

<b>RAKSHA FOUNDATION</b> <b>(A company licensed under Section 8 of the Companies Act, 2013)</b> <b>BALANCESHEET AS AT 31ST MARCH 2023</b> <b>(Amount in lakhs)</b>			
PARTICULARS	Note	31 March 2023	31 March 2022
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>Shareholders' funds</b>			
Share capital	2	.50	.50
Reserves and surplus	3	25.96	14.23
		<b>26.46</b>	<b>14.73</b>
<b>Non-current liabilities</b>			
Long-term borrowings		-	-
		-	-
<b>Current liabilities</b>			
Trade payables	4	-	.18
- due to Micro Enterprises and small enterprises		-	-
- dues to Creditors other than Micro Enterprises and Small Enterprises		-	-
Short Term Provisions	5	3.25	1.25
Other current liabilities	6	.62	.42
		<b>3.87</b>	<b>1.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>30.33</b>	<b>16.59</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, Plant and Equipment	7		
Tangible assets		12.37	3.91
Intangible assets		-	-
Capital Work-in-Progress		-	-
		<b>12.37</b>	<b>3.91</b>
<b>Long-Term Loans and Advances</b>	8	5.68	5.68
Deferred Tax Assets	9	.09	.01
		<b>5.77</b>	<b>5.69</b>
<b>Current assets</b>			
Trade Receivables		-	-
Cash and Bank Balances	10	12.95	6.75
Other Current Assets	11	.24	.24
		<b>13.19</b>	<b>6.99</b>
<b>TOTAL ASSETS</b>		<b>31.33</b>	<b>16.59</b>

Notes forming part of Financial Statements 1-17

For A K Mantri and Associates  
Chartered Accountants  
FRN.0003697C

Arvind Mantri  
(Partner)  
Membership No.: 072768  
Place : Mumbai  
Date : 25th September 2023



For on behalf of the board  
Raksha Foundation

Harsh Jain  
Director  
DIN : 02126100

RJ  
Rachana Jain  
Director  
DIN : 08011724

**RAKSHA FOUNDATION**  
(A company licensed under Section 8 of the Companies Act, 2013)  
**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

(Amount in lakhs)			
	Note	31 March 2023	31 March 2022
<b>REVENUE FROM OPERATIONS</b>			
Donation Receipts	12	132.71	110.29
Other income	13	.43	-
<b>TOTAL REVENUE</b>		<b>133.14</b>	<b>110.29</b>
<b>EXPENSES</b>			
Utilisation on Project Activities	14	37.93	70.36
Employee benefits	15	12.46	3.70
Finance costs	16	.02	.01
Depreciation and amortisation	7	.88	.25
Other expenses	17	70.20	22.25
<b>TOTAL EXPENSES</b>		<b>121.49</b>	<b>96.58</b>
<b>PROFIT BEFORE TAX</b>		<b>11.65</b>	<b>13.72</b>
Less: Tax expenses			
- Current tax		-	-
- Deferred tax charge / (credit)		.08	.01
		<b>11.73</b>	<b>13.73</b>
<b>PROFIT FOR THE YEAR</b>		<b>11.73</b>	<b>13.73</b>
Earnings per equity share of Rs. 10			
Basic		<b>234.53</b>	<b>274.61</b>
Diluted		-	-

Notes forming part of Financial Statements 1-17

For A K Mantri and Associates  
Chartered Accountants  
FRN.0003697C

Partner(Arvind Mantri)  
Membership No.: 072768  
Place : Mumbai  
Date : 25th September 2023



For on behalf of the board  
Raksha Foundation

  
Harsh Jain  
Director  
DIN : 02126100

  
Rachana Jain  
Director  
DIN : 08011724

**RAKSHA FOUNDATION**

**NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023**

(Amount in lakhs)

2

Share capital

31 March 2023

31 March 2022

Authorised

10000 Equity Shares of Rs. 10/- each.

(Previous year : Nil Equity Shares of Rs. 10/- each)

Issued, subscribed and fully paid-up

5000 Equity Shares of Rs. 10/- each, Fully

Paid up Share capital by allotment

Notes:

1.00

1.00

1.00

1.00

50

50

50

50

a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting year:

Equity shares

31 March 2023

31 March 2023

31 March 2022

31 March 2022

At the commencement of the year

No. of shares

Amount

No. of shares

Amount

Add: Equity Shares issued during the year

-

-

-

-

Outstanding at the end of the year

.05

.50

.05

.50

b. Rights, preferences and restrictions attached to equity shares :

The Company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to its share of the paid-up capital of the company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid. Failure to pay any amount called up on shares may lead to forfeiture of the shares. On winding up of the company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

c. Equity shares in the Company held by each shareholder holding more than 5% shares.

Equity shares of Rs. 10 each fully paid up held by:

31 March 2023

%

31 March 2022

%

Mr. Harsh Jain

.03

50%

.03

50%

Mrs. Rachana Jain

.03

50%

.03

50%

d. Promoter's Shareholding

Shares held by promoters at the end of the year 31st March 2023

Promoter Name

No. of Shares\*\*

% of total shares\*\*

% Change during the year\*\*\*

Mr. Harsh Jain

.03

50.00

Nil

Mrs. Rachana Jain

.03

50.00

Nil

Total

.05

100.00

Shares held by promoters at the end of the year 31st March 2022

Promoter Name

No. of Shares\*\*

% of total shares\*\*

% Change during the year\*\*\*

Mr. Harsh Jain

.03

50.00

Nil

Mrs. Rachana Jain

.03

50.00

Nil

Total

.05

100.00

e. Statement of Changes in Equity

(1) Current Reporting Period ended 31.03.2023

Balance at the beginning of the current reporting period

Changes in Equity Share Capital due to prior period error

Restated balance at the beginning of the current reporting period

Changes in equity share capital during the current year

Balance at the end of the current reporting period

.05

Nil

Nil

Nil

.05

(2) Previous Reporting Period ended 31.03.2022

Balance at the beginning of the current reporting period

Changes in Equity Share Capital due to prior period error

Restated balance at the beginning of the current reporting period

Changes in equity share capital during the current year

Balance at the end of the current reporting period

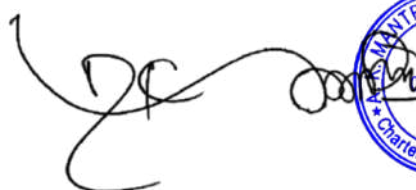

.05

Nil

Nil

Nil

.05



RAKSHA FOUNDATION

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in lakhs)

3	Reserves and surplus	31 March 2023	31 March 2022
	Surplus (Statement of Profit and Loss)		
	At the commencement of the year	14.23	50
	Add: Profit for the year	11.73	13.73
	At the end of the year	25.96	14.23
	Add: Securities Premium Reserve	-	-
	<b>TOTAL</b>	<b>25.96</b>	<b>14.23</b>

(Amount in lakhs)

4	Trade payables	31 March 2023	31 March 2022
	Dues to:		
	Micro and small enterprises	-	.18
	Other Creditors	-	-
		-	.18

Year Ended 31.03.2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

Year Ended 31.03.2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	.18	-	-	-	.18
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
<b>Total</b>	.18	-	-	-	.18

Disclosure for Small, Medium & Small Enterprises:

Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. This has been relied upon by the auditors.

	2023	2022
Principal amounts remaining unpaid to any supplier as at the year end	Nil	Nil
Interest due thereon	Nil	Nil
Amount of interest paid by the Company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting period	Nil	Nil
Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period ) but without adding the interest specified under the MSMED	Nil	Nil
Amount of interest accrued and remaining unpaid at the end of the accounting period	Nil	Nil
Amount of further interest remaining and due payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under the MSMED Act, 2006	Nil	Nil

6	Other current liabilities	31 March 2023	31 March 2022
	TDS Payable	.62	.42
	<b>TOTAL</b>	<b>.62</b>	<b>.42</b>

5	Short-term provisions	31 March 2023	31 March 2022
	Provision for employee benefits :	1.00	-
	Audit Fees Payable	3.25	1.25
	<b>TOTAL</b>	<b>3.25</b>	<b>1.25</b>

120

MANTRI & ASSOCIATES  
Chartered Accountants

RAKSHA FOUNDATION

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

9	Deferred tax assets	31 March 2023	31 March 2022
	<i>Deferred tax assets</i>	.01	-
	- Preliminary expenses	-	-
	- Provision for gratuity	-	-
	- Provision for compensated absences	-	-
	- Provision for doubtful debts and other receivables	-	-
	- Provision for bonus	-	-
	- Difference between book depreciation and depreciation under the Income tax Act, 1961	.08	.01
	<b>TOTAL</b>	<b>.09</b>	<b>.01</b>

8	Long-term loans and advances	31 March 2023	31 March 2022
	<i>(Unsecured, considered good)</i>		
	<u>Capital Advances</u>		
	a) Unsecured, Considered Good :	-	-
	<u>Security Deposit</u>		
	a) Unsecured, Considered Good :	5.68	5.68
	<b>TOTAL</b>	<b>5.68</b>	<b>5.68</b>

(Amount in lakhs)

10	Cash and bank balances	31 March 2023	31 March 2022
	<b>Cash and cash equivalents</b>		
	<i>Cash on hand</i>	2.33	11
	<b>Balances with banks</b>		
	- On current accounts	10.63	6.64
	- On deposits accounts (with original maturity of 3 months or less)		
	<b>Other bank balances</b>		
	- held as margin money deposit (with maturity of more than 3 months but less than 12 months)*		
	- Bank Fixed deposits (with maturity of more than 3 months but less than 12 months)*	-	-
	<b>TOTAL</b>	<b>12.95</b>	<b>6.75</b>
	<b>Details of bank balances/ deposits</b>		
	Bank deposits with original maturity of 3 months or less included under 'Cash and cash equivalents'	-	-
	Bank deposits due to mature within 12 months of the reporting date included under 'Other bank balances'	-	-
	Margin Money due to mature within 12 months of the reporting date included under 'Other bank balances'	-	-
	Bank deposits due to mature after 12 months of the reporting date included under 'Other non-current assets'	-	-

11	Short Term Loans and Advances	31 March 2023	31 March 2022
	<i>(Unsecured, considered good)</i>		
	Advance to unrelated parties	24	24
		24	24
	<b><u>BALANCE WITH GOVERNMENT AND LOCAL</u></b>		
	Advance Tax / TDS Receivable	-	-
		-	-
	<b>Total</b>	<b>24</b>	<b>24</b>




**RAKSHA FOUNDATION**

**NOTES FORMING PART OF THE PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023**

(Amount in lakhs)

12	Donations Received	31 March 2023	31 March 2022
	<b>Donations</b>		
	Donations Received	128.47	110.29
	Other Receipts	4.24	-
	<b>TOTAL</b>	<b>132.71</b>	<b>110.29</b>

13	Other income	31 March 2023	31 March 2022
	Interest income on		
	- Bank deposits	-	-
	Other Income	.43	-
	<b>TOTAL</b>	<b>.43</b>	<b>-</b>

14	Utilisation on Project Activities	31 March 2023	31 March 2022
	Animal Welfare Expenses	34.79	9.84
	Repairs of Shed for Animals	-	37.75
	Contribution to Childern Welfare	3.13	13.77
	Contribution to Covid welfare	-	9.01
	<b>SUB TOTAL (A)</b>	<b>37.93</b>	<b>70.36</b>
	<b>Total Rs..... (A)</b>	<b>37.93</b>	<b>70.36</b>

15	Employee benefits expenses	31 March 2023	31 March 2022
1	Salaries, wages and bonus	12.46	3.70
	<b>TOTAL</b>	<b>12.46</b>	<b>3.70</b>




**RAKSHA FOUNDATION**

**NOTES FORMING PART OF THE PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2023**

16	Finance cost	31 March 2023	31 March 2022
	Interest on - OD CC facility	-	-
	Bank facilitation charges - Bank Charges	.02	.01
		.02	.01
17	Other Administrative Expenses	31 March 2023	31 March 2022
	Accounting Charges	-	.05
	Advertising Expense	-	1.50
	Brokerage	-	1.58
	Conveyance Expenses	.29	.04
	Courier Charges	.01	-
	Donation Paid	13.69	-
	Electricity Charges	.10	.08
	Food Expenses	.30	.15
	GST Expenses	-	.59
	Internet Charges	.06	.06
	License Fees	.00	.02
	Medical Expense	-	.94
	Miscellaneous Expenses	2.74	1.41
	Mobile Expense	.02	.27
	Office Expense	1.80	.73
	Printing and Stationery	.41	.01
	Professional Fees for Surgeon and others	9.20	3.88
	Property Taxes	1.05	-
	Rent	34.63	7.17
	Repairs and Maintenance	3.13	.04
	Salary	-	1.72
	Set Up Charges	-	.06
	Software Expenses	.35	.09
	Stamp Duty Charges	-	.19
	Survey Fees	-	.11
	Training Expenses	-	.23
	Water Charges	.11	.05
	Website Charges	.31	.27
	<b>TOTAL</b>	<b>68.20</b>	<b>21.25</b>
	<i>Payment to auditors (excluding Goods and Service Tax)</i>		
	<i>As auditor</i>		
	Statutory audit	2.00	1.00
	Tax audit	-	-
		<b>2.00</b>	<b>1.00</b>




RAKSHA FOUNDATION

NOTES FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2023

7 Property, plant and equipment

Description of assets	Rate	Gross block			Depreciation and amortisation			Net block	
		As at 1 April 2022	Additions during the year	Deletion during the year	As at 31 Mar 2023	For the year	Deletion during the year	As at 31 Mar 2023	Net block As at 31 Mar 2022
A) Tangible assets									
Furniture & Fixtures	39.3%	.20	-	-	.20	.07	-	.09	.18
Plant & Machinery	25.89%	3.96	9.34	-	13.30	.81	-	1.04	3.74
Total (A)		4.16	9.34	-	13.50	.88	-	1.13	3.91
B) Intangible assets									
Computer software		-	-	-	-	-	-	-	-
Total (B)		-	-	-	-	-	-	-	-
Total (A) + (B)		4.16	9.34	-	13.50	.88	-	1.13	3.91
PREVIOUS YEAR 2022		-	4.16	-	4.16	.25	-	.25	-

Note

Depreciation has been provided on the WDV basis at the rates specified in schedule II of the Companies Act 2013





**RAKSHA FOUNDATION**

**Notes forming part of the financial statements for the year ended March 31,2023**

**RATIOS**

No.	Particulars	Numerator	Denominator	Ratio		% Change as at 31.03.2023
				As at 31.03.2023	As at 31.03.2022	
1	Current Ratio	Current Assets	Current Liabilities	3.41	0.00	100.00%
2	Debt Equity Ratio	Total Debt (Long term Borrowings & Short Term Borrowings)	Shareholders Equity (i.e. Share Capital + Reserve & Surplus)	0.00	0.00	100.00%
3	Debt Service Coverage Ratio	PAT + Depreciation + Interest	Interest + Installment due within 1 year	0.00	0.00	100.00%
4	Return on Equity Ratio	Net Profit after Tax	Shareholders Equity (i.e. Share Capital + Reserve & Surplus)	44.32%	0.00%	100.00%
5	Trade Receivable Turnover Ratio	Sales (Total Op Income)	Average Receivable	0.00	0.00	100.00%
6	Trade Payable Turnover Ratio	Purchases on Credit	Average Payables	411.13	0.13	100.00%
7	Net Capital Turnover Ratio	Sales (Total Op Income)	Working Capital	14.28	0.00	100.00%
8	Net Profit Ratio	Net Profit after Tax	Sales (Total Op Income)	0.00%	0.00%	100.00%
9	Return on Capital Employed	Net Profit after Tax + Finance Cost	Total Assets - Current Liabilities	42.79%	0.00%	100.00%

**Note: Explanation for change in ratio by more than 25%**

- 1 Return on Equity has Improved due to Increase in Profit after Tax.
- 2 Trade Receivable Turnover Ratio has been Improved as Compared to previous year due to Increase in Sales.
- 3 Increase in Container freight station has lead to chnages in trade payable turnover ratio.
- 4 Increase in sales as compared to last year resulted in to improved Net capital turnover ratio
- 5 Increase in Net profit after tax resulting increase in Net Profit ratio.
- 6 As Compared to Last year, Sales has been increased as a result Return on Capital Employed is Improved.

**Significant accounting policies**

See accompanying notes forming part of the financial statements

As per our report of even date attached  
For A K Mantri and Associates  
Chartered Accountants  
FRN.0003697C

Partner(Arvind Mantri)  
Membership No.: 072768  
Place:- Mumbai

Date : 25th September 2023



For on behalf of the board  
Raksha Foundation

*(Signature)*  
Harsh Jain  
Director  
DIN : 02126100

*(Signature)*  
Rachana Jain  
Director  
DIN : 08011724