

ANANDA FOUNDATION

www.anandafoundation.in

Balance Sheet as at March 31, 2024

CIN : U01100DL2019NPL348974

Particulars	Note	Rs.'000	
		As at March 31, 2024	As at 31, 2023
EQUITY & LIABILITIES			
Shareholders' Funds			
(a) Share Capital	2	2,600.00	100.00
(b) Reserves and Surplus	3	2,491.07	308.09
(C) Money Received against share warrants			
		5,091.07	408.09
Share application money pending allotment			
Non-Current Liabilities			
(a) Long-term liabilities	4	24,268.76	-
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long-term liabilities		-	-
(d) Long term Provisions		-	-
		24,268.76	-
Current liabilities			
(a) Short-Term Borrowings	5	3,511.00	-
(b) Trade payable			
(A) total outstanding dues of micro enterprises and small enterprises; and	6	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	6	10,451.69	413.64
(c) Other current liabilities	7	531.40	478.48
(d) Short-term provisions		-	-
		14,494.08	892.12
Total		43,853.93	1,300.21
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	8	24,817.78	246.55
(ii) Intangible assets		-	-
(iii) Capital work-in-progress	8	14,928.98	-
(iv) Intangible assets under development		-	-
(b) Non-current investments			
(c) Deferred tax assets (Net)			
(d) Long-term loans and advances			
(e) Other non-current assets			
		39,746.76	246.55
Current Assets			
(a) Current Investments			
(b) Inventory	9	482.80	154.75
(c) Trade Receivables	10	-	-
(d) Cash and cash equivalents	11	1,680.18	545.38
(e) Short-term loans and advances		-	-
(c) Other Current Assets	12	1,944.19	353.54
		4,107.17	1,053.66
Total		43,853.93	1,300.21
Significant Accounting Policies	1		
Other Notes	18		

Notes referred to above form an integral part of the Financial Statements
In terms of our report of even date attached

For Jain Sunny & Associates

(Chartered Accountants)

Firm Regd. No. 030604N

Sunny Jain
Sunny Jain
Proprietor
M. No. 541841

Place : Gurugram

Date : 25-09-24

UDIN : 24541841BKDZNB5648

For Ananda Foundation

Saket Sharma
Saket Sharma
Director
DIN : 02185827

Raziul Hasan
Raziul Hasan
Director
DIN:09780454

Place : Delhi

Date : 25-09-24

Place : Delhi

Date : 25-09-24



ANANDA FOUNDATION

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CIN : U01100DL2019NPL348974

Statement of Income and Expenditure for the Period ended March 31, 2024

Particulars	Note	Rs.'000	
		For the period ended March 31, 2024	For the period ended March 31, 2023
Income :			
(a) Revenue From Operations		-	-
(b) Grant and Donations	13	28,400.57	8,320.16
(b) Other Income	14	414.50	16.19
		28,815.07	8,336.35
Expenses:			
(a) Employee Benefit Expenses	15	3,264.99	2,908.05
(b) Depreciation and Amortization	7	565.26	179.27
(c) Interest	16	1,361.57	0.01
(d) Other Expenses	17	21,440.27	4,852.86
		26,632.09	7,940.19
Profit/ (Loss) Before Tax		2,182.98	396.16
Tax Expense:			
(a) Current Tax		-	-
(b) Deferred Tax		-	-
(c) MAT Credit Entitlement		-	-
Profit/ (Loss) After Tax		2,182.98	396.16
Earnings per Equity Share of Rs. 100/- each		83.96	39.62
Basic/Diluted	18	₹ 83.96	₹ 39.62
Significant Accounting Policies	1		
Other Notes	18		

Notes referred to above form an integral part of the Financial Statements
In terms of our report of even date attached

For Jain Sunny & Associates
(Chartered Accountants)
Firm Regd. No. 030604N
Sunny Jain
Proprietor
M. No. 541841

Place: Gurugram
Date: 25-09-24
UDIN: 24541841BKDZNB5648

For Ananda Foundation


Saket Sharma
Director
DIN : 02185827

Place: Delhi
Date: 25-09-24


Raziul Hasan
Director
DIN:09780454

Place: Delhi
Date: 25-09-24



ANANDA FOUNDATION
Notes forming part of the Financial Statements

Note 1: Significant Accounting Policies

a. Basis of accounting and preparation of financial statements

The financial statements of Ananda Foundation (The Company) have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP's comprise of accounting standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and the provisions of the Act (to the extent notified). The financial statements have been prepared in the format prescribed by Schedule III to the Companies Act, 2013.

b. Use of Estimates

The preparation of financial statements, in conformity with the generally accepted accounting principles, requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of financial statements and the reported amounts of revenues and expenses during the reported period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialized.

c. Foreign Currency Transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of transaction. Monetary items are translated at the year-end rates. The exchange difference between the rate prevailing on the date of transaction and on the date of settlement as also on translation of monetary items at the end of the year is recognized as income or expense, as the case may be.

d. Fixed Assets

Cost of fixed assets comprises of purchase price, duties, levies and any directly attributable cost for bringing each asset to its working condition for the intended use.

e. Depreciation

i) On Property, Plant and Equipment

Depreciation on items of Property, Plant and Equipment has been provided on Written Down Value Method (WDV) at the rates and in the manner by considering the useful lives prescribed in Schedule II to the Companies Act, 2013. A residual value of 5%, as prescribed in Schedule II to the Companies Act, 2013, is adopted to calculate the depreciation charge.

ii) On Intangible Assets

Intangible assets have been depreciated on Written Down Value Method (WDV) considering a useful life of 5-10 years.

f. Revenue recognition

All the expenditure are accounted for on accrual basis except otherwise stated. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue from services rendered is recognized as the service is performed based on agreements/ arrangements with the concerned parties.

g. Income Taxes

Tax expense comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, using the applicable tax rates. Deferred income tax reflects the current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation and losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.

h. Provisions & Contingent Liabilities

These, if any, are disclosed in the notes on accounts. Provision is made in the accounts if it becomes probable that an outflow of resources embodying economic benefits will be required to settle the obligation.

Provisions are recognized when the Company has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economics benefits will be required to settle the obligation, and a reliable estimate can be made. When the Company expects a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when reimbursement is virtually certain.

i. Lease

Assets taken on lease, under which the lessor effectively retains all the risks and rewards of ownership, are classified as operating lease. Operating lease payments are recognized as expense in the Statement of profit and loss.

j. Earnings Per Share

The earnings considered in ascertaining the Company's Earnings per Share ('EPS') comprise the net profit after tax. The number of shares used in computing the basic EPS is the weighted average number of shares outstanding during the year. The diluted EPS is calculated on the same basis as basic EPS, after adjusting for the effects of potential dilutive equity shares.



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Ananda foundation

H-112, Ananda House, Sector -63 Noida, Uttar Pradesh

CIN : U01100DL2019NPL348974

Cash Flow Statement for the year ended Mar 31, 2024

S.No	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
A	Cash flow from operating activities:		
	Net Profit/(loss) before tax	2,182.98	396.16
	Adjustments for :		
	Long Term Provisions (Gratuity and Leave)	-	-
	Depreciation & Amortization Expenses	565.26	179.27
	Financial Cost	1,361.57	0.01
	Interest received	414.50	16.19
	Cash Flow from Operation before Working Capital Changes	4,524.32	591.63
	Non-current,Current Liabilities and Provisions	52.92	-505.06
	Trade Payable	10,038.05	413.64
	(Increase) / decrease in Trade Receivables	-	-
	(Increase) / decrease in Inventories	-328.05	-130.90
	Loand & Advances. Other Current and non current Assets	-1,590.66	-20.50
	Cash flow from operating activities	12,696.58	348.81
	Direct Taxes paid	-	-
	Net cash from operating activities (A)	12,696.58	348.81
B	Cash flow from investing activities:		
	Purchase of Fixed Assets	-40,065.47	-31.80
	Interest Received on Investments	-414.50	-16.19
	Decrease In Non Current Investment (original maturity more than 3 months)	-	-
	Net cash flow from/(used in) investing activities (B)	-40,479.97	-47.99
C	Cash flow from financing activities:		
	Share Application Money Received	2,500.00	-
	Increase in Govt. Grants	-	-
	Proceeds from Borrowings (Net)	2,500.00	-
	Increase in Long Term Borrowings (Secured)	24,268.76	-
	Increase in Unsecured Borrowings	3,511.00	-
	Finance Cost Incurred	-1,361.57	-0.01
	Net cash flow from financing activities ©	28,918.19	-0.01
	Net increase/(decrease) in cash & cash equivalents(A+B+C)	1,134.80	300.80
	Cash & cash equivalents at the beginning of the year	545.39	244.58
	Cash & cash equivalents at the end of the year	1,680.18	545.38
	Components of cash and cash equivalents		
	Cash in hand	-	-
	-With banks on current accounts	1,680.18	545.38
	Fixed Deposit maturing in 3 months	-	-
	Cash & cash equivalents at the end of the year	1,680.18	545.38

See accompanying notes are an integral part of financial statements.

For Jain Sunny & Associates

(Chartered Accountants)

Firm Regd. No. 030604N

Sunny Jain
Proprietor
M. No. 541841

Place : Gurugram

Date : 25-09-24

UDIN : 24541841BKDZNB564R

For Ananda Foundation

Saket Sharma
Director
DIN : 02185827

Raziul Hasan
Director
DIN : 09780454

Place : Delhi

Date : 25-09-24

Place : Delhi

Date : 25-09-24



ANANDA FOUNDATION
CIN : U01100DL2019NPL348974
Notes Forming Part of The Financial Statements

Note 2: Share Capital

As at March 31, 2023	Rs.'000	
	As at March 31, 2024	As at March 31, 2023
Authorized Share Capital 2,60,000 Equity Shares of Rs. 10/- each	26,000.00	100.00
	26,000.00	100.00
Issued, Subscribed and Paid-up Share Capital 2,60,000 Equity Shares of Rs. 10/- each	2,600.00	100.00
	2,600.00	100.00

(a) Details of Equity Shares held by each shareholder holding more than 5% of total Equity Shares

Equity Shareholders	As at March 31, 2024		As at March 31, 2023	
	Number	% holding	Number	% holding
Radhey Shyam Dixit	1,30,000	50.00	5,000	50.00
Sunita Dixit	1,30,000	50.00	5,000	50.00
Total	2,60,000	100	10,000	100.00

(c) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the period

Particulars	Equity Shares			
	As at March 31, 2024		As at March 31, 2023	
	Number	INR	Number	INR
Shares outstanding at the beginning of the period*	10,000	100.00	100.00	100.00
Shares Issued during the period	2,50,000	2,500.00	-	-
Shares bought back during the period	-	-	-	-
Shares outstanding at the end of the period	2,60,000	2,600.00	100.00	100.00

c.) Terms/Rights attached to equity shares

The Company has one class of equity shares having a par value of INR 10 per share. Each shareholder is eligible for one vote per share held. 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.

d.) Shares held by promoters at the end of the year:

Promoters name	Rs.'000		
	No of Shares	% of total shares	% Change during the year
Radhey Shyam Dixit	130000	50%	Nil
Sunita Dixit	130000	50%	Nil
Total	260000	100%	

(e) Each equity Shares carries the same dividend & voting right.



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Ananda Foundation

CIN : U01100DL2019NPL348974

Registered Address:- Unit No: 41-42 Pandav Nagar, New Delhi - 110008

Note 6. Trade Payable

Rs.'000

Total outstanding dues of creditors other than micro & small enterprise

Particulars	Year	Not Due	Outstanding from following periods from due date of payment				Total
			Less than 1 Year	1 - 2 years	2-3 years	More than 3 years	
(i) MSME	CY		-	-	-	-	-
	PY			-			-
(i) Others	CY		10,451.69	-	-		10,451.69
	PY		413.64				413.64
(iii) Disputed dues - MSME	CY						-
	PY						-
(iv) Disputed Others	CY						-
	PY						-
Total	CY		10,451.69	-	-	-	10,451.69
	PY		413.64	-	-	-	413.64
Less: Allowance for credit loss	CY						-
	PY						-
Total Trade Receivable	CY		10,451.69	-	-	-	10,451.69
	PY		413.64	-	-	-	413.64



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Note 3: Reserves and Surplus

Rs.'000

Particulars	As at March 31, 2024	As at March 31, 2023
Opening Balance	308.09	-88.07
Add: Profit / (Loss) for the year	2,182.98	396.16
Closing Balance	2,491.07	308.09

Note 4: Long Term Borrowing

Rs.'000

Particulars	As at March 31, 2024	As at March 31, 2023
Secured Borrowing, Long Term (Secured against Hypothecation of Land ,Stocks, Debtors)	24,268.76	-
Closing Balance	24,268.76	-

Note 5: Short term Borrowing

Rs.'000

Particulars	As at March 31, 2024	As at March 31, 2023
Secured Borrowing (Secured against Hypothecation of Land ,Stocks, Debtors)	-	-
un-secured borrowing - related party	3,511.00	-
Closing Balance	3,511.00	-

Note 7. Current Liabilities

Rs.'000

Particulars	As at March 31, 2024	As at March 31, 2023
Expenses Payable	257.38	255.23
Other payable (IDFC)	-	-
Statutory dues payable	4.49	12.84
Salary payable	197.60	178.96
Staff payable	1.80	31.45
Gratuity Payable	70.13	-
Closing Balance	531.40	478.48

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ANANDA FOUNDATION
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Notes Forming Part of The Financial Statements

Note 9: Inventory

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Inventory stores and spare	328.65	0.60
Inventory - Others	154.15	154.15
Total	482.80	154.75

Note 10: Trade Receivable

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Unsecured, considered good		
a) Trade receivables outstanding for a period exceeding six months	-	-
b) Trade receivables outstanding for a period less than six months	-	-
Total	-	-

Note 11: Cash and Cash Equivalents

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Cash In Hand	-	-
SBI Bank A/C-701	25.34	545.38
Asix Bank-A/C-598	349.90	-
IDFC Bank-A/C-0069	1,101.11	-
IDFC Bank A/C-4530	203.83	-
Total	1,680.18	545.38

Note 12: Other Current Assets

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
TDS Receivable	7.35	7.35
Statutory dues	154.04	153.35
Advance to Creditors	168.63	160.46
Employees Advance	51.02	32.37
Prepaid expenses	1,563.16	-
Total	1,944.19	353.54

Note 13: Grant and Donations

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Donation Received	6,325.32	8,320.16
Grant from IDFC	22,075.25	-
Total	28,400.57	8,320.16



Note 14: Other Income

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Interest Income -Others	414.50	16.19
Total	414.50	16.19

Note 15: Employee Benefit Expenses

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Basic+VDA Expenses	3,168.09	1,414.45
Child Education Expenses	-	16.33
HRA EXPENSES	1.00	695.03
Special Allowance Expenses	1.00	644.00
Staff Welfare Expenses	94.89	138.25
Total	3,264.99	2,908.05

Note 16: Financial Charges

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Bank Charges	21.21	0.01
Interest on Loan	956.86	-
Loan Processing expense	383.50	-
Total	1,361.57	0.01

Note 8: Depreciation

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Tangible Assets	565.26	179.27
Intangible assets	-	-
Total	565.26	179.27

Note 17: Other Expenses

Particulars	Rs.'000	
	For the period ended March 31, 2024	For the period ended March 31, 2023
Consumable	3,642.05	1,231.51
Auditor Remuneration	50.00	25.00
Rates & Taxes	0.71	-
Rent	634.16	61.02
Legal & Professional Expenses	4,495.16	1,089.00
Insurance Exp	383.62	-
Other Expenses	99.76	12.69
Health Camp Expenses	2,385.90	345.43
ROC Expense	93.95	10.10
Freight charges	8.41	-
Printing & Stationery	403.13	-
Postage & Telephone	385.00	17.69
Gain on sale of assets	36.35	-
R&Maintenance - Others	-	17.39
Tranning and Capcity Bulding	2,471.09	-
Farmer Meeting and tranning Expensess	2,080.21	-
Office Expensess	459.02	-
Conveyance and Travel expensess	1,711.74	-
Project distrubution Expensess	2,100.00	-
Total	21,440.27	2,809.82



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Note 8 Fixed Assets

Schedule of Depreciation as per companies Act (Consolidated)

As on 31st March 2024

Particulars	Land	Building	Plant and Machinery	Computers	Furniture and fixtures	Office equipment's	Biological Assets	Vehicles	CWIP Building & Plant	Total
Balance as at April 1, 2023	-	-	-	-	-	754.10	-	-	-	754.10
Additions	-	-	1,952.34	589.41	119.52	1,260.18	21,385.05	-	14,928.98	40,235.48
Disposals	-	-	-	-	-	-	170.00	-	-	170.00
Balance as at March 31, 2024	-	-	1,952.34	589.41	119.52	2,014.28	21,215.05	-	14,928.98	40,819.58
DEPRECIATION										
Balance as at April 1, 2023	-	-	-	-	-	507.55	-	-	-	507.55
Depreciation for the year	-	-	263.44	61.78	11.19	228.87	-	-	-	565.27
Accumulated depreciation on disposals	-	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2021	-	-	263.44	61.78	11.19	736.42	-	-	-	1,072.82
NET BLOCK										
As at March 31, 2023	-	-	1,688.91	527.63	108.33	1,277.86	21,215.05	-	14,928.98	39,746.76
As at March 31, 2023	-	-	1,688.91	527.63	108.33	246.55	-	-	-	246.55



S. Shrivastava

[Signature]

Related Party Disclosures

Name of the related parties & nature of relationship

Related Parties with whom transaction has taken place

Party	Relation
Gopaljee Agro Products Private Limited	Company having common director/shareholder
Dairy India Private Limited	Company having common director/shareholder
MDS Infra Project (P) Ltd	Company having common director/shareholder
Killa Financials	Company having common director/shareholder
Kisaan Vikas Milk Producer Ltd	Company having common director/shareholder
Libra Craft Pvt Ltd	Company having common director/shareholder
Ananda Foods Ltd	Company having common director/shareholder
Pyaar Dulaar Product Limited	Company having common director/shareholder
R.S.Dixit HUF	An entity owned by director/shareholder

Key Management Personnel

Party	Position
Saket Sharma	Director
Raziul Hasan	Director

Transactions during the year

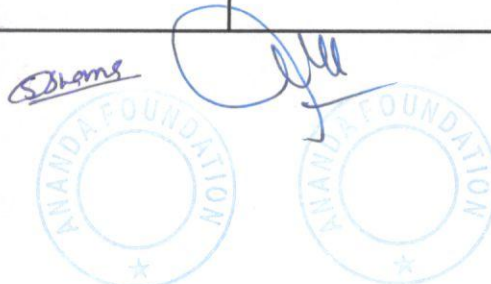
(Rs. In thousand)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Dairy India Private Limited		
Purchase of material	1,651.32	
Advance	1,701.67	
Donation/CSR	1,726.74	1,080.59
Ananda Dairy Limited		
CSR	1,785.00	886.20
Expenses re-imburement		9.50
Ananda House (P) Ltd		
Rent	12.00	
Radhey Shyam Dixit		
Loan	2,100.00	-
Sunita Dixit		
Loan	1,411.00	-

Balances as at the year end

(Rs. In thousand)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
As (Payables)/Receivable		
Dairy India Private Limited	2,693.86	-
Ananda Dairy Limited	106.87	-
Sunita Dixit		
Radhey Shyam Dixit		



Note 18 : Other Notes

i. Earnings Per Share

Particulars	Rs.'000	
	For the year ended March 31, 2024	For the year ended March 31, 2023
Net profit/(loss) for the year/period attributable to the equity shareholders	2,182.98	396.16
Weighted average no. of equity shares (Basic and Diluted)	26,000	1,000
Par value of equity share	-	-
Earnings per share - Basic & Diluted	83.96	39.62

ii. Auditors Remuneration

Particulars	Rs.'000	
	For the year ended March 31, 2024	For the year ended March 31, 2023
Audit Fees	50.00	25.00
	50.00	25.00

iii. Disclosures required under section 22 of the Micro, Small and Medium Enterprises Development Act, 2006

The Company has compiled this information based on the current information in its possession. As at 31st March 2024, No supplier has intimated the Company about its status as a Micro or Small Enterprise or its registration with the appropriate authority under the Micro, Small and Medium Enterprises Development Act, 2006.

iv. Balances of items of current assets are subject to confirmation. However, in the opinion of the management, the realisable value of such assets, in the ordinary course of business, will not be less than the value which is stated in Balance Sheet.

Signatures to Notes 1 to 18

In terms of our report of even date attached

For Jain Sunny & Associates
(Chartered Accountants)
Firm Regd. No. 030604N

Sunny Jain
Proprietor
M. No. 541841

Place : Gurugram

Date : 25-09-24

UDIN : 24541841BKD2NB5648

For Ananda Foundation

Saket Sharma
Director
DIN : 02185827

Place : Delhi

Date : 25-09-24

Raziul Hasan
Director
DIN: 09780454

Place : Delhi

Date : 25-09-24

