

M/S SABKA DOCTOR FOUNDATION
(A COMPANY LICENSED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)
BALANCE SHEET AS AT 31ST MARCH'2022

PARTICULARS	NOTE NO.	Year Ended on 31st	Year Ended on 31st
		March,2022	March,2021
ASSETS AND LIABILITIES		Amount (INR'00)	Amount (INR'00)
I. Equity & Liabilities			
(1) Shareholders Funds			
(a) Share Capital	3	500.00	500.00
(b) Reserve & Surplus	4	58,579.65	1,823.05
Shareholders Funds (A)		59,079.65	2,323.05
(2) Current Liabilities			
(a) Trade Payable	5	244.50	-
(b) Other current liabilities	6	331.50	424.00
Current Liabilities (C)		576.00	424.00
Total Equity & Liabilities (A+B+C)		59,655.65	2,747.05
II. ASSETS			
(1) Current Assets			
(a) Cash & Cash equivalents	7	59,655.65	2,497.05
(b) Sundry Debtors	8	-	250.00
Total Current assets (A)		59,655.65	2,747.05
Total Assets (A)		59,655.65	2,747.05

Summary of significant accounting policies **2**

The accompanying notes are an integrals part of the financial statements **1-17**

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
 PROP
 Membership No. 508569

INDU GOEL
 Director
 DIN :- 07951772

SWATI SOHARIA
 Director
 DIN :- 08958195

Place: New Delhi
 Date:

M/S SABKA DOCTOR FOUNDATION
(A COMPANY LICENSED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)
STATEMENT OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH'2022

PARTICULARS	NOTE NO.	Year Ended on 31st March,2022	Year Ended on 31st March,2021
		Amount (INR'00)	Amount (INR'00)
Continuing Operations			
Grant or Donations Received	9	51.00	-
Other Income	10	366.11	-
Total Income		417.11	-
EXPENSES			
Programme Expense	11	543.40	-
Finance Cost	12	3.81	2.95
Other Expenses	13	1,513.30	424.00
Total Expenses		2,060.51	426.95
Earning before exceptional items, extraordinary items, tax, Less:- Exceptional items		(1,643.40) -	(426.95) -
Profit \ (Loss) before extraordinary items and tax Less:- Extraordinary Items Less:- Prior Period Expense Less:- Prior Period Income		(1,643.40) - - -	(426.95) - - -
Profit / (Loss) before tax Tax expenses Current tax Deferred tax		(1,643.40) - -	(426.95) - -
Profit / Loss from continuing operations		(1,643.40)	(426.95)
Profit / Loss for the year		(1,643.40)	(426.95)
Basic EPS	14	(32.87)	(8.54)
Diluted EPS		(32.87)	(8.54)

The accompanying notes are an integrals part of the financial statement: **1-17**

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

PROP

Membership No. 508569

INDU GOEL

Director

DIN :- 07951772

SWATI SOHARIA

Director

DIN :- 08958195

Place: New Delhi

Date:

M/S SABKA DOCTOR FOUNDATION
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

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 unrestricted grants and donations received by the company are recognised as income in the accounts in the year of receipt. 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.

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.

M/S SABKA DOCTOR FOUNDATION
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

g) Taxes on Income:

The Company has license to operate under section 8 of the Companies Act, 2013 and Certificate of registration under Section 12A and 80G of the Income Tax Act, 1961. Accordingly, the Company is not liable to pay Income Tax under Income Tax Act, 1961,

h) 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-classified wherever considered necessary to make them comparable with current year.

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:

M/S SABKA DOCTOR FOUNDATION

Notes forming part of the financial statements for the year ended on 31st March 2022

Note No. 3

Particulars	As at 31st MARCH'2022		As at 31st MARCH'2021	
	Number of Shares (Nos'00)	Amount (Rs'00)	Number of Shares (Nos'00)	Amount (Rs'00)
(a) Authorised Share Capital	1,000.00	10,000.00	1,000.00	10,000.00
Equity Shares of 10/ each	1,000.00	10,000.00	1,000.00	10,000.00
(b) Issued share capital				
Equity Shares of 10/ each	25.00	250.00	25.00	250.00
(c) subscribed and fully paid -up share capital				
Equity Shares of 10/ each	25.00	250.00	25.00	250.00
Total	50.00	500.00	50.00	500.00

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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 2021	Incorporation Allotment	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance as on 31st March 2022
Equity shares with voting rights								
Year ended 31 March, 2021								
- Number of shares (Nos'00)	50.00	-	-	-	-	-	-	50.00
- Amount (Rs'00)	500.00	-	-	-	-	-	-	500.00

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'2022	
	Number of shares held (Nos'00)	% holding in that class of shares
Equity shares with voting rights		
Ms. Indu Goel	25.00	50.00%
Mr. Swati Soharia	25.00	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.

(iii) Details of Promotor shareholders holding:

Name of Promotor	As at 31st March'2022	
	Number of shares held (Nos'00)	% holding in that class of shares
Equity shares with voting rights		
Ms. Indu Goel	25.00	50.00%
Mr. Swati Soharia	25.00	50.00%

Note No. 6	AS AT 31ST MARCH'2022	AS AT 31ST MARCH'2021
	Amount (INR'00)	Amount (INR'00)
Other Current Liabilities		
Audit Fee Payable	200.00	150.00
TDS Payable	81.50	-
Professional Charges Payable	50.00	274.00
Total	331.50	424.00

Note No. 7	AS AT 31ST MARCH'2022	AS AT 31ST MARCH'2021
	Amount (INR'00)	Amount (INR'00)
Cash & Cash Equivalent		
Cash in Hand	50.00	-
Balances with Banks		
Kotak Mahindra Bank	59,605.65	2,497.05
Total	59,655.65	2,497.05

Note No. 8	AS AT 31ST MARCH'2022	AS AT 31ST MARCH'2021
	Amount (INR'00)	Amount (INR'00)
Sundry Debtors		
Sundry Debtors	-	250.00
	-	-
Total	-	250.00

M/S SABKA DOCTOR FOUNDATION

Notes forming part of Income & Expenditure A/c for the year ended on 31st March 2022

Note No. 9	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00'00)	Amount (INR'00)
Donations		
Genral Donations	51.00	-
Total	51.00	-

Note No. 10	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Other Income		
Interest Income	366.11	-
Total	366.11	-

Note No. 11	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Programme Expense		
CPR Training Programme	543.40	-
Total	543.40	-

Note No. 12	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Finance Costs		
Bank Charges	3.81	2.95
Total	3.81	2.95

Note No. 13	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Other Expenses		
Audit Fee	286.00	150.00
Rent Expense	900.00	-
Professional Charges	327.30	274.00
Total	1,513.30	424.00

Particulars	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
i) Payment to Auditors		
As Auditors-		
Statutory Audit Fees & Tax Audit Fees	286.00	150.00
Paid for Other Matters	327.30	274.00
Total	613.30	424.00

Note No. 14	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Earning Per Share		
Profit/(Loss) attributable to equity shareholders	(1,643)	(427)
Weighted average number of Equity Shares	50	50
Basic and Diluted* Earnings per Share (Rs`)	(32.87)	(8.54)
Nominal Value of an Equity Share (Rs.)	10.00	10.00

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

M/S SABKA DOCTOR FOUNDATION

Notes forming part of Balance Sheet for the year ended on 31st March 2022

15. Related Party Disclosures**Details of related parties:**

Description of relationship	Names of related parties
Key Management Personnel (KMP)	Mrs. Indu Goel and Mrs. Swati Soharia (Directors)
Relatives of KMP	-
Company in which KMP / Relatives of KMP can exercise significant influence	PHOENIX (FEENIX) MEDICAL EDUCATION AND RESEARCH SERVICE PVT.LTD. (Mrs. Indu Goel is Common Director)
Note: Related parties have been identified by the Management.	

Transactions During the Year	From 1st April 2021 TO 31ST MARCH 2022	From 1st April 2020 TO 31ST MARCH 2021
	Amount (INR'00)	Amount (INR'00)
Renending of Services	448.40	-
Total	448	-

Balance at the year end	As AT 31ST MARCH 2022	As AT 31ST MARCH 2022
	Amount (INR'00)	Amount (INR'00)
Current Laibility	-	-
Total	-	-

16. The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their conespence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information received and available with the Company, there are no amounts payable to Micro and Small Enterprises (Suppliers) covered under the Micro, Small and

Note-17: Ratios

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021	Variance	Reasons for Variance
	Rs.	Rs.	Rs.	Rs.
Note 21 Key ratios				
(a) Current Ratio	103.57	6.48	97.09	This is due to increase in Donations
- Current Assets	59,655.65	2,747.05		
- Current Liabilities	576.00	424.00		
(d) Return on Equity Ratio	(32.87)	(8.54)	(24.33)	This is due to Utilization of Fund more than the Donations Received
- Net Profits after taxes – Preference Dividend (if any)	(1,643.40)	(426.95)		
- Average Shareholder's Equity	50.00	50.00		

Note: Applicable ratios have been disclosed. The Other Ratios are either not applicable or not viable to calculate for disclosure.

Sabka Doctor Foundation

20-B,PKT B, SIDDHARTHA EXTENSION

Trial Balance

1-Apr-21 to 31-Mar-22

Particulars	Closing Balance	
	Debit	Credit
Capital Account		61,15,000.00
Corpus Fund		60,65,000.00
Indu Goel - Capital		25,000.00
Swati Soharia- Capital		25,000.00
Current Liabilities	3,800.00	61,400.00
Duties & Taxes		8,150.00
Sundry Creditors	3,800.00	28,250.00
Audit Fees Payable		20,000.00
Provision for Expense		5,000.00
Current Assets	59,65,564.86	
Cash-in-Hand	5,000.00	
Bank Accounts	59,60,564.86	
Direct Incomes		5,100.00
General Donations		5,100.00
Direct Expenses	54,340.00	
Programme Expense	54,340.00	
Indirect Incomes		36,611.00
Interest Income		36,611.00
Indirect Expenses	1,51,711.14	
Audit Fees	28,600.00	
Bank Charges	381.14	
Professional Charges	32,730.00	
Rent Expense	90,000.00	
Profit & Loss A/c	42,695.00	
Grand Total	62,18,111.00	62,18,111.00

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		2,25,000.00
Unsecured Loans		2,25,000.00
Current Liabilities		2,67,400.00
Sundry Creditors		42,400.00
Corpus Fund		2,25,000.00
Current Assets	2,74,705.00	
Sundry Debtors	25,000.00	
Bank Accounts	2,49,705.00	
Kotak Bank- 1912	2,49,705.00	
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	3,17,400.00	3,17,400.00