

**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*			
		₹ 150.88	₹ 39.56
c. Money received against share warrants			
		₹ 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			
e. Short-term loans and advances			
f. Other current assets	3	734.56	168.77
		₹ 734.56	₹ 168.77
<b>TOTAL</b>		₹ 734.56	₹ 168.77

As per our report of even date

Child Welfare and Action Foundation

For Rupam Tripathi  
Chartered Accountant

Rupam Tripathi

Proprietor

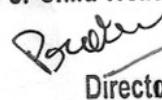
M. NO. 133067

Pune

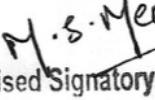
Date: 01.08.2022

UDIN 22133067ANYYMZ9149

For Child Welfare & Action Foundation

  
Director  
Protima Sharma  
Director/Authorised Signatory

For Child Welfare & Action Foundation

  
Director  
Meera Marthi  
DIN 00415550  
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		1,796.15	664.55
II. Other income		118.00	
III. Total Revenue (I + II)			
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	1	1,805.95	621.87
Total Expenses		₹ 1,805.95	₹ 621.87
V. Profit before exceptional, extraordinary and prior period items and tax (III - IV)			
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

As per our report of even date

For Rupam Tripathi  
 Chartered Accountant  
 Rupam Tripathi  
 Proprietor

M. NO. 133067  
 Pune

Date: 01.08.2022

UDIN 22133067ANYYM29149



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

For Child Welfare & Action Foundation

*Rajeev*  
 Director  
 Protima Sharma  
 Director / Authorised Signatory  
 DIN: 07606776

For Child Welfare & Action Foundation  
 Director  
 Meera Marthi  
 DIN: 08415550  
 Director / Authorised Signatory  
*M.S.Neel*

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
<b>Total Expenses</b>	<b>₹ 1,805.95</b>

Director

Protima Sharma

DIN: 07606776

For Child Welfare & Action Foundation

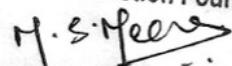
  
Director / Authorised Signatory

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
<b>TOTAL</b>	<b>₹ 60.00</b>

Note 3. Long-term borrowings

As of March 31, 2021

Particulars	Amount
Long Term Borrowings from Related Parties	
<b>TOTAL</b>	<b>₹ 0.00</b>

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	
<b>TOTAL</b>	<b>₹ 439.68</b>

Note 5. Other current liabilities

As of March 31, 2022

Particulars	Amount
Sales and service tax payable	
Current Liabilities	84.00
<b>TOTAL</b>	<b>₹ 84.00</b>

Note 6. Cash and cash equivalents

As of March 31, 2022

Particulars	Total
Cash and cash equivalents	
Current	734.56
<b>TOTAL</b>	<b>₹ 734.56</b>

Director

Protima Sharma

DIN: 07606776

For Child Welfare & Action Foundation

*Protima*  
Director / Authorised Signatory

Director

Meera Marthi

DIN: 08415550

For Child Welfare & Action Foundation

*Meera*

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: 22133067ANYMZ9149

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

Director / Authorised Signatory  
Protima Sharma

Director

DIN: 07606776

Director / Authorised Signatory  
M. S. Meere  
08415550



**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												
	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Nature of Expenses</th> <th>2021-2022</th> <th>2020-2021</th> </tr> </thead> <tbody> <tr> <td>1</td> <td></td> <td>NIL</td> <td>NIL</td> </tr> </tbody> </table>			Sr. No.	Nature of Expenses	2021-2022	2020-2021	1		NIL	NIL		
Sr. No.	Nature of Expenses	2021-2022	2020-2021										
1		NIL	NIL										
4	Earnings/Receipts in Foreign Exchange												
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1		NIL	NIL										
5	<b><u>Related Party Disclosure:</u></b>												
	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:												
	<table border="1"> <thead> <tr> <th>Nature of Relationship</th> <th>Name of Parties</th> </tr> </thead> <tbody> <tr> <td>Key Management Personnel / Directors</td> <td>Protima Sharma Smriti Gupta</td> </tr> <tr> <td>Entities in which KMP can exercise significant influence</td> <td>Relationship</td> </tr> <tr> <td>Peoplewiz Consulting LLP</td> <td>Partner</td> </tr> <tr> <td>Carpe Omnia Technologies Private Limited</td> <td>Director</td> </tr> <tr> <td>Fermyon Technologies India Private Limited</td> <td>Director</td> </tr> </tbody> </table>			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
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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

Protima Sharoor / Director

Chartered Accountant

Authorised Signatory

(Membership no.: 133067)

Director - DIN 07606776

Place : Pune

Meera Marthi

Date : 01.08.2022

Director- DIN 08415550

UDIN: 22133067ANYMZ9149

For Child Welfare & Action Foundation

RUPAM TRIPATHI  
CHARTERED ACCOUNTANT  
MEMBERSHIP NO. 133067



M. S. Meera  
Director / Authorised Signatory