

A S SHAIKH & CO.
CHARTERED ACCOUNTANTS

201, PARK AVENUE,
SAIYEDWADA
KHANPUR, AHMEDABAD 380 001

H RUSTOM & CO.
CHARTERED ACCOUNTANTS

1ST FLOOR, MISTRY CHAMBERS,
NEAR CAMA HOTEL,
KHANPUR, AHMEDABAD 380 001

**AUDIT REPORT
AND
FINANCIAL STATEMENTS
OF**

**BAPU FOUNDATION FOR LEARNING
ON MIND AND DISCOURSE**

**FOR THE
FINANCIAL YEAR**

2021-22

ASSESSMENT YEAR

2022-23

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

Report on the Financial Statements

We have audited the accompanying financial statements of **BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE** (CIN No. U85300PN2021NPL203051), which comprise the Balance Sheet as at **31st March, 2022**, the Statement of Income & Expenditure account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall

201, Park Avenue, Saiyedwada
Khanpur, Ahmedabad 380 001

1st Floor, Mistry Chambers, Near Cama Hotel,
Khanpur, Ahmedabad 380 001



presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March, 2022**, and its surplus for the year ended on that date.

Report on Other Legal and Regulatory Requirements As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income & Expenditure account dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigation.
 - ii. There are no long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. The Company has been licensed under Section 8 of the Companies Act, 2013 and has not paid any dividend till date and hence no amount is required to be transferred to Investor Education and Protection Fund.

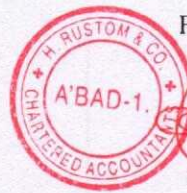
For A S Shaikh & Co.
Chartered Accountants
Firm Registration No. 139775W



Aslam Shaikh
Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460

Place: Ahmedabad
Date: 07/09/2022

For H. Rustom & Co.
Chartered Accountants
Firm Registration No. 108908W



(HRD Dalal)
(HRD Dalal)
Proprietor
Membership No. 31368
UDIN: 22031368ASDCWW4449

Place: Ahmedabad
Date: 07/09/2022

BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE
Statement of Cash Flows
For the Years Ending March 31, 2022

Particulars	2022	2021
Cash Flows from Operating Activities		
Net Income	-	-
Add:- Expenses Not Requiring Cash:		
Depreciation	-	-
Income Tax	-	-
Differed Tax	-	-
Other	11,488.00	-
	11,488.00	-
Add:- Decrease in Current Assets :-		
Trade receivables	-	-
Short-term loans and advances	-	-
Other Current Assets	-	-
	-	-
Less :- Increase in Current Assets :-		
Inventories	-	-
Short-term loans and advances	-	-
Trade receivable	-	-
Short-term loans and advances	-	-
Other current assets	-	-
	-	-
Add:- Increase in Current Liability :		
Short Term Borrowings	-	-
Trade payables	-	-
Other current liabilities	22,00,000.00	-
Short-term provisions	-	-
	22,00,000.00	-
Less:- Decrease in Current Liabilities-		
Trade payables	-	-
Short Term Provision	-	-
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	22,11,488.00	-
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	-	-
Less:- Purchase of New Equipment	-	-
Less:- Investments Increased	-	-
Net Cash Used for Investing Activities	-	-
Add Share Capital	-	-
Add Long-term borrowings	-	-
Less:- Long-term borrowings	-	-
Net Cash from Financing Activities	-	-
	22,11,488.00	-
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	-	-
CASH, & CASH EQUIVALENT AT THE END OF YEAR	22,11,488.00	-

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W

HRD Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022



For A S Shaikh & Co.
Chartered Accountants
Firm Rgd No.139775W

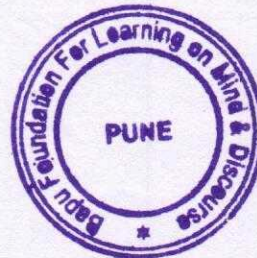
Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460
Place : Ahmedabad
Date: 07/09/2022



FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298
Place : Pune
Date: 06/09/2022

(Handwritten signature)



(Handwritten signature)

DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299
Place : Pune
Date: 06/09/2022

BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

CIN : U85300PN2021NPL203051 | Licenced under section 8 (1) of the Companies Act, 2013 | Section 8 Licence Number :127591
Flat No- 704, Nyati Estate Bld Filicium Sno- 3, Hissa 1, Mohammadwadi, Hadapsar, Pune, Maharashtra, 411028

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting Period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	-	-
(b) Reserves and surplus	2	11,488.00	-
(b) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	-	-
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	-	-
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
(c) Other current liabilities	6	22,00,000.00	-
(d) Short-term provisions	7	-	-
TOTAL		22,11,488.00	-
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment	8	-	-
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	-	-
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments			
(b) Inventories	10	-	-
(c) Trade receivables	11	-	-
(d) Cash and cash equivalents	12	22,11,488.00	-
(e) Short-term loans and advances	13	-	-
(f) Other Current Assets	14	-	-
TOTAL		22,11,488.00	-

See accompanying notes forming part of the financial statements

In terms of our report attached.

For H.Rustom & Co.
Chartered Accountants
Firm Regd No. 108908W

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W

HRD Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022

Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460
Place : Ahmedabad
Date: 07/09/2022

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

[Signature]
BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298
Place : Pune
Date: 06/09/2022

[Signature]
DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299
Place : Pune
Date: 06/09/2022



BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

CIN : U85300PN2021NPL203051 | Licenced under section 8 (1) of the Companies Act, 2013 | Section 8 Licence Number :127591

Flat No- 704, Nyati Estate Bld Filicium Sno- 3, Hissa 1, Mohammadwadi, Hadapsar, Pune, Maharashtra, 411028

STATEMENT OF INCOME AND EXPEDNITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	15	3,74,000.00	-
Less:		-	-
Revenue from operations (net)		3,74,000.00	-
II Other Income	16	11,853.00	-
III Total Income (I+II)		3,85,853.00	-
IV Expenses			
(a) Cost of materials consumed	17	-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	18	-	-
(d) Employee benefits expenses	19	-	-
(e) Finance costs	20	-	-
(f) Depreciation and amortisation expenses		-	-
(g) Other expenses	21	3,74,365.00	-
Total Expenses		3,74,365.00	-
V Profit before exceptional and extraordinary item and tax		11,488.00	-
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		11,488.00	-
VIII Extraordinary Items		-	-
IX Profit before Tax		11,488.00	-
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		11,488.00	-
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		11,488.00	-
XVI Earning per equity share:			
(1) Basic		1.15	-
(2) Diluted		1.15	-

See accompanying notes forming part of the financial statements
In terms of our report attached.

For H.Rustom & Co.
Chartered Accountants
Firm Regd No.108908W

For A S Shaikh & Co.
Chartered Accountants
Firm Regd No. 139775W

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

HRD Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022

Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460
Place : Ahmedabad
Date:07/09/2022

BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298

Place : Pune
Date: 06/09/2022

DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299

Place : Pune
Date: 06/09/2022



Note 15 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Training Fees	74,000.00	-
Donation from Other Organization	3,00,000.00	-
Total - Revenue	3,74,000.00	-

Note 16 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Interest	11,853.00	-
Total	11,853.00	-

Note 17 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Opening stock	-	-
Add: Purchases	-	-
Import	-	-
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-

Note 18 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Inventories at the end of the year:		
Finished goods	-	-
Work-in-progress	-	-
Inventories at the beginning of the year:		
Finished goods	-	-
Work-in-progress	-	-
Net (increase) / decrease	-	-

Note 19 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	-	-
ESI Employees Contribution	-	-
Staff Welfare	-	-
Bonus	-	-
Total	-	-

Note 20 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	-	-
Interest on Unsecured loan	-	-
Bank Interest	-	-
Total	-	-

In terms of our report attached.

For H.Rustum & Co.
Chartered Accountants
Firm Rgd No.108908W

For A S Shaikh & Co.
Chartered Accountants
Firm Rgd No.139775W

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

HRD Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022

Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZBS460
Place : Ahmedabad
Date: 07/09/2022

BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298
Place : Pune
Date: 06/09/2022

DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299
Place : Pune
Date: 06/09/2022



Note 21 OTHER EXPENSES

Particulars	Figures for the current reporting period		Figures for the previous reporting period	
	Rs.		Rs.	
(A) DIRECT EXPENSES				
Consultancy Charges		2,80,000.00	-	-
Website Development & AMC Charges		40,267.00	-	-
Total (A)		3,20,267.00	-	-
(B) INDIRECT EXPENSES				
Communication Charges		1,475.00	-	-
Office Expenses		7,931.00	-	-
Printing & Stationery		6,692.00	-	-
Professional Fees		35,500.00	-	-
Profession Tax - PTEC		2,500.00	-	-
Total (B)		54,098.00	-	-
Total (A+B)		3,74,365.00	-	-

In terms of our report attached.

For H. Rustom & Co.

Chartered Accountants

Firm Rgd No. 108908W



HRD Dalal

Proprietor

Membership No. 031368

UDIN: 22031368ASDCWW4449

Place : Ahmedabad

Date: 07/09/2022

For A S Shaikh & Co.

Chartered Accountants

Firm Rgd No. 139775W



Aslam Shaikh

Proprietor

Membership No. 162345

UDIN: 22162345ASCWZB5460

Place : Ahmedabad

Date: 07/09/2022

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

Big

BHARGAVI VENKATASUBRAMANIAM

(DIRECTOR)

DIN -09260298

Place : Pune

Date: 06/09/2022

Deepa Athani

DEEPA VASANT ATHANI

(DIRECTOR)

DIN: 09260299

Place : Pune

Date: 06/09/2022



**BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET**

Note -1. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights				
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights				
Total	-	-	-	-
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
				-
				-
TOTAL	-	-		-

NOTE 1A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period

<p>For H.Rustom & Co. Chartered Accountants Firm Rgd No.108908W</p>  <p>HRD Datal Proprietor Membership No. 031368 UDIN: 22031368ASDCWW4449 Place : Ahmedabad Date: 07/09/2022</p>	<p>For A S Shaikh & Co. Chartered Accountants Firm Rgd No.139775W</p>  <p>Aslam Shaikh Proprietor Membership No. 162345 UDIN: 22162345ASCWZB5460 Place : Ahmedabad Date: 07/09/2022</p>	<p align="center">FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE</p>  <p>BHARGAVI VENKATASUBRAMANIAM (DIRECTOR) DIN -09260298 Place : Pune Date: 06/09/2022</p>	<p align="center">FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE</p>  <p>DEEPA VASANT ATHANI (DIRECTOR) DIN: 09260299 Place : Pune Date: 06/09/2022</p>
			

BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 : RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-	-
Add: Profit / (Loss) for the year	11,488.00	-
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	11,488.00	-
Total	11,488.00	-

Note 3 : LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
TOTAL	-	-

Note 4 : SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
TOTAL	-	-

Note 6 : OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Grant Received in Advance	22,00,000.00	-
Total	22,00,000.00	-

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
(b) Provision - for TAX		
(c) Provision - Others		
Total	-	-


In terms of our report attached.

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No 108908W

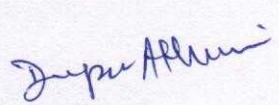
For A S Shaikh & Co.
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Firm Rgd No.139775W

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE


HRD Datar
Proprietor
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Date: 07/09/2022


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(DIRECTOR)
DIN -09260298
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Date: 06/09/2022


DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299
Place : Pune
Date: 06/09/2022



Note - 8

**BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022**

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
		AS ON 01-04-2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
LAND	0.00%	-	-	-	-	-	-	-	-	-	
Equipment	0.00%	-	-	-	-	-	-	-	-	-	
PLANT & MACHINERY	0.00%	-	-	-	-	-	-	-	-	-	
ELECTRONIC WEIGHING	0.00%	-	-	-	-	-	-	-	-	-	
BUILDING	0.00%	-	-	-	-	-	-	-	-	-	
COMPUTER	0.00%	-	-	-	-	-	-	-	-	-	
AIR CONDITIONER	0.00%	-	-	-	-	-	-	-	-	-	
TOTAL		-	-	-	-	-	-	-	-	-	
PREVIOUS YEAR		-	-	-	-	-	-	-	-	-	

In terms of our report attached.

For H. Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W



H.R.D Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022

For A S Shaikh & Co.
Chartered Accountants
Firm Rgd No.139775W



Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460
Place : Ahmedabad
Date: 07/09/2022

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298

(Signature)

Place : Pune
Date: 06/09/2022

DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299

(Signature)

Place : Pune
Date: 06/09/2022



BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Total	-	-

Note 10 INVENTORIES

(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Finished Goods	-	-
Raw Material (including Packing Material)	-	-
W I P	-	-
Stock with Consignee	-	-
Total	-	-

Note 12 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Cash In Hand	-	-
B) Bank Balance	22,11,488.00	-
Total	22,11,488.00	-

Note 13 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Total	-	-

Note 14 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
Total	-	-

In terms of our report attached.

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W



HRD Dalal
Proprietor
Membership No. 031368
UDIN: 22031368ASDCWW4449
Place : Ahmedabad
Date: 07/09/2022

For A S Shaikh & Co.
Chartered Accountants
Firm Rgd No.139775W



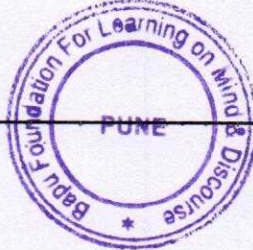
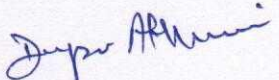
Aslam Shaikh
Proprietor
Membership No. 162345
UDIN: 22162345ASCWZB5460
Place : Ahmedabad
Date: 07/09/2022

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE



BHARGAVI VENKATASUBRAMANIAM
(DIRECTOR)
DIN -09260298

Place : Pune
Date: 06/09/2022

DEEPA VASANT ATHANI
(DIRECTOR)
DIN: 09260299

Place : Pune
Date: 06/09/2022

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total					

Note 11 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-



Notes forming part of the Financial Statements**Note-1 Company Information, Accounting Policies and Notes on Accounts:****A. BASIC AND ACTIVITY INFORMATION:**

BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE is registered as a Section 8 Company under Companies Act 2013 in July, 29th 2021, CIN No. is U85300PN2021NPL203051.

Bapu Foundation for Learning on Mind and Discourse has objects:

(i) To develop infrastructure as a training center, retreat, and study center in Purandar Taluka, Pune district, Maharashtra.

(ii) To promote, and undertake activities related to comprehensive health care, social care, training, publishing, education, basic services, family welfare, mental wellbeing, and holistic community development, at the national and international levels.

(iii) To promote the inclusion and life interests of persons, women, and children with disabilities, especially multiple, mental and psychosocial disabilities, by enabling circles of care, access to work, livelihoods, educational support, housing, and other such works that will help people live with a good quality standard of life and be included in communities (urban and rural areas).

(iv) To provide a variety of community activities such as shibirs, sensitization workshops, seminars, conferences, events, campaigns, awareness programs, integrated services, etc.

(v) To bring out publications, study papers, books, and research papers in journals and periodicals of international merit that support working towards holistic mental health and wellbeing of populations.

(vi) Work on linking mental health with climate change, including livelihoods, water conservation, soil replenishment, wasteland development, natural and native tree plantations, afforestation, supporting native cattle rearing, flora and fauna biodiversity, village industries, and any works that will develop self-reliant and self-governed families and communities.

B. SIGNIFICANT ACCOUNTING POLICIES:**1. Basis of Preparation of Financial Statements:**

The Financial Statements are prepared under historical cost convention on accrual basis of accounting and on-going concern basis, in conformity with generally accepted accounting principles and comply with accounting standards referred to in applicable provisions of the Companies Act, 2013.

2. Use of Estimates

The preparation of Financial Statements requires management to make judgments, estimates and assumptions that effect the application of accounting policies and the



reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these Financial Statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each Balance Sheet date. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods effects.

3. Fixed Assets and Depreciation:

The fixed assets are shown at the depreciated value in the Balance Sheet after considering the depreciation as prescribed by the Companies Act, 2013.

The depreciation has been calculated on the basis of useful life of the assets as prescribed in the Part-C, Sch-II of the Companies Act, 2013.

No fixed Assets are held by the company as on 31/03/2022.

4. Grant and Donation:

The Grants are shown as receipts to the extent it is utilized during the year. Unutilized Grants as on year end are shown as Current Liability. Donation has been considered as income in the year of receipt.

5. Investments:

Investments are valued at cost.

No Investments are held by the company as on 31/03/2022.

6. Related Party Transactions:

Related Party Disclosures as required by Accounting standard (AS-18) "Related Party disclosures" issued by the institute of Chartered Accountants of India, are given below:

(a) Name of related parties and description of relationship

1. Subsidiary companies: NA

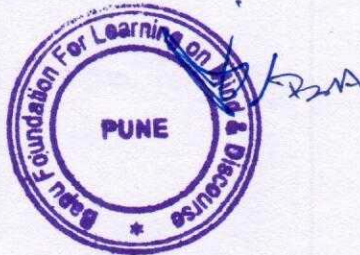
2. Key Management Personnel:

BHARGAVI VENKATASUBRAMANIAM (Director)
DEEPA VASANT ATHANI (Director)

3. Relatives of Key Management personnel

4. Enterprises/ Entity over which key management personnel and their relatives have significant influence:

There is no Enterprises/ Entity over which key management personnel and their relatives have significant influence:



(b) No transaction were carried out with the related parties in the ordinary course of business.

7. Income Tax Liability:

The Company has obtained registration under Section 12-AB of the Income Tax Act, 1961 for claiming exemption under Section 11 of the Income Tax Act 1961.

C. NOTES ON ACCOUNTS:

1. The Company being a Not For Profit company under provisions of Section-8 of Companies Act ,1961 a diluted EPS has not been disclosed. Since Profit if any is incidental to objects being pursued not resulting into financial earnings for the share holders.
2. Management has confirmed that the Bapu Foundation for Learning on Mind and Discourse is complying with all the requirements of law, which are material for the purpose of attaining its objects.

For H.Rustom & Co.
Chartered Accountants
Firm Rgd No.108908W

For A S Shaikh & Co.
Chartered Accountants
Firm Rgd No.139775W

FOR BAPU FOUNDATION FOR LEARNING ON MIND AND DISCOURSE



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UDIN:
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