

**Child Welfare and Action Foundation**  
**Mulberry Garden I, Pl no 19, Magarpatta City, Hadapsar, Pune - 411028**  
**Balance Sheet as on 31.03.2022**

Particulars	Note	AMOUNT	
		As of Mar 31, 2022	As of Mar 31, 2021 (PP)
<b>I. EQUITY AND LIABILITIES</b>			
1. Shareholder's funds			
a. Share capital		60.00	60.00
b. Reserves and surplus			
i. Surplus for the year*	1	108.20	42.68
ii. Retained Earnings*		42.68	-3.12
iii. Others*			
c. Money received against share warrants		₹ 150.88	₹ 39.56
		₹ 210.88	₹ 99.56
2. Share application money pending			
3. Non-current liabilities			
a. Long-term borrowings			
b. Deferred tax liabilities (Net)			
c. Other long term liabilities			
d. Long-term provisions			
		₹ 0.00	₹ 0.00
4. Current liabilities			
a. Short-term borrowings			
b. Trade payables			
i. Outstanding Dues (MSME)			
ii. Outstanding Dues (non MSME)			
iii. Uncategorised trade payables	2	439.68	69.21
Total Trade Payables		₹ 439.68	₹ 69.21
c. Other current liabilities		84.00	
d. Short-term provisions			
		₹ 523.68	₹ 69.21
<b>TOTAL</b>		₹ 734.56	₹ 168.77
<b>II. ASSETS</b>			
1. Non-current assets			
a. Fixed assets			
i. Tangible assets			
ii. Intangible assets			
iii. Capital work-in-Progress			
iv. Intangible assets under development			
		₹ 0.00	₹ 0.00
b. Non-current investments			
c. Deferred tax assets (Net)			
d. Long-term loans and advances			
e. Other non-current assets			
		₹ 0.00	₹ 0.00
2. Current assets			
a. Current investments			
b. Inventories			
c. Trade receivables			
d. Cash and cash equivalents	3	734.56	168.77
e. Short-term loans and advances			
f. Other current assets			
		₹ 734.56	₹ 168.77
<b>TOTAL</b>		₹ 734.56	₹ 168.77

As per our report of even date

For Rupam Tripathi  
Chartered Accountant

Rupam Tripathi

Proprietor

M. NO. 133067

Pune

Date: 01.08.2022

UDIN 22133067ANYYMZ9149

Child Welfare and Action Foundation

For Child Welfare & Action Foundation

*Protima Sharma*  
Director  
Protima Sharma  
Director/Authorised Signatory

For Child Welfare & Action Foundation

*Meera Marthi*  
Director  
Meera Marthi  
Director/Authorised Signatory



**RUPAM TRIPATHI**  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 133067

**Child Welfare and Action Foundation**  
Mulberry Garden I, Pl no 19, Magarpatta City, Hadapsar, Pune - 411028  
**PROFIT AND LOSS for the period 01.04.2021 to 31.03.2022**

Particulars	Note	AMOUNT	
		Apr 2021 - Mar 2022	Apr 2020 - Mar 2021 (PP)
I. Revenue from Donations			
II. Other income		1,796.15	664.55
III. Total Revenue (I + II)		118.00	
IV. Expenses		₹ 1,914.15	₹ 664.55
Cost of Materials Consumed			
Purchase of stock-in-trade			
Changes in Inventories of Finished goods, work-in-progress and Stock-in-Trade			
Employee benefit expenses			
Finance costs			
Depreciation and Amortization Expense			
Other Expenses			
Total Expenses	1	1,805.95	621.87
V. Profit before exceptional, extraordinary and prior period items and tax (III - IV)		₹ 1,805.95	₹ 621.87
VI. Exceptional Items		₹ 108.20	₹ 42.68
VII. Profit Before Extraordinary Items and Tax (V-VI)		₹ 108.20	₹ 42.68
VIII. Extraordinary items			
IX. Profit before tax (VII - VIII)			
X. Tax expenses		₹ 108.20	₹ 42.68
Current Tax			
Deferred Tax			
XI. Profit/(Loss) from the continuing operations (IX - X)		₹ 0.00	₹ 0.00
XII. Profit/(Loss) from Discontinuing Operations		₹ 108.20	₹ 42.68
XIII. Tax Expense from Discontinuing Operations			
XIV. Profit/(Loss) from Discontinuing Operations (after Tax) (XII-XIII)			
XV. Profit/(Loss) for the period (XI + XIV)		₹ 108.20	₹ 42.68

Child Welfare and Action Foundation

As per our report of even date  
For Rupam Tripathi  
Chartered Accountant  
Rupam Tripathi  
Proprietor  
M. NO. 133067  
Pune  
Date: 01.08.2022  
UDIN 22133067ANYYMZ9149

*Rupam*

**For Child Welfare & Action Foundation**

*Protima*  
Director  
Protima Sharma  
DIN: 05606776  
Director / Authorised Signatory

Director  
Meera Marthi  
DIN: 08415550

*M. S. Jais*  
Director / Authorised Signatory



**RUPAM TRIPATHI**  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 133067

Child Welfare and Action Foundation

April 2021 - March 2022

Note: 1 Other Expenses

Admin Expense	Amount
Computer and Internet Expense	11.89
Legal and professional fees	107.07
Program Expenses	Amount
Payroll Expenses	601.57
Printing and Stationary	19.87
Travel Expenses	5.91
Technology Development	1,059.64
Total Expenses	₹ 1,805.95

Director

Protima Sharma

DIN: 07606776

For Child Welfare & Action Foundation

Director / Authorised Signatory

Director

Meera Marthi

DIN: 08415550

For Child Welfare & Action Foundation

Director / Authorised Signatory

**Child Welfare and Action Foundation**

**Note 2. Others**

**April 2021 - March 2022**

Particulars	Total
Opening Balance Equity	60.00
TOTAL	₹ 60.00
Note 3. Long-term borrowings	

**As of March 31, 2021**

Particulars	Amount
Long Term Borrowings from Related Parties	
TOTAL	₹ 0.00
Note 4. Trade payables	

**As of March 31, 2022**

Particulars	Amount
Account Payable (Creditors)	
i. Outstanding Dues (MSME)	
ii. Outstanding Dues (non MSME)	439.68
iii. Uncategorised trade payables	
TOTAL	₹ 439.68
Note 5. Other current liabilities	

**As of March 31, 2022**

Particulars	Amount
Sales and service tax payable	
Current Liabilities	84.00
TOTAL	₹ 84.00
Note 6. Cash and cash equivalents	

**As of March 31, 2022**

Particulars	Total
Cash and cash equivalents	
Current	734.56
TOTAL	₹ 734.56

**Director**

**Protima Sharma**

DIN: 07606776

**For Child Welfare & Action Foundation**

*Protima Sharma*  
Director / Authorised Signatory

**Director**

**Meera Marthi**

DIN: 08415550

**For Child Welfare & Action Foundation**

*Meera Marthi*  
Director / Authorised Signatory



## Child Welfare and Action Foundation

### Significant Accounting Policies and Notes to Accounts for the year ended 31<sup>st</sup> March 2022

#### 1. System of Accounting:

- (1) The company generally follows the accrual system of accounting both to income and expenditure except those with significant uncertainties.
- (2) Financial statements are based on historical costs. The costs are not adjusted to reflect the impact of the changing value in the purchasing power of money.
- (3) Estimates and Assumptions used in the preparation of the financial statements are based on the relevant facts, circumstances as of the date of the financial statements which may differ from the actual results at a subsequent date.

2. **Impairment of assets:** The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these 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 future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

3. **Revenue Recognition:** Revenue is recognised as and when services are rendered.

4. **Retirement Benefits:** Provident Fund is not applicable.

5. **Earnings / (Loss) per Share:** Basic earnings / (loss) per share are calculated by dividing the net profit after tax / (loss) for the period attributable to the shareholders by the weighted average number of shares outstanding during the period.

6. **Provisions:** A provision is recognised when the company has a present obligation as a result of a 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) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet. These are re-valued at each balance sheet date and adjusted to reflect the current best estimate.

For Rupam Tripathi

Chartered Accountants

Membership No. 133067

Place: Pune

Date: 01.08.2022

UDIN: 22133067ANYYMZ9149

**RUPAM TRIPATHI**  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 133067



For Child Welfare & Action Foundation  
For and on behalf of the board

Director / Authorised Signatory  
Protima Sharma

Director

DIN: 07606776

For Child Welfare & Action Foundation  
Meera Marthi

Director / Authorised Signatory  
M. S. Meera

08415550

### Child Welfare and Action Foundation

Notes on Financial Statements as on 31st March, 2022

Child Welfare and Action Foundation				
Notes on Financial Statements as on 31st March, 2022				
Note Nos.	Particulars			
1	Contingent Liabilities: Rs.NIL			
2	Earnings per share ( EPS)			
	Particulars	2021-2022	2020-2021	
	Net profit for the year attributable to the Equity shareholders	108201.49	42678.97	
	Weighted average number of equity shares	6000	6000	
	Face value per share - `	10	10	
	Earnings per share - Basic & Diluted ( ` )	18.0336	7.1136	
3	Expenditure / Payment in Foreign Exchange			
	Sr. No.	Nature of Expenses	2021-2022	2020-2021
	1		NIL	NIL
4	Earnings/Receipts in Foreign Exchange			
	Sr. No.	Nature of Earnings/Receipts	2021-2022	2020-2021
	1		NIL	NIL
5	<u>Related Party Disclosure:</u>			
	As per Accounting Standard - 18 ( AS - 18 ) - Related Party Disclosures, as notified by the rules, the disclosure of transactions with the related parties as defined in the accounting standard are given below:			
	Nature of Relationship		Name of Parties	
	Key Management Personnel / Directors		Protima Sharma  Smriti Gupta	
	Entities in which KMP can exercise significant influence		Relationship	
	Peoplewiz Consulting LLP		Partner	
	Carpe Omnia Technologies Private Limited		Director	
	Fermyon Technologies India Private Limited		Director	

Sr. No.	Name of Associate Enterprises / person	Type of Relationship	Type of Transactions	Transactions during the Year 20-21	Transactions during the Year 21-22	Closing Balance for the year ended 31.03.2022	Closing Balance for the year ended 31.03.2021
6	The figures have been rounded off to the nearest of rupee one.						
7	Significant Accounting policies and Notes on Financial statement referred to above from an integral part of the balance sheet.						

As per our report of even date attached

For Child Welfare & Action Foundation

For and on behalf of

For and on Behalf of the Board

Rupam Tripathi

*Rupam*

Chartered Accountant

Protima Shinde / *Protima Shinde*  
Director / Authorised Signatory

(Membership no.: 133067)

Director - DIN 07606776

Place : Pune

Meera Marthi

Date : 01.08.2022

Director- DIN 08415550

UDIN: 22133067ANYYMZ9149

For Child Welfare & Action Foundation

**RUPAM TRIPATHI**  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 133067



*M. S. Meera*  
Director / Authorised Signatory