

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 2024

Particulars	Note	(In Rs)	
		31 March 2024	31 March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	2,00,000.00	2,00,000.00
(b) Reserves and Surplus	4	26,05,270.62	14,50,761.00
Total		28,05,270.62	16,50,761.00
(2) Current liabilities			
(a) Trade Payables	5		
- Due to Micro and Small Enterprises		-	-
- Due to Others		-	3,96,000.00
(b) Other Current Liabilities	6	3,310.00	2,000.00
(c) Short-term Provisions	7	58,500.00	50,000.00
Total		61,810.00	4,48,000.00
Total Equity and Liabilities		28,67,080.62	20,98,761.00
II. ASSETS			
(1) Non-current assets			
(a) Non-current Investments	8	1,94,751.00	16,80,000.00
Total		1,94,751.00	16,80,000.00
(2) Current assets			
(a) Cash and cash equivalents	9	26,44,903.62	1,57,639.00
(b) Other Current Assets	10	27,426.00	2,61,122.00
Total		26,72,329.62	4,18,761.00
Total Assets		28,67,080.62	20,98,761.00

See accompanying notes to the financial statements

As per our report of even date

For A N GAWADE & CO LLP

Chartered Accountants

Firm's Registration No. 122158W/W100907

Shekhar Maske

Partner

Membership No. 157321

UDIN: 24157321BKBMKR6323

Place: Pune

Date: 31 August 2024

For and on behalf of the Board of
JODO INDIA SOCIAL FOUNDATION

RAGHUNATH V. NATU

Director

DIN : 00497758

PRAMODINI R. NATU

Director

DIN : 07820581

Place: Pune

Date: 31 August 2024

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 2024

(In Rs)

Particulars	Note	31 March 2024	31 March 2023
Revenue from Operations		-	-
Donation Received	11	31,01,130.62	1,04,240.00
Other Income	12	37,500.00	1,24,072.00
Total Income		31,38,630.62	2,28,312.00
Expenses			
Program cost	13	18,64,095.00	20,38,485.00
Administrative Cost	14	83,974.40	69,486.00
Fund Raising	15	3,500.00	84,305.00
Other Expenses	16	32,551.60	12,337.00
Total expenses		19,84,121.00	22,04,613.00
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		11,54,509.62	-19,76,301.00
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		11,54,509.62	-19,76,301.00
Extraordinary Item		-	-
Profit/(Loss) before Tax		11,54,509.62	-19,76,301.00
Tax Expenses			
- Current Tax		-	-
Profit/(Loss) after Tax		11,54,509.62	-19,76,301.00
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	17	57.73	(98.82)
-Diluted (In Rs)	17	57.73	(98.82)

See accompanying notes to the financial statements

As per our report of even date

For A N GAWADE & CO LLP

Chartered Accountants

Firm's Registration No. 122158W/W100907

Shekhar Maske

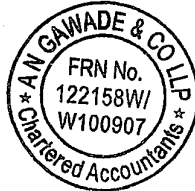
Partner

Membership No. 157321

UDIN: 24157321BKBMKR6323

Place: Pune

Date: 31 August 2024



RAGHUNATH V. NATU

Director

DIN : 00497758

PRAMODINI R. NATU

Director

DIN : 07820581

Place: Pune

Date: 31 August 2024

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

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 Property, Plant and Equipment 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 Investment

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 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.

e Revenue recognition

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.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

f 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.

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

g Earnings Per Shares

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.

h Provisions, Contingent liabilities and Contingent assets

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 LLP

Chartered Accountants

Firm's Registration No. 122158W/W100907

For and on behalf of the Board of

JODO INDIA SOCIAL FOUNDATION

Shekhar Maske

Partner

Membership No. 157321

UDIN: 24157321BKBMKR6323

Place: Pune

Date: 31 August 2024



RAGHUNATH V. NATU

Director

DIN : 00497758

PRAMODINI R.

NATU

Director

DIN : 07820581

Place: Pune

Date: 31 August 2024

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

3 Share Capital

(In Rs)

Particulars	31 March 2024	31 March 2023
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 20000 (Previous Year -20000) Equity Shares	2,00,000.00	2,00,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 20000 (Previous Year -20000) Equity Shares paid up	2,00,000.00	2,00,000.00
Total	2,00,000.00	2,00,000.00

(i) Reconciliation of number of shares

Particulars	31 March 2024		31 March 2023	
	No. of shares	(In Rs)	No. of shares	(In Rs)
Opening Balance	20,000	2,00,000.00	20,000	2,00,000.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	20,000	2,00,000.00	20,000	2,00,000.00

(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 2024		31 March 2023		
	Name of Shareholder	No. of shares	In %	No. of shares	In %
	Pramodini Raghunath Natu	19,500	0.00%	19,500	97.50%

(iv) Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Pramodini Raghunath Nathu	Equity	19,500	97.50%	0.00%

Shares held by Promoters at the end of the year 31 March 2023

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Pramodini Raghunath Nathu	Equity	19,500	97.50%	0.00%

4 Reserves and Surplus

(In Rs)

Particulars	31 March 2024	31 March 2023
Statement of Profit and loss		
Balance at the beginning of the year	14,50,761.00	34,27,062.00
Add: Profit/(loss) during the year	11,54,509.62	-19,76,301.00
Balance at the end of the year	26,05,270.62	14,50,761.00
Total	26,05,270.62	14,50,761.00

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

5 Trade payables

(In Rs)

Particulars	31 March 2024	31 March 2023
Due to Micro and Small Enterprises	-	-
Due to others	-	3,96,000.00
Total	-	3,96,000.00

5.1 Trade Payable ageing schedule as at 31 March 2024

(In Rs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
MSME - Undue					
Others - Undue					
Total					-

5.2 Trade Payable ageing schedule as at 31 March 2023

(In Rs)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	3,96,000.00				3,96,000.00
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					3,96,000.00
MSME - Undue					
Others - Undue					
Total					3,96,000.00

6 Other current liabilities

(In Rs)

Particulars	31 March 2024	31 March 2023
Other payables		
-TDS Payable	3,310.00	2,000.00
Total	3,310.00	2,000.00

7 Short term provisions

(In Rs)

Particulars	31 March 2024	31 March 2023
Others		
-Audit Fees Payable	10,000.00	10,000.00
-Professional Fees Payable	48,500.00	40,000.00
Total	58,500.00	50,000.00

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

8 Non current investments

(In Rs)

Particulars	31 March 2024	31 March 2023
Other non-current investments -Time Deposits	1,94,751.00	16,80,000.00
Total	1,94,751.00	16,80,000.00

8.1 Details of Investments

(In Rs)

Name of Entity	No of Shares	31 March 2024	No of Shares	31 March 2023

9 Cash and cash equivalents

(In Rs)

Particulars	31 March 2024	31 March 2023
Cash on hand	13,683.31	7,673.00
Balances with banks in current accounts	26,31,220.31	1,49,966.00
Total	26,44,903.62	1,57,639.00

10 Other current assets

(In Rs)

Particulars	31 March 2024	31 March 2023
Accrued Interest on FD	-	2,33,696.00
TDS Receivable	27,426.00	27,426.00
Total	27,426.00	2,61,122.00

11 Donation Received

(In Rs)

Particulars	31 March 2024	31 March 2023
Donation Received	31,01,130.62	1,04,240.00
Total	31,01,130.62	1,04,240.00

12 Other Income

(In Rs)

Particulars	31 March 2024	31 March 2023
Interest Income	37,500.00	1,23,156.00
Interest on IT Refund	-	916.00
Total	37,500.00	1,24,072.00

JODO INDIA SOCIAL FOUNDATION

Notes forming part of the Financial Statements

13 Program cost

(In Rs)

Particulars	31 March 2024	31 March 2023
Consulting Charges	2,40,000.00	2,93,216.00
Pad Kits	16,06,900.00	17,08,200.00
Printing & Stationery Expenses	17,195.00	37,069.00
Total	18,64,095.00	20,38,485.00

14 Administrative Cost

(In Rs)

Particulars	31 March 2024	31 March 2023
Audit Fees	10,000.00	10,000.00
Professional Fees	70,000.00	50,200.00
Subscription Fees	3,974.40	9,286.00
Total	83,974.40	69,486.00

15 Fund Raising

(In Rs)

Particulars	31 March 2024	31 March 2023
Web Maintainance	3,500.00	84,305.00
Total	3,500.00	84,305.00

16 Other expenses

(In Rs)

Particulars	31 March 2024	31 March 2023
Bank Charges	242.21	946.00
Miscellaneous Expenses	22,335.00	65.00
Rates & taxes	9,974.39	11,326.00
Total	32,551.60	12,337.00

JODO INDIA SOCIAL FOUNDATION
Notes forming part of the Financial Statements

17 Earning per share

Particulars	31 March 2024	31 March 2023
Profit attributable to equity shareholders (In Rs)	11,54,509.62	-19,76,301.00
Weighted average number of Equity Shares	20,000	20,000
Earnings per share basic (Rs)	57.73	(98.82)
Earnings per share diluted (Rs)	57.73	(98.82)
Face value per equity share (Rs)	10	10

18 Related Party Disclosure

(i) List of Related Parties	Relationship
Raghunath Natu	Director
Pramodini Natu	Director

19 Relationship with Struck off Companies

Name of struck off Company	Nature of transactions	31 March 2024	31 March 2023	Relationship with the Struck off company
Charmed Networks Private Limited	No Transaction		-	Common Director
Good Earth Winery Private Limited	No Transaction		-	Common Director
Good Earth Vintners Private Limited	No Transaction		-	Common Director
ELT Systems India Private Limited	No Transaction		-	Common Director

20 Ratio Analysis

Particulars	Numerator/Denominator	31 March 2024	31 March 2023	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	43.23	0.93	4525.33%
(b) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	51.82%	-74.89%	-169.19%
(c) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	41.16%	-119.72%	-134.38%

Reasons for Variances

The change in the ratio is due to normal course of business and it is not because of irregular transactions.

21 Regrouping

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

As per our report of even date

For A N GAWADE & CO LLP

Chartered Accountants

Firm's Registration No. 122158W/W100907



Shekhar Maske

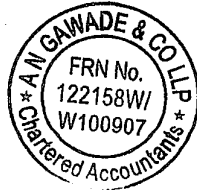
Partner

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