

M/S SABKA DOCTOR FOUNDATION
BALANCE SHEET AS AT 31ST MARCH'2021

| PARTICULARS | NOTE NO. | Year Ended on 31st March,2021 |
|---|----------|-------------------------------|
| ASSETS AND LIABILITIES | | Amount (INR) |
| I. Equity & Liabilities | | |
| (1) Shareholders Funds | | |
| (a) Share Capital | 3 | 50,000 |
| (b) General Reserve | 4 | (42,695) |
| Shareholders Funds (A) | | 7,305 |
| (2) Current Liabilities | | |
| (a) Other current liabilities | 5 | 267,400 |
| Current Liabilities (C) | | 267,400 |
| Total Equity & Liabilities (A+B+C) | | 274,705 |
| II. ASSETS | | |
| (1) Current Assets | | |
| (a) Cash & Cash equivalents | 6 | 249,705 |
| (b) Sundry Debtors | 7 | 25,000 |
| Total Current assets (A) | | 274,705 |
| Total Assets (A) | | 274,705 |
| Summary of significant accounting policies | 2 | |

The accompanying notes are an integrals part of the financial statements 1-11

As per our report of even date

For RAKESH A JAIN & ASSOCIATES

Firm Regn. No.: 032195N

Chartered Accountants

For and on behalf of the Board of Directors

CA RAKESH JAIN
 PROPRIETOR
 Membership No. 508569

INDU GOEL
 Director
 DIN :- 07951772

SWATI SOHARIA
 Director
 DIN :- 08958195

Place: New Delhi
 Date: 27-11-2021

**M/S SABKA DOCTOR FOUNDATION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH'2021**

| PARTICULARS | NOTE NO. | Year Ended on 31st March,2021 |
|--|----------|----------------------------------|
| | | Amount (INR) |
| Continuing Operations | | |
| Revenue- General Donations | | - |
| Other Income | 8 | - |
| Total Revenue | | - |
| EXPENSES | | |
| Finance Cost | 9 | 295 |
| Other Expenses | 10 | 42,400 |
| Total Expenses (8+9+10+11) | | 42,695 |
| Earning before exceptional items, extraordinary items, tax, | | (42,695) |
| Less:- Exceptional items | | - |
| Profit \ (Loss) before extraordinary items and tax | | (42,695) |
| Less:- Extraordinary Items | | - |
| Less:- Prior Period Expense | | - |
| Less:- Prior Period Income | | - |
| Profit / (Loss) before tax | | (42,695) |
| Tax expenses | | |
| Current tax | | - |
| Deferred tax | | - |
| Profit / Loss from continuing operations | | (42,695) |
| Profit / Loss for the year | | (42,695) |
| Basic EPS | 11 | (8.54) |
| Diluted EPS | | (8.54) |

The accompanying notes are an integrals part of the financial statements

1-11

As per our report of even date

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Firm Regn. No.: 032195N

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INDU GOEL
Director
DIN :- 07951772

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Director
DIN :- 08958195

Place: New Delhi
Date: 27-11-2021

M/S SABKA DOCTOR FOUNDATION
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

M/S SABKA DOCTORS FOUNDATION. ("the company") is a Section 8 Company incorporated in India under the Companies Act, 2013. The company was incorporated on 11th November, 2020. The company is a not for profit company registered as per section 8 carrying on the charitable activities etc.

SIGNIFICANT ACCOUNTING POLICIES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

2. SIGNIFICANT ACCOUNTING POLICIES.

The following are the significant accounting policies have been adopted by the company as per applicability in the presentation and preparation of financial statements.

a) Basis of Preparation:

The financial statements of the Company are prepared under Historic Cost Convention in accordance with the Generally Accepted Accounting principles (GAAP) under Historical Cost Conventions comprising mandatory Accounting Standards notified under section 133 of the Company Act ,2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 of the Ministry of Corporate Affairs in respect of Section 133 of the Companies Act, 2013 and the relevant provisions thereof.

b) Use of Estimates:

The preparation of the financial statements in conformity with the GAAP requires the Management 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 expenses during the period. Changes in the estimates are reflected in the financial statements in which changes are made and if material, their effects are disclosed in the financial statements.

c) Revenue Recognition:

i) Revenue from donations has been recognized on the receipt basis. The sale of services/sale of material are recognized on the basis of invoice raised to the clients.

ii) Scrap Sale has been recognized on the basis of actual receipts.

iii) Interest on investment is accounted for on accrual basis. During the year any interest received on Fixed deposit has been based on the TDS deducted from the Bank.

d) Employee Benefits:

i) Companies liability towards defined contribution plan as defined in accounting standard 15 is accounted for and paid in the subsequent financial year.

ii) The eligible employees of the company are entitled to receive the benefits of the Provident Fund, a defined contribution plan in which both the employees and the Company is making the monthly contribution. The employer contribution is charged off to the Profit & loss Account.

iii) The Employee State Insurance which are defined contribution schemes are charged to the Statement of Profit & Loss Account to the extent of Employers Contribution.

iv) The company provides for contribution towards gratuity fund, Leave Encashment and the bonus during the year. Therefore, the post-employment and the other long-term benefits are recognized as an expense in the Statement of Profit and Loss at the present value of the amount determined using Actuarial Valuation techniques in the year the employee renders the Service.

M/S SABKA DOCTOR FOUNDATION
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

e) Provision and Contingencies:

A provision is recognized 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 and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date and are not discounted to present value.

Contingent liabilities are disclosed on the basis of judgment of management/independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate though there is no contingent liability during the financial year ended as on 31st March 2021.

f) Earnings per share:

Basic earning per share is calculated by dividing the net profit or loss for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating the diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of equity shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date.

g) Other significant disclosure:

a) The other current assets and long term loans & advances have a value of realization in the ordinary course of business at least equal to the amount at which they are stated in the books of accounts and provisions for all known liabilities are adequate and considered reasonable.

b) Balances under current assets & liabilities and long-term borrowings are subject to confirmation.

c) Figures have been rounded off to the nearest Rupees.

2. Previous Year figures have been regrouped and re-arranged wherever necessary.

As per our report of even date

For RAKESH A JAIN & ASSOCIATES

Firm Regn. No.: 032195N

Chartered Accountants

For and on behalf of the Board of Directors

CA RAKESH JAIN
PROPRIETOR
Membership No. 508569

INDU GOEL
Director
DIN: 07951772

SWATI SOHARIA
Director
DIN: 08958195

Place: New Delhi

Date: 27-11-2021

M/S SABKA DOCTOR FOUNDATION

Notes forming part of the financial statements

Note No. 3

| Particulars | As at 31st MARCH'2021 | |
|---|-----------------------|---------------|
| | Number of Shares | Amount (Rs.) |
| (a) Authorised Share Capital | 100,000 | 1,000,000 |
| Equity Shares of 10/- each | 100,000 | 1,000,000 |
| (b) Issued, subscribed and fully paid -up share capital | | |
| Equity Shares of 10/- each | 2,500 | 25,000 |
| (b) Issued, subscribed and not fully paid -up share capital | | |
| Equity Shares of 10/- each | 2,500 | 25,000 |
| Total | 5,000 | 50,000 |

| Particulars | | | | | | | | |
|--|--------------------------------------|-------------------------|-------|------|------------|----------|------------------------------|---------------------------------------|
| Notes: | | | | | | | | |
| (i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period: | | | | | | | | |
| Particulars | Opening Balance as on 1st April 2020 | Incorporation Allotment | Bonus | ESOP | Conversion | Buy back | Other changes (give details) | Closing Balance as on 31st March 2021 |
| Equity shares with voting rights | | | | | | | | |
| Year ended 31 March, 2021 | | | | | | | | |
| - Number of shares | - | 5,000 | - | - | - | - | - | 5,000 |
| - Amount (₹) | - | 50,000 | - | - | - | - | - | 50,000 |

Note No. 1 Share capital (contd.)

| Particulars | | | | | | | |
|--|----------------------------------|---|----------------------------------|---|--|--|------------------------------|
| Notes: | | | | | | | |
| (ii) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates: | | | | | | | |
| Particulars | Equity shares with voting rights | Equity shares with differential voting rights | Equity shares with voting rights | Equity shares with differential voting rights | Compulsorily convertible preference shares | Optionally convertible preference shares | Redeemable preference shares |
| | Value | Number of shares | | | | | |
| | | | | | | | |

(iii) Details of shares held by each shareholder holding more than 5% shares:

| Class of shares / Name of shareholder | As at 31st March'2021 | |
|---------------------------------------|-----------------------|-----------------------------------|
| | Number of shares held | % holding in that class of shares |
| Equity shares with voting rights | | |
| Ms. Indu Goel | 2,500 | 50.00% |
| Mr. Swati Soharia | 2,500 | 50.00% |

(iv) Rights, preference and restrictions attached to Shares

Equity Shares

The Company has one class of Equity Shares referred to as Equity Shares having at par value of Rs.10/- each. Each Shareholder is entitled to one vote per share. In the event of liquidation, the equity-holders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

M/S SABKA DOCTOR FOUNDATION
Notes forming part of Balance Sheet

| Note No. 4 | AS AT 31ST MARCH'2021 |
|--|------------------------------|
| | Amount (INR) |
| General Reserve | |
| Surplus (Deficit) in Statement of Income and Expenditure | |
| Opening balance | - |
| Add: Transferred from surplus in Statement of Income and Expenditure | (42,695) |
| Closing balance | (42,695) |

| Note No. 5 | AS AT 31ST MARCH'2021 |
|----------------------------------|------------------------------|
| | Amount (INR) |
| Other Current Liabilities | |
| Audit Fee Payable | 15,000 |
| Professional Charges Payable | 27,400 |
| Advances | 225,000 |
| Total | 267,400 |

| Note No. 6 | AS AT 31ST MARCH'2021 |
|-----------------------------------|------------------------------|
| | |
| Cash & Cash Equivalent | |
| Cash in Hand | - |
| Balances with Banks | |
| In Current Accounts (HDFC Bank) | 249,705 |
| Total | 249,705 |

| Note No. 7 | AS AT 31ST MARCH'2021 |
|-----------------------|------------------------------|
| | |
| Sundry Debtors | |
| Swati Soharia | 25,000 |
| | - |
| Total | 25,000 |

M/S SABKA DOCTOR FOUNDATION
Notes forming part of Profit & Loss A/c

| Note No. 8 | From 1st April 2020 TO 31ST MARCH 2021 |
|------------------|---|
| | Amount (INR) |
| Donations | |
| Genral Donations | - |
| Total | - |

| Note No. 9 | From 1st April 2020 TO 31ST MARCH 2021 |
|----------------------|---|
| | Amount (INR) |
| Finance Costs | |
| Bank Charges | 295.00 |
| Total | 295.00 |

| Note No. 10 | From 1st April 2020 TO 31ST MARCH 2021 |
|-----------------------|---|
| | Amount (INR) |
| Other Expenses | |
| Audit Fee | 15,000 |
| Professional Charges | 27,400 |
| Total | 42,400 |

| Particulars | From 1st April 2020 TO 31ST MARCH 2021 |
|---------------------------------------|---|
| | Amount (INR) |
| i) Payment to Auditors | |
| As Auditors- | |
| Statutory Audit Fees & Tax Audit Fees | 15,000 |
| Total | 15,000 |

| Note No. 11 | From 1st April 2020 TO 31ST MARCH 2021 |
|---|---|
| | Amount (INR) |
| Earning Per Share | |
| Profit/(Loss) attributable to equity shareholders | (42,695) |
| Weighted average number of Equity Shares | 5,000 |
| Basic and Diluted* Earnings per Share (Rs`) | (8.54) |
| Nominal Value of an Equity Share (Rs.) | 10.00 |

*The Company does not have any potential outstanding diluted equity shares.

| Sabka Doctor Foundation | | |
|--------------------------------|--------------------------------|-------------------|
| Trial Balance | | |
| 1-Apr-2020 to 31-Mar-2021 | | |
| Particulars | Sabka Doctor Foundation | |
| | 1-Apr-2020 to 31-Mar-2021 | |
| | Closing Balance | |
| | Debit | Credit |
| Capital Account | | 50,000.00 |
| Indu Goel - Capital | | 25,000.00 |
| Swati Soharia- Capital | | 25,000.00 |
| Loans | | 225,000.00 |
| Unsecured Loans | | 225,000.00 |
| Current Liabilities | | 267,400.00 |
| Sundry Creditors | | 42,400.00 |
| Corpus Fund | | 225,000.00 |
| Current Assets | 274,705.00 | |
| Sundry Debtors | 25,000.00 | |
| Bank Accounts | 249,705.00 | |
| Kotak Bank- 1912 | 249,705.00 | |
| Indirect Incomes | | - |
| General Donations | | - |
| Indirect Expenses | 42,695.00 | |
| Audit Fees | 15,000.00 | |
| Bank Charges | 295.00 | |
| Professional Charges | 27,400.00 | |
| Grand Total | 317,400.00 | 317,400.00 |