

**SHAILY GUPTA & ASSOCIATES**  
CHARTERED ACCOUNTANTS

912-B, Indra Prakash,  
21, Barakhamba Road,  
New Delhi - 110001.  
Mob: 9810313391; 9958510011  
Tel. No. 23319140; 43526370; Fax: 23730523  
E-Mail: ashok@khandelwalassociates.com

## **INDEPENDENT AUDITORS' REPORT**

**To the Members of**  
**Raah Health and Social Development Foundation**  
**NEW DELHI**

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the financial statements of **Raah Health and Social Development Foundation** ("the Company"), which comprise the balance sheet as at 31st March 2022, and the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including 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 Companies Act, 2013 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 March 31, 2022, its **Surplus** 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 opinion.

#### **Key audit matters**

There is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.

#### **Information other than the Financial Statements and Auditors' Report thereon**

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's



annual report, but does not include the financial statements and our auditors' 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 in the audit, or otherwise appears to be materially misstated.

If Based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

### **Responsibilities 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 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 maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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.
- 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. The Company being a small company in accordance with the provisions of Section 2(85) of the Companies Act 2013, the provisions of 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 Companies Act, 2013 are not applicable to the company, and hence we are not offering any comment on the matters required under this order.

2. As required by Section 143(3) of the Act, we report that:

(1) 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.

(2) 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.



(3) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(4) 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.

(5) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.

(6) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.

(7) 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:

(a) The Company does not have any pending litigations which would impact its financial position.

(b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(d) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



(e) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

**For Shaily Gupta & Associates  
Chartered Accountants  
FRN 023804N**



A handwritten signature in black ink, appearing to read "Shaily Gupta".

**(Shaily Gupta)  
Proprietor  
M. No. 517166**

**ICAI UDIN: 22517166AXRODQ5461**

**Place: New Delhi**

**Date: 02<sup>nd</sup> September'2022**

**RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION**  
**Balance Sheet as at 31st March 2022**

Particulars	Note	Amount in Rs.' 00	
		As at 31.03.2022	As at 31.03.2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	5	1,000.00	1,000.00
(b) Reserves and Surplus	6	12,813.77	544.67
<b>(2) Current Liabilities</b>			
(a) Other Current Liabilities	7	4,528.94	958.25
<b>TOTAL</b>		<b>18,342.71</b>	<b>2,502.92</b>
<b>II. ASSETS</b>			
<b>(1) Current Assets</b>			
(a) Cash and Cash Equivalents	8	9,931.47	2,502.92
(b) Other Current Assets	9	8,411.24	-
<b>TOTAL</b>		<b>18,342.71</b>	<b>2,502.92</b>

Summary of Significant Accounting Policies 3

See accompanying notes to the financial statements 1 to 14

As per our report of even date

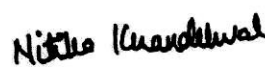
For and on behalf of  
**Shaily Gupta & Associates**  
Chartered Accountants  
FRN 023804N



**Shaily Gupta**  
Membership No. : 517166  
ICAI UDIN: 22517166AXRODQ5461



On behalf of the Board of Directors



**Nitika Khandelwal**  
Director  
DIN 00043737



**Dinesh Chandra**  
Director  
DIN 08971557

Place: New Delhi

Date: 02.09.2022


**RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION**  
**Statement of Income and Expenditure for the year ended on 31st March 2022**

	Particulars	Note	Amount in Rs.' 00	
			For the period ended on 31st March 2022	For the period ended on 31st March 2021
<b>I</b>	Programme Fees Received	10	83,829.73	13,259.75
<b>II</b>	Other Income	11	39.18	-
<b>III</b>	<b>Total Revenue</b>		<b>83,868.91</b>	<b>13,259.75</b>
<b>IV</b>	<b>Expenses:</b>			
	Employee Benefit Expenses	12	21,540.41	5,421.00
	Immunisation Programme Expenses	13	47,530.94	6,772.59
	Other Expenses	14	3,182.38	521.49
<b>V</b>	<b>Total Expenses</b>		<b>72,253.73</b>	<b>12,715.08</b>
<b>VI</b>	<b>Prior Period Adjustment</b>		1,075.11	-
<b>VII</b>	<b>Surplus / (Deficit) for the period (III - V + VI)</b>		<b>12,690.29</b>	<b>544.67</b>
<b>VIII</b>	<b>Tax Adjustment for Earlier Year</b>		(421.19)	-
<b>IX</b>	<b>Surplus Transferred to General Reserve</b>		<b>12,269.10</b>	<b>544.67</b>
<b>X</b>	<b>Earning Per Equity Shares (Basic and Diluted)</b> (Nominal Value per Shares Rs. 10/-)		<b>122.69</b>	<b>5.45</b>

Summary of Significant Accounting Policies  
See accompanying notes to the financial statements  
As per our report of even date

3  
1 to 14

For and on behalf of  
**Shaily Gupta & Associates**  
Chartered Accountants  
FRN 023804N

  
**Shaily Gupta**  
Membership No. : 517166  
ICAI UDIN: 22517166AXRODQ5461



On behalf of the Board of Directors

  
**Nitika Khandelwal**  
Director  
DIN 00043737

  
**Dinesh Chandra**  
Director  
DIN 08971557

Place: New Delhi  
Date: 02.09.2022

# RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION

## Notes on financial statements for the year ended on 31st March 2022

### 1. CORPORATE INFORMATION

Raah Health and Social Development Foundation ("the company") was incorporated on 24th November, 2020 under Section 8 of the Companies Act, 2013 and commenced its activities on 12th February' 2021. The company is engaged in the following activities on non-profit basis:

1. To provide, guide, educate and to create health awareness program and to make, develop, build and promote Health Care Centre for the underprivileged public.
2. To provide primary health care to slum dwellers at a nominal cost, if and when required, and to make it accessible to all by providing the same at their doorsteps with particular attention to the child health care, adolescent girls, women and to create health awareness among the underprivileged children, girls and women.
3. To provide, assist and to create helpline/helpdesk for secondary and other complicated cases of health problems, networking with various related agencies in the local area and supporting it with whatever is necessary for providing medical aid and guidance.
4. To create awareness about a clean environment, Planned Parenthood, and immunizations of all children against most dreaded communicable diseases and to impart knowledge about health, economical food, proper diet, clean drinking water and improvisation.
5. Early intervention to children with special needs in integrated manner with proper education and guidance to the public enabling them to be competent to take care of themselves.
6. To carry out AIDS awareness programs in the community targeting the adolescent boys and girls in urban and rural areas with special camps and education centres for the subject.
7. To brings together research, technology, and implementation partners united by a common vision and to create and evaluate impactful innovations to accelerate health equity and improve the lives of those at the

### 2. BASIS OF PREPARATION

The Financial Statements of the Company have been prepared and presented in accordance with Generally Accepted Accounting Principles in India under the Historical Cost Convention on an accrual basis of accounting. The Company has prepared Financial Statements to comply in all material respects with the Accounting Standards specified under section 133 of the Companies Act, 2013 read with rule 7 of Companies (Accounts) Rules, 2014.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 3.1 USE OF ACCOUNTING ESTIMATES

The preparation of the financial statements in conformity with GAAP requires the management to make estimates and assumptions that affect the balances of assets and liabilities and disclosures relating to contingent liabilities as at the reporting date of the financial statements and amounts of income and expenses during the year of account.

#### 3.2 REVENUE RECOGNITION

General grants, donations and contributions are recognized in the year in which the same are received.

Interest income is recognized on a time proportion basis taking into account the amount outstanding and rate applicable



### **3.3 FIXED ASSETS**

Fixed assets are stated at historical cost less depreciation.

Depreciation on Fixed Assets is provided on WDV Basis as per the useful life prescribed in Schedule II of the Companies Act, 2013.

### **3.4 IMPAIRMENT OF TANGIBLE ASSETS**

The carrying values of assets of the cash-generating units at each balance sheet date are reviewed for impairment. If any indication of such impairment exists, the recoverable amounts of those assets are estimated and impairment loss is recognized, if the carrying amount of those assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the estimated future cash flows to their present value based on appropriate discount factor.

### **3.5 FOREIGN CURRENCY TRANSACTIONS**

Foreign currency transactions relating to purchase of fixed assets, goods and services are accounted for at the exchange rates ruling at the date of transaction. Foreign currency assets and liabilities are stated at the rates prevailing as on the date of Balance Sheet. Exchange rate differences are dealt with in the Profit and Loss account, other than those relating to fixed assets, which are adjusted to the cost of the fixed assets.

### **3.6 BORROWING COST**

Borrowing Costs that is attributable to the acquisition, construction or production of a qualifying asset is capitalized as part of cost of such asset till such time as the asset is ready for its intended use. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use. All other borrowing costs are recognized as an expense in the period in which they are incurred.

### **3.7 RETIREMENT BENEFITS**

Retirement Benefit: - As the company is a small enterprise Liability for Gratuity and Superannuation are not applicable in the current financial year and as such no provision has been made.

### **3.8 TAXATION**

Current tax is determined as the amount of tax payable in respect of taxable income for the year. Deferred tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized on unabsorbed depreciation; carry forward losses and expenses allowable in following years due to income tax rules, unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized

### **3.10 PROVISIONS AND CONTINGENT LIABILITIES**

Provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

### **3.11 EARNINGS PER SHARE**

Basic earnings per share is calculated by dividing the net earnings after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For calculating diluted earning per share, the number of shares comprises the weighted average shares considered for deriving basic earning per share, and also the weighted average number of shares, if any which would have been used in the conversion of all dilutive potential equity shares. The number of shares and potentially dilutive equity shares are adjusted for the bonus shares and the sub-division of shares, if any.



#### 4. OTHER

- 4.1 In the opinion of the Directors, current assets, loans and advances have the value at which they are stated in the Balance Sheets, if realized in the ordinary course of the business.
- 4.2 The Company has no information as to whether any of its vendors constitute a Supplier within the meaning of Section 2(n) of Micro, Small and Medium Enterprises Development Act, 2006 as no declaration were received under the said Act from them.
- 4.3 Figures have been rounded off to the nearest Hundred rupees.
- 4.4 Financial Ratios As per Annexure attached
- 4.5 Figures for the previous year have been regrouped and reclassified wherever necessary in order to make them comparable with the figures of the current year.
- 4.6 Related party disclosures As per Annexure attached
- 4.7 **Additional Regulatory Information as per Schedule III of Companies Act, 2013: -**

- i. The company has no immovable properties whose title deeds are not held in the name of the company and no such immovable property is jointly held with others.
- ii. The Company has not revalued its Property, Plant & Equipment during the year.
- iii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iv. There is no capital work in progress. Hence, ageing is not applicable
- v. The Company does not have any transactions with companies which are struck off.
- vi. The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- vii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- viii. The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- ix. The Company has not done any investment or trading in crypto and virtual currencies.
- x. The Company does not have any Benami property, where any proceedings has been initiated or pending
- xi. There are no transactions not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961
- xii. The Company is not a declared wilful defaulter by any bank or financial institution or other lender.
- xiii. Disclosure of Rule 11(e) of Income Tax Act  
No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- xiv. Previous year figures have been regrouped / reclassified wherever necessary to correspond with current year's classification / disclosure.

The notes referred to above form an integral part of the financial statements



# RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION

## Notes on financial statements for the year ended on 31st March 2022

### 4.6 ANNEXURE - RELATED PARTY DISCLOSURES

a) List of related parties and nature of relationship where control exists:

1. Directors

NITIKA KHANDELWAL  
DINESH CHANDRA

2. Shareholders

NITIKA KHANDELWAL  
ROHIT SINGH  
DINESH CHANDRA

b) List of related parties and nature of relationship with whom transactions have taken place during

1. Director

DINESH CHANDRA

c) Transactions with related parties during the period ended 31st March 2022

S. No.	Name of Persons	Amount in Rs.' 00		Head Of Account	Relation
		Amount	Closing Balance		
1.	DINESH CHANDRA	10,680.00	845.00	Director's Remuneration	Director of the Company
		588.50		Reimbursement of Expenses	



**RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION**  
**FINANCIAL RATIOS**  
**Annexure to Note No. 4.4**

Following are the Ratios:-			Numerator	Denominator	Ratio	Variance in (%)	Reason for Variance
a.	Current Ratio	C. Y.	18,342.71	4,528.94	4.05	55%	Variance due to Increase in Revenue, Bank Balance and Other Current Assets
		P. Y.	2,502.92	958.25	2.61		
b.	Debt-Equity Ratio	C. Y.	NA	13,813.77	NA	NA	-
		P. Y.	NA	1,544.67	NA		
c.	Debt Service Coverage Ratio	C. Y.	12,690.29	NA	NA	NA	-
		P. Y.	544.67	NA	NA		
d.	Return on Equity Ratio	C. Y.	12,269.10	544.67	22.53	152%	Due to increase in Surplus
		P. Y.	13,813.77	1,544.67	8.94		
e.	Inventory turnover ratio	C. Y.	NA	NA	NA	NA	-
		P. Y.	NA	NA	NA		
f.	Trade Receivables	C. Y.	NA	NA	NA	NA	-
		P. Y.	NA	NA	NA		
g.	Trade payables turnover ratio	C. Y.	NA	NA	NA	NA	-
		P. Y.	NA	NA	NA		
h.	Net capital turnover ratio	C. Y.	83,829.73	13,813.77	6.07	-29%	Due to increase in Revenue and surplus
		P. Y.	13,259.75	1,544.67	8.58		
i.	Net profit ratio	C. Y.	12,269.10	NA	NA	NA	Due to increase in Revenue and surplus
		P. Y.	544.67	NA	NA		
j.	Return on Capital employed	C. Y.	12,269.10	18,342.71	0.67	207%	Due to increase in Revenue and surplus
		P. Y.	544.67	2,502.92	0.22		
k.	Return on investment	C. Y.	NA	NA	NA	NA	Not Applicable
		P. Y.	NA	NA	NA		



**RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION**  
Notes on financial statements for the year ended on 31st March 2022

5. SHARE CAPITAL	Amount in Rs.' 00	
	As at	As at
	31-03-2022	31-03-2021
<b>a. AUTHORISED EQUITY SHARES</b> 1,00,000 Equity Shares Par Value of Rs. 10/- Per Share	10,000.00	10,000.00
	<b>10,000.00</b>	<b>10,000.00</b>
<b>ISSUED &amp; SUBSCRIBED EQUITY SHARES</b> 10,000 Equity Shares Par Value of Rs. 10/- Per Share	1,000.00	1,000.00
	<b>1,000.00</b>	<b>1,000.00</b>
<b>PAID UP EQUITY SHARES</b> 10,000 Equity Shares Par Value of Rs. 10/- Per Share	1,000.00	1,000.00
	<b>1,000.00</b>	<b>1,000.00</b>

**b. Reconciliation of No. of Shares**

Particulars	Equity Shares	Equity Shares
	31-03-2022	31-03-2021
Opening Balance	10,000	-
Add: Shares issued during the year	-	10,000
<b>At the end of the Year</b>	<b>10,000</b>	<b>10,000</b>

**c. Terms / Rights attached to Equity Shares**

The company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**d. Details of Shareholding**

Particulars	As at	As at
	31-03-2022	31-03-2021
<b>Number of Shares held by Promoters and Shareholders holding more than 5% Shares</b>		
Nitika Khandelwal	8,000	8,000
Dinesh Chandra	1,000	1,000
Rohit Singh	1,000	1,000

As per records of the company, including its register of shareholders and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.



# RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION

## Notes on financial statements for the year ended on 31st March 2022

6. RESERVES AND SURPLUS	Amount in Rs.' 00	
	As at 31-03-2022	As at 31-03-2021
<b>GENERAL RESERVE</b>		
Opening Balance	544.67	-
Add: Surplus for the Year	12,269.10	544.67
<b>TOTAL</b>	<b>12,813.77</b>	<b>544.67</b>

7. OTHER CURRENT LIABILITIES	As at	As at
	31-03-2022	31-03-2021
Audit Fee Payable	1,300.00	300.00
Salary Payable	845.00	-
TDS Payable	196.02	-
Other Payables	2,187.92	658.25
<b>TOTAL</b>	<b>4,528.94</b>	<b>958.25</b>

8. CASH AND CASH EQUIVALENT	As at	As at
	31-03-2022	31-03-2021
Balance with Bank	9,931.47	2,502.92
<b>TOTAL</b>	<b>9,931.47</b>	<b>2,502.92</b>

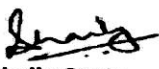
9. OTHER CURRENT ASSETS	As at	As at
	31-03-2022	31-03-2021
TDS Receivable Current Year	8,383.00	-
Staff Imprest	28.24	-
<b>TOTAL</b>	<b>8,411.24</b>	<b>-</b>



**RAAH HEALTH AND SOCIAL DEVELOPMENT FOUNDATION**  
Notes on financial statements for the year ended on 31st March 2022

		Amount in Rs.' 00	
		For the Year ended 31st March 2022	For the period ended 31st March 2021
<b>10</b>	<b>PRGRAMME FEES RECEIVED</b>		
	Immunisation Program Contribution	83,829.73	13,259.75
	<b>TOTAL</b>	<b>83,829.73</b>	<b>13,259.75</b>
<b>11</b>	<b>OTHER IINCOME</b>		
	Interest on Income Tax Refund	39.18	-
	<b>TOTAL</b>	<b>39.18</b>	<b>-</b>
<b>12</b>	<b>EMPLOYEE BENEFIT EXPENSES</b>		
	Salary	21,399.71	2,715.99
	Director Remuneration	106.80	2,670.00
	Staff Welfare Expenses	33.90	35.01
	<b>TOTAL</b>	<b>21,540.41</b>	<b>5,421.00</b>
<b>13</b>	<b>IMMUNISATION PROGRAMME EXPENSES</b>		
	Field Officer Telephone Expenses	330.61	140.26
	Immunisation Program Field Intern Superu / Officer Charges	39,629.74	4,675.03
	Printing and Stationery for Data Seeding	435.50	13.70
	Village Health and Nutrition Day Fuel Charges	1,684.87	852.45
	Village Health and Nutrition Day Vehicle Hiring Charges	1,414.00	766.00
	Travelling and Conveyance Charges	2,881.22	145.15
	Hardoi Project Office Rent	1,155.00	180.00
	<b>TOTAL</b>	<b>47,530.94</b>	<b>6,772.59</b>
<b>14</b>	<b>OTHER EXPENSES</b>		
	Internet Expenses	878.46	20.00
	Office Repair and Maintenance	905.20	97.59
	Professional and Consultancy Fees	-	59.00
	Computer Software	61.99	-
	Misc. Expenses	12.61	-
	Domain Expenses	109.29	-
	Printing and Stationery	214.83	44.90
	<b>Payments to Auditor as:</b>		
	Statutory Audit	700.00	200.00
	Income Tax	150.00	50.00
	Company Law Matter	150.00	50.00
	<b>TOTAL</b>	<b>3,182.38</b>	<b>521.49</b>

For and on behalf of  
**Shaily Gupta & Associates**  
Chartered Accountants  
FRN 023804N

  
**Shaily Gupta**  
Membership No. : 517166  
ICAI UDIN: 22517166AXRODQ5461  
Place: New Delhi  
Date: 02.09.2022



On behalf of the Board of Directors

  
**Nitika Khandelwal**  
Director  
DIN 00043737

  
**Dinesh Chandra**  
Director  
DIN 08971557