Purchase of Consumables Items			
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20		320.41
(d) Employee benefits expenses	21	381.58	
(e) Finance costs	22		
(f) Depreciation and amortisation expenses	23	1590.40	1267.86
(g) Other expenses			
Total Expenses		1971.97	1588.27
V Profit before exceptional and extraordinary item and tax		28.73	19.73
VI Exceptional Items		28.73	19.73
VII Profit before extraordinary item and tax			
VIII Extraordinary Items		28.73	19.73
IX Profit before Tax			
X Tax Expense:			
(a) Current tax expense			
(b) Deferred tax		28.73	19.73
XI Profit / (Loss) for the period from continuing operations			
XII Profit / (Loss) from discontinuing operations			
XIII Tax from discontinuing operations			
XIV Profit/ (Loss) from discontinuing operations		28.73	19.73
XV Profit/ (Loss) for the Period			
XVI Earning per equity share:	24	2.87	1.97
(1) Basic & Diluted			

Significant Accounting Policies and Notes to Financial Statements  
As per our report of even date attached.

For GUPTA RUCHI & CO  
Chartered Accountants  
F.R.No. 032901C

CA RUCHI GUPTA  
Proprietor

M.No.: 533674

UDIN: 24533674 BKH OPL 4470

Place: Ghaziabad

Date: 04/09/2024

FOR SHREE MAHESH JANKALYAN FOUNDATION

ARJUN KUMAR TYAGI  
Director  
DIN.02967667

SHIKHA TYAGI  
Director  
DIN.08001542



**SHREE MAHESH JANKALYAN FOUNDATION**  
**(Formerly Known as ASHARAM JANKALYAN FOUNDATION)**

**CIN NO- 22533674BAWMDV7954**

**Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, UP 201002 IN**

**NOTE: - 1**

**NOTES TO THE ACCOUNTS:**

**1. SIGNIFICANT ACCOUNTING POLICIES: -**

**a) Accounting convention**

The Financial statements are prepared on the historical cost convention in accordance with the generally accepted accounting principal & practices and relevant requirements of the Companies Act, 2013.

**b) Revenue Recognition:**

Income and expenditure are recognized on accrual basis.

**c) Deferred Tax:**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/ (loss) and accounting income/ (loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the balance sheet date.

**d) Other Accounting Policies:**

Accounting policies not specifically referred to are in consonance with generally accepted accounting policies.

**e) Accounting Period:**

The financial statements are prepared for the period ending 31<sup>st</sup> March 2024 as the company is incorporated as Section 8 Company.

**Additional information as required in Part-II to Schedule -VI of the Companies Act, 1956.**

a) Gross Receipts (General Donation) Rs 20,00,701/- (Previous year Rs 16,08,003/-)

b) CIF Value of Imports Rs NIL (Previous year Rs NIL)

c) Expenditure in foreign currency Rs NIL (Previous year Rs NIL)




*AS*

*AS*

- d) Earning in foreign currency      Rs NIL      (Previous year Rs NIL)
2. Quantitative Details:      N. A
3. Contingent Liabilities:      NIL
5. In the opinion of Board of Directors, all current assets, loans & advances have a value on realisation in the ordinary course of business at least equal to the Amount at which these are stated in the Balance Sheet
6. Deferred Tax assets /(liabilities): In accordance with Accounting Standard 22, "Account for taxes on Income" issued by the Institute of Chartered Accounts of India, the company has created Deferred Tax Assets NIL has been recognized in the Profit & Loss Account for the year.

FOR GUPTA RUCHI & CO  
CHARTERED ACCOUNTANTS  
F.R.No.: 032901C

  
CA RUCHI GUPTA  
(PROP.)  
M.NO. 533674  
UDIN: 24533674BKHOPL4470  
Place: Ghaziabad  
Dated: September 4<sup>th</sup>, 2024

FOR SHREE MAHESH JANKALYAN FOUNDATION

  
ARJUNN KUMAR TYAGI  
Director  
DIN.02967667

  
SHIKHA TYAGI  
Director  
DIN.08001542



**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL133153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)

Note -2. SHARE CAPITAL

Particulars	As at March 31, 2024		As at March 31, 2023	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10000	100.00	10000	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10000	100.00	10000	100.00
<b>Total</b>	<b>10000</b>	<b>100.00</b>	<b>10000</b>	<b>100.00</b>

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
AYUSHI TYAGI	5000	50.00	10	50.00
SIKHA TYAGI	5000	50.00	10	50.00
<b>TOTAL</b>	<b>10000</b>	<b>100.00</b>		<b>100.00</b>

NOTE 2A. SHARES HELD BY PROMOTORS

As at March 31, 2024

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

As at March 31, 2023

Sr. No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	AYUSHI TYAGI	5,000	50.00	-
2	SIKHA TYAGI	5,000	50.00	-

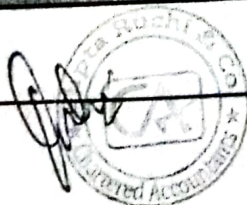
NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

As at March 31, 2024

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
		N/A		

As at March 31, 2023

Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
		N/A		



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**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
 Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
 CIN NO. U85300UP2020NPL113153

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)

Note 3 RESERVES AND SURPLUS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(A) Securities premium account</b>		
Opening balance		
Closing balance		
<b>(B) Surplus / (Deficit) in Statement of Profit and Loss</b>		
Opening balance	66.81	47.08
Add: Profit / (Loss) for the year	28.73	19.73
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013		
<b>Closing balance</b>	<b>95.54</b>	<b>66.81</b>
<b>Total</b>	<b>95.54</b>	<b>66.81</b>

Note 4 LONG TERM BORROWINGS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b><u>UNSECURED LOANS</u></b>		
Loan from Director & Relatives		
<b><u>SECURED LOANS</u></b>		
Term Loan		
<b>TOTAL</b>		

Note 5 SHORT TERM BORROWINGS

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b><u>SECURED LOANS</u></b>		
OD A/C		
CASH CREDIT		
(Secured against hypothecation of Stocks)		

and Personal guarantee of Directors and  
equitable mortgaged of Factory Land and  
Building)

### **UNSECURED LOANS**

Loan from Director & Relatives

**TOTAL**

### **Note 7 OTHER CURRENT LIABILITIES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Expense payable	12.00	11.00
Cheque Issued but not cleared	520.00	-
Advance from Debtors		-
<b>Total</b>	<b>532.00</b>	<b>11.00</b>

### **Note 8 SHORT TERM PROVISIONS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(a) Provision for employee benefits</b>		
ESI Employees Contribution Payable	-	-
ESI Employers Contribution Payable	-	-
Professional Tax	-	-
Wages Payable	-	-
Salary Payable	33.75	22.00
<b>(b) Provision - for TAX</b>		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
<b>(c) Provision - Others</b>		
Audit Fees Payable	15.00	15.00
<b>Total</b>	<b>48.75</b>	<b>37.00</b>



**SHREE MAHESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)****Note 6 TRADE PAYABLES**

As on 31st March 2024

Particulars	Outstanding for following periods (in Rs.'000)				
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	Total
MSME	-	-	-	-	-
Others	205.28	-	-	-	205.28
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					205.28

As on 31st March 2023

Particulars	Outstanding for following periods (in Rs.'000)				
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	Total
MSME	-	-	-	-	-
Others	62.04	-	-	-	62.04
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					62.04

**Note 13 TRADE RECEIVABLES**

As on 31st March 2024

Particulars	Outstanding for following periods (in Rs.'000)					
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

As on 31st March 2023

Particulars	Outstanding for following periods (in Rs.'000)					
	Up to 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	Total
Undisputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



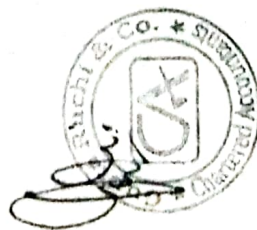
Note - 9

**SHREE MAHESH JANKALYAN FOUNDATION**  
 (Formerly known as ASHARAM JANKALYAN FOUNDATION)  
**Reg. Flat NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD, Ghaziabad UP 201002 IN**  
**CIN NO. U85300UP2020NPL133153**

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs. '000)

**STATEMENT OF FIXED ASSETS, AS ON 31ST MARCH 2024**

PARTICULARS	RATE OF DEPRECIATION	G R O S S — B L O C K			DEPRECIATION				N E T — B L O C K		
		AS ON 01/04/2023	ADDITIONS during the year	SALE during the year	AS ON 31.3.2024	UP TO 01.04.2023	Deletions / Adjustment	FOR THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023
TOTAL		0.00	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PREVIOUS YEAR		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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**SHREE MAHESH JANKALYAN FOUNDATION**  
**( Formerly known as ASHARAM JANKALYAN FOUNDATION )**  
Reg.FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN  
CIN NO. U85300UP2020NPL133153

**NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET (Figures in Rs.'000)**

**Note 10 NON CURRENT INVESTMENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 11 CURRENT INVESTMENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Investment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 12 INVENTORIES ((At lower of cost and net realisable value))**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
WIP	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 14 CASH AND CASH EQUIVALENTS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
A) Cash In Hand	375.64	157.98
B) Bank Balance with Scheduled Banks	605.94	118.88
<b>Total</b>	<b>981.57</b>	<b>276.85</b>

**Note 15 SHORT TERM LOANS AND ADVANCES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Loan	-	-
Advances to Suppliers	-	-
Security Deposit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 16 OTHER CURRENT ASSETS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
MAT CREDIT ENTITLEMENT	-	-
Advance Income Tax	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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**SHREE MAMESH JANKALYAN FOUNDATION****( Formerly known as ASHARAM JANKALYAN FOUNDATION )****Reg. FLAT NO FF4, PLOT NO ED-74, AVANTIKA, GHAZIABAD Ghaziabad UP 201002 IN****CIN NO. U85300UP2020NPL133153****NOTES ANNEXED TO AND FORMING PART OF THE PROFIT AND LOSS (Figures in Rs.'000)****Note 17 REVENUE FROM OPERATIONS**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
REVENUE FROM OPERATIONS		
General Donation for Charitable Purpose	2000.70	1608.00
<b>Total</b>	<b>2000.70</b>	<b>1608.00</b>

**Note 18 OTHER INCOME**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Other Income	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 19 COST OF MATERIALS CONSUMED**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
<b>Cost of material consumed</b>	<b>-</b>	<b>-</b>

**Note 20 CHANGE IN INVENTORIES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>Inventories at the end of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
<b>Inventories at the beginning of the year:</b>		
Finished goods	-	-
Work-in-progress	-	-
<b>Net (Increase) / decrease</b>	<b>-</b>	<b>-</b>

**Note 21 EMPLOYEE BENEFIT EXPENSES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Salaries and wages	311.75	270.00
Director Remuneration	-	-
ESI Employer Contribution	-	-
Staff Welfare	69.83	50.41
Bonus	-	-
<b>Total</b>	<b>381.58</b>	<b>320.41</b>



**Note 22 FINANCE COST**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Processing Fees	-	-
Interest on Term Loan	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 23 OTHER EXPENSES**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
<b>(A) DIRECT EXPENSES</b>		
Consumables	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
<b>Total (A)</b>	<b>-</b>	<b>-</b>
<b>(B) INDIRECT EXPENSES</b>		
Audit Fees	15.00	15.00
Accounting Charges	36.00	36.00
Misc. Exp.	4.15	5.04
Printing & Stationery	4.83	15.26
Electricity Exp.	27.15	20.42
Conveyance Exp.	55.42	42.53
Plantation Exp.	151.18	70.53
Telephone Exp.	6.12	5.05
Medical camp exp.	-	42.15
food distribution exp	925.28	685.89
Advertisement Exp	40.03	35.05
Professional fees	25.00	25.00
Volunteer Exp.	235.23	225.50
Travelling exp	35.59	20.41
Bank Charges	0.27	-
Office Expense	29.17	24.04
Income Tax for Earlier year	-	-
<b>Total (B)</b>	<b>1590.40</b>	<b>1267.86</b>
<b>Total (A+B)</b>	<b>1590.40</b>	<b>1267.86</b>

**Note 24 EARNING PER SHARE**

Particulars	As at March 31, 2024	As at March 31, 2023
	Rs.	Rs.
Basic Earning available for Equity Shareholders	28.73	19.73
<u>No. of Outstanding Equity Shares</u>	<u>10000</u>	<u>10000</u>
No. of Equity Shares outstanding	365	365
Days for which shares were outstanding	365	365
Total no. of days in year	-	-
<b>Basic Earning Per Share</b>	<b>2.87</b>	<b>1.97</b>



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Particulars of Immovable Property not held in name of the Company

Particulars of Immovable Property not held in name of the Company	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a promoter, director or relative of Promoter, director or employee of promoters/ director	Property held since which date	Reason for not being held in the name of company
			N/A			

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

N/A

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 or  
(b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	0	
Directors	0	
KMPs	0	
Related Parties	0	

#### IV Capital Work In Progress (CWIP)

(a) For Capital work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress	0	0	0	0	0
Projects temporarily suspended	0	0	0	0	0

(b) For capital work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

CWIP	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Project 1	0	0	0	0	0
Project 2	0	0	0	0	0

#### VI Details of Benami Property held

N/A

#### VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

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

N/A

#### VIII Willful Defaulter

- a. Date of declaration as willful defaulter.  
b. Details of defaults (amount and nature of defaults)

N/A



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:

Name of struck off Company	Nature of transactions with struck-off	Balance outstanding	Relationship with the Struck off company, if any, to
	Investments in securities	0	
	Receivables	0	
	Payables	0	
	Shares held by struck-off Company	0	
	Other outstanding balances (to be specified)	0	

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.  
N/A

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.  
N/A

XI Ratios

Ratio	Numerator	Denominator	AS ON 31.03.2024	AS ON 31.03.2023	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	NA	NA	NA
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	N/A	N/A	N/A
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	0.15	0.12	0.03
Inventory Turnover Ratio	COGS	Average Inventory	N/A	N/A	N/A
Trade Receivables turnover ratio	Net Sales	Average trade receivables	N/A	N/A	N/A
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses + Closing Inventory - Opening Inventory)	Closing Trade Payables	N/A	N/A	N/A
Net capital turnover ratio	Sales	Working capital (CA - CL)	10.23	9.64	0.59
Net profit ratio	Net Profit	Sales	0.01	0.00	0.01
Return on Capital employed	Earnings before interest and tax	Capital Employed	0.15	0.12	0.03
Return on investment	Net Profit	Investment	N/A	N/A	N/A

XII 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  
N/A

XIII Utilisation of Borrowed funds and share premium:


N/A



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<b>INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT</b> [Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)				Assessment Year 2024-25			
PAN		AATCA8997Q					
Name		SHREE MAHESH JANKALYAN FOUNDATION					
Address		FF 4, PLOT NO -ED-74 , AVANTIKA , GHAZIABAD , 31-Uttar Pradesh, 91-INDIA, 201002					
Status		7-Private company		Form Number		ITR-6	
Filed u/s		139(4)-After due date		e-Filing Acknowledgement Number		722801151231124	
Taxable Income and Tax Details	Current Year business loss, if any			1	0		
	Total Income			2	28,730		
	Book Profit under MAT, where applicable			3	28,726		
	Adjusted Total Income under AMT, where applicable			4	0		
	Net tax payable			5	7,469		
	Interest and Fee Payable			6	1,074		
	Total tax, interest and Fee payable			7	8,543		
	Taxes Paid			8	8,540		
	(+) Tax Payable /(-) Refundable (7-8)			9	0		
Accreted Income and Tax Detail	Accreted Income as per section 115TD			10	0		
	Additional Tax payable u/s 115TD			11	0		
	Interest payable u/s 115TE			12	0		
	Additional Tax and interest payable			13	0		
	Tax and interest paid			14	0		
	(+) Tax Payable /(-) Refundable (13-14)			15	0		
This return has been digitally signed by <u>ARJUNN KUMAR TYAGI</u> in the capacity of <u>Director</u> having PAN <u>AHXPT3166C</u> from IP address <u>103.47.17.245</u> on <u>23-Nov-2024 07:33:53</u> at <u>GHAZIABAD</u> (Place) DSC SI.No & Issuer <u>4933838</u> & <u>42308023915989CN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN</u>							
System Generated Barcode/QR Code		 <b>AATCA8997Q06722801151231124a8fcddad274b1944ae8e76ac90547b7399882fee</b>					
<b><u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u></b>							