

JODO INDIA SOCIAL FOUNDATION

(Address: S.No-127, Fl.No-E/10,Chaitraban Residency,Aundh,PUNE, Maharashtra, India, 411007)

Balance Sheet as at 31 March 2021

(In Rs)

Particulars	Note	31 March 2021	31 March 2020
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	2,00,000	2,00,000
(b) Reserves and Surplus	4	40,45,163	16,72,455
Total		42,45,163	18,72,455
(2) Current liabilities			
(a) Trade Payables	5		
- Due to Micro and Small Enterprises		-	-
- Due to Others		13,875	10,974
(b) Short-term Provisions	6	52,766	52,004
Total		66,641	62,978
Total Equity and Liabilities		43,11,804	19,35,433
II. ASSETS			
(1) Non-current assets			
(a) Non-current Investments	7	38,00,000	18,00,000
Total		38,00,000	18,00,000
(2) Current assets			
(a) Cash and Cash Equivalents	8	2,77,752	64,984
(b) Short-term Loans and Advances	9	51,214	1,661
(c) Other Current Assets	10	1,82,838	68,788
Total		5,11,804	1,35,433
Total Assets		43,11,804	19,35,433

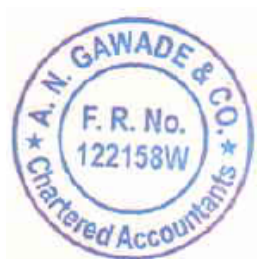
See accompanying notes to the financial statements

As per our report of even date

For A N GAWADE & CO

Chartered Accountants

Firm's Registration No. 122158W



For and on behalf of the Board

Shekhar Maske

Partner

Membership No. 157321

UDIN: 21157321AAAADW2910

Place: Pune

Date: 5 September 2021

Pramodini R. Natu

Director

DIN : 07820581

Sukanya R. Natu

Director

DIN : 08054049

Place: Pune

Date: 5 September 2021

JODO INDIA SOCIAL FOUNDATION

(Address: S.No-127, Fl.No-E/10,Chaitraban Residency,Aundh,PUNE, Maharashtra, India, 411007)

Statement of Profit and loss for the year ended 31 March 2021

(In Rs)

Particulars	Note	31 March 2021	31 March 2020
Revenue from Operations	11	30,39,475	30,02,827
Other Income	12	1,45,113	83,149
Total Revenue		31,84,588	30,85,976
Expenses			
Program cost	13	7,43,516	13,46,124
Administrative Cost	14	41,479	57,575
Fund Raising	15	19,816	17,609
Other Expenses	16	7,070	22,979
Total expenses		8,11,881	14,44,287
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		23,72,707	16,41,689
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		23,72,707	16,41,689
Extraordinary Item		-	-
Profit/(Loss) before Tax		23,72,707	16,41,689
Tax Expenses			
Profit/(Loss) for the period		23,72,707	16,41,689
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic	17	118.64	82.08
-Diluted	17	118.64	82.08

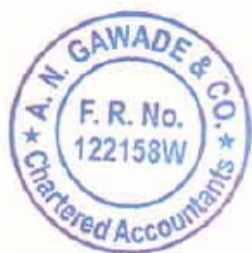
See accompanying notes to the financial statements

As per our report of even date

For A N GAWADE & CO

Chartered Accountants

Firm's Registration No. 122158W

**Shekhar Maske**

Partner

Membership No. 157321

UDIN: 21157321AAAADW2910

Place: Pune

Date: 5 September 2021

For and on behalf of the Board**Pramodini R. Natu**

Director

DIN : 07820581

Sukanya R. Natu

Director

DIN : 08054049

Place: Pune

Date: 5 September 2021

JODO INDIA SOCIAL FOUNDATION

(Address: S.No-127, Fl.No-E/10,Chaitraban Residency,Aundh,PUNE, Maharashtra, India, 411007)

Cash Flow Statement for the year ended 31 March 2021

(In Rs)

Particulars	Note	31 March 2021	31 March 2020
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		23,72,707	16,41,689
Interest Income		(1,45,113)	(83,095)
Operating Profit before working capital changes		22,27,594	15,58,594
Adjustment for:			
Other Current Assets		(1,63,603)	(70,449)
Trade Payables		2,901	10,974
Other Current Liabilities		-	(16,526)
Short-term Provisions		762	6,004
Cash generated from Operations		20,67,654	14,88,597
Net Cash from Operating Activities		20,67,654	14,88,597
CASH FLOW FROM INVESTING ACTIVITIES			
Investment in Term Deposits		(20,00,000)	(18,00,000)
Interest received		1,45,113	83,095
Net Cash (Used in) Investing Activities		(18,54,887)	(17,16,905)
CASH FLOW FROM FINANCING ACTIVITIES			
Net Cash (Used in) / Generated from Financing Activities		-	-
Net (Decrease) in Cash and Cash Equivalents		2,12,767	(2,28,308)
Opening Balance of Cash and Cash Equivalents		64,984	2,93,291
Closing Balance of Cash and Cash Equivalents	8	2,77,751	64,983

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For A N GAWADE & CO

Chartered Accountants

Firm's Registration No. 122158W

**For and on behalf of the Board****Shekhar Maske**

Partner

Membership No. 157321

UDIN: 21157321AAAADW2910

Place: Pune

Date: 5 September 2021

Pramodini R. Natu

Director

DIN : 07820581

Sukanya R. Natu

Director

DIN : 08054049

Place: Pune

Date: 5 September 2021

Notes forming part of Financial Statement

1 COMPANY INFORMATION

Jodo India Social Foundation has been incorporated on 1st March 2018 and registered as a non-profit company under section 8 of the Companies Act, 2013 having CIN : U74999PN2018PTC175066, & registered office at S.No-127, Fl.No-E/10,Chaitraban Residency,Aundh,PUNE, Maharashtra, India, 411007; for providing underprivileged Girls of 8 to 16 years must have access to economical and hygienic reusable options to manage their monthly cycle, & to participate in sustaining our Environment by planting trees and nurturing them.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

d Taxation

The company has been registered as a non-profit company under section 8 of the Companies Act, 2013 and granted the registration under section Sec 12 A of the Income Tax Act 1961. The Company is prohibited by its objects to carry out any activity on commercial basis and it operates on a non-commercial basis and thereby claims to be eligible for tax exemption. Income as exempted income under section 11& 12 of the Income tax act no provision for income tax has been made and deferred tax liability /asset is not calculated.

e Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best 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 best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

f Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

g Grants

Donations given by donors, to cover the cost of carrying out all the due diligence and the post donation follow up, are recognised as income in the year of receipt and is disclosed as "Public donations" under Income and expenditure account.

Notes forming part of Financial Statement

h Cost Recognition

Costs and expenses are recognised when incurred and have been classified according to their primary nature.

i Earnings Per Share

Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

j Provisions and Contingencies

Provisions are recognized only where there is a present obligation as a result of past events and when a reliable estimate of the amount of obligation, can be made as at the Balance Sheet date. Contingent liability is disclosed for (i) Possible obligations which will be confirmed only by future events not wholly within the control of the Company or (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

As per our report of even date

For A N GAWADE & CO

Chartered Accountants
Firm's Registration No. 122158W



Shekhar Maske

Partner
Membership No. 157321
UDIN: 21157321AAAADW2910
Place: Pune
Date: 5 September 2021

For and on behalf of the Board

Pramodini R. Natu Sukanya R. Natu

Director Director
DIN : 07820581 DIN : 08054049

Place: Pune
Date: 5 September 2021

JODO INDIA SOCIAL FOUNDATION

Notes forming part of Financial Statement

3 Share Capital

(In Rs)

Particulars	31 March 2021	31 March 2020
Authorised Share Capital		
Equity Shares, Rs. 10 par value, 20000 (Previous Year -20000) Equity Shares	2,00,000	2,00,000
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 10 par value 20000 (Previous Year -20000) Equity Shares paid up	2,00,000	2,00,000
Total	2,00,000	2,00,000

(i) Reconciliation of number of shares

Particulars	31 March 2021		31 March 2020	
	Number of shares	In Rs	Number of shares	In Rs
Opening Balance	20,000	2,00,000	20,000	2,00,000
Issued during the year	-	-	-	-
Deletion during the year	-	-	-	-
Closing balance	20,000	2,00,000	20,000	2,00,000

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31 March 2021		31 March 2020	
	Number of shares	In %	Number of shares	In %
Name of Shareholder				
Pramodini Raghunath Natu	19500	98.00%	19500	98.00%

4 Reserves and Surplus

(In Rs)

Particulars	31 March 2021	31 March 2020
Statement of Profit and loss		
Balance at the beginning of the year	16,72,455	30,766
Add: Profit during the year	23,72,707	16,41,689
Balance at the end of the year	40,45,162	16,72,455
Total	40,45,162	16,72,455

5 Trade payables

(In Rs)

Particulars	31 March 2021	31 March 2020
Due to others	13,875	10,974
Total	13,875	10,974

6 Short term provisions

(In Rs)

Particulars	31 March 2021	31 March 2020
Others		
-Professional Fees Payable	24,000	24,000
-Audit Fees Payable	12,000	12,000
-CS Fees Payable	10,000	5,000
-Provision of Expenses	6,766	11,004
Total	52,766	52,004

JODO INDIA SOCIAL FOUNDATION

Notes forming part of Financial Statement

7 Non current investments

(In Rs)

Particulars	31 March 2021	31 March 2020
Other non-current investments		
-Time Deposits	38,00,000	18,00,000
Total	38,00,000	18,00,000

8 Cash and cash equivalents

(In Rs)

Particulars	31 March 2021	31 March 2020
Cash on hand	2,440	1,311
Balances with banks in current accounts	2,75,312	63,673
Total	2,77,752	64,984

9 Short term loans and advances

(In Rs)

Particulars	31 March 2021	31 March 2020
Others		
-Advances to Vendors	51,214	1,661
Total	51,214	1,661

10 Other current assets

(In Rs)

Particulars	31 March 2021	31 March 2020
-Accrued Interest on FD	1,63,644	59,478
-TDS Receivable	19,194	8,310
-TDS Professional Fees paid extra	-	1,000
Total	1,82,838	68,788

11 Revenue from operations

(In Rs)

Particulars	31 March 2021	31 March 2020
Other operating revenues		
-Donation	30,39,475	30,02,827
Total	30,39,475	30,02,827

12 Other Income

(In Rs)

Particulars	31 March 2021	31 March 2020
Interest Income	1,45,113	83,095
Others		
-Trial Payment	-	54
Total	1,45,113	83,149

JODO INDIA SOCIAL FOUNDATION

Notes forming part of Financial Statement

13 Program cost

(In Rs)

Particulars	31 March 2021	31 March 2020
-Pad Kits	3,57,259	9,62,915
-Consulting Charges	2,17,475	79,001
-Payment to PNGO	1,40,774	1,89,376
-Printing & Stationery Expenses	11,256	29,710
-Internet & Telephone Expenses	5,344	21,923
-Business Promotion Expenses	4,941	29,500
-CSR Expense	3,560	-
-Software System Cost	2,393	-
-Honorarium Charges	500	-
-Trial Payment	14	-
-Travelling Expenses	-	33,699
Total	7,43,516	13,46,124

14 Administrative Cost

(In Rs)

Particulars	31 March 2021	31 March 2020
-Professional Fees	27,200	47,575
-Audit Fees	10,000	10,000
-Zoho Drive- Annual Subscription	4,078	-
-Miscellaneous Expenses	201	-
Total	41,479	57,575

15 Fund Raising

(In Rs)

Particulars	31 March 2021	31 March 2020
-Developer Expense	15,750	-
-Web Maintainance	4,066	17,609
Total	19,816	17,609

16 Other expenses

(In Rs)

Particulars	31 March 2021	31 March 2020
Other Expenses		
-Rates & taxes	7,020	8,820
-Interest on TDS	50	-
-Bank Charges	-	16
-Courier Expenses	-	1,863
-Refreshment Expenses	-	6,911
-Translation Expenses	-	5,369
Total	7,070	22,979

Notes forming part of Financial Statement

17 Earning per share

Particulars	31 March 2021	31 March 2020
Profit attributable to equity shareholders (Rs)	23,72,707	16,41,689
Weighted average number of equity shares	20,000	20,000
Earnings per share basic (Rs)	118.64	82.08
Earnings per share diluted (Rs)	118.64	82.08
Face value per equity share (Rs)	10	10

18 Auditors' Remuneration

(In Rs)

Particulars	31 March 2021	31 March 2020
Payments to auditor as		
- Auditor	10,000	10,000
- for taxation matters	10,000	24,000
- for company law matters	17,200	5,000
Total	37,200	39,000

21 Related Party Disclosure

(i) List of Related Parties

Relationship

Pramodini Raghunath Natu	Director
Sukanya Raghunath Natu	Director
Raghunath Natu	Relative of Director

(ii) Related Party Transactions

(In Rs)

Particulars	Relationship	31 March 2021	31 March 2020
Reimbursement Payable / (Advance Given)			
- Raghunath Natu	Relative of Director	1,129	18,617

(iii) Related Party Balances

(In Rs)

Particulars	Relationship	31 March 2021	31 March 2020
Reimbursement Payable / (Advance Given)			
- Raghunath Natu	Relative of Director	-	(1,128)

Notes forming part of Financial Statement

22 Impact of Covid-19 (Global pandemic)

The Company, on basis their assessment believes that the probability of the occurrence of their forecasted transactions is not impacted by COVID-19 pandemic.

Investment Risk:- The Company has no investments. Hence, the Company is not significantly exposed to interest rate risk.

Credit Risk:- The Company has assessed credit risk of its client and continues to believe that there is no impact.

Liquidity Risk:- The Company has sufficient cash flows from operations to meet its financial obligations including lease liabilities as and when they fall due.

Liquidity Risk:- The Company has sufficient cash flows from operations to meet its financial obligations including lease liabilities as and when they fall due.

23 Balances of Sundry Debtors, Creditors are subject to confirmation from the respective parties.

24 Previous year figures have been regrouped / reclassified, where necessary, to conform to this year's classification.

As per our report of even date

For A N GAWADE & CO

Chartered Accountants

Firm's Registration No. 122158W



Shekhar Maske

Partner

Membership No. 157321

UDIN: 21157321AAAADW2910

Place: Pune

Date: 5 September 2021

For and on behalf of the Board

Pramodini R. Natu

Director

DIN : 07820581

Sukanya R. Natu

Director

DIN : 08054049

Place: Pune

Date: 5 September 2021

JODO INDIA SOCIAL FOUNDATION
Statement of significant Ratios for the year ended

Particulars	Numerator/Denominator	31 March 2021	31 March 2020	Change
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	7.68	2.15	552.95%
(b) Debt-Equity Ratio	$\frac{\text{Debts}}{\text{Equity}}$	-	-	0.00%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Interest + Installments}}$			
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Net Worth}}$	55.89%	87.68%	-31.78%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$			
(f) Trade Receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Receivable}}$			
(g) Trade payables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Account Payable}}$	244.64		
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Net Working Capital}}$	6.83	41.44	-3461.62%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	78.06%	54.67%	23.39%
(j) Return on Capital employed	$\frac{\text{Net Profit}}{\text{Capital Employed}}$	0.56	0.88	-31.78%
(k) Return on investment	$\frac{\text{Net Profit}}{\text{Total Investment}}$	71.60%	160.37%	-88.77%