



INDEPENDENT AUDITORS' REPORT

**To the Members,
Antodya Skills Foundation,
Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **Antodya Skills Foundation**, ("the Company"), which comprises the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss, cash Flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and financial performance of the company in accordance with the accounting principles generally accepted in India, including Accounting Standards specified under section 133 of the Act, read with Rule 7 of Companies (Accounts) Rules, 2014. This Responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone 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 and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards and pronouncements 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 misstatements.



An audit also involves performing procedures to obtain audit evidences about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments the auditors consider internal financial controls relevant to the company's preparation of the financial statements that give a true and fair view in order to design audit procedure 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 accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

As part of an audit in accordance with Standard on Accounting, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 it has Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. This report does not contain a statement on the matters specified in paragraphs 3 and 4 of 'the Companies (Auditor's Report) Order, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act as, in our opinion, and according to the information and explanations given to us, the Order is not applicable in the case of the Company.
2. As required by section 143(3) of the Act and Companies (Audit and Auditors) Rule 2014, 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 purpose 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 Profit and Loss dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014.
 - (e) On the basis of the written representations received from the Directors as on 31 March 2022 taken on record by the board of Directors, none of the directors is disqualified as on 31 March 2022 from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act 2013.
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, in our opinion, the same is not applicable to the company in terms of notification dated 13th June, 2017 issued by the Ministry of Corporate Affairs.
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 22 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 litigations as on 31st March 2022 which would impact its financial position.



- ii) The Company did not have any long-term contracts including derivative contracts as on 31st March 2022 for which there were any material foreseeable losses.
- iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2022.

For B M S A and Associates

Chartered Accountants
Firm Reg. No. 025471N



CA Vasudha Gupta
Partner
Membership No. 557051

Date: 02.09.2022

Place: Delhi

UDIN: 22557051RPHB4X7809

ANTODYA SKILLS FOUNDATION

U80900DL2018NPL334210

DTJ-216, DLF Tower-B Jasola, New Delhi 110025 India

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As on 31.03.2022 Rs.	As on 31.03.2021 Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Corpus Fund	1	100,000.00	100,000.00
(b) Reserves and surplus	2	(123,582.00)	(114,004.00)
(c) Money Received against share warrants		-	-
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	-	44,983.00
(b) Trade payables	5	-	-
(i) total outstanding dues of MSME		-	-
(ii) total outstanding dues of Creditors other than MSME		-	38,980.00
(c) Other current liabilities	6	27,135.00	78,620.00
(d) Short-term provisions	7	-	-
TOTAL		3,553.00	148,579.00
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	8	-	9,860.00
(ii) Intangible assets	9	-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	-	-
(c) Deferred Tax Assets		-	3,097.00
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	11	-	-
(b) Inventories	12	-	-
(c) Trade receivables	13	-	12,123.00
(d) Cash and cash equivalents	14	1,343.00	98,804.00
(e) Short-term loans and advances	15	2,210.00	-
(f) Other Current Assets	16	-	24,605.00
TOTAL		3,553.00	148,579.00
See accompanying notes forming part of the financial statements	24	-	-

In terms of our report attached.

For B M S A & Associates
Chartered Accountants
FRN : 025471



Vasudha Gupta
Partner
M. No - 557051

For and on behalf of the Board of Directors

Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

Place :- New Delhi

Date :- 02.09.2022

TIDIN:- 22557051 BBH84 X7809

ANTODYA SKILLS FOUNDATION

U80900DL2018NPL334210

DTJ-216, DLF Tower-B Jasola, New Delhi 110025 India

Profit and Loss statement for the year ended 31st March, 2022

	Particulars	Note No.	YEAR ENDED 31.03.2022 RS.	YEAR ENDED 31.03.2021 RS.
I	Revenue from operations (gross) Less: Excise Duty Revenue from operations (net)	17	- - -	- - -
II	Other Income	18	62,939.00	32,084.00
III	Total Income (I+II)		62,939.00	32,084.00
IV	Expenses			
	(a) Operating Expenses	19	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20	-	-
	(c) Employee benefits expenses	21	-	375.00
	(d) Finance costs	22	-	8,090.00
	(e) Depreciation and amortisation expenses		-	-
	(f) Other expenses	23	69,420.00	53,566.00
	Total Expenses		69,420.00	62,031.00
V	Profit before exceptional and extraordinary items and tax		(6,481.00)	(29,947.00)
VI	Exceptional items		-	-
VII	Profit before extraordinary items and tax		(6,481.00)	(29,947.00)
VIII	Extraordinary items		-	-
IX	Profit before Tax		(6,481.00)	(29,947.00)
X	Tax Expense:			
	(a) Current tax expense		-	-
	(b) Deferred tax		3,097.00	(1,124.00)
XI	Profit / (Loss) for the period from continuing operations		(9,578.00)	(28,823.00)
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations(after Tax)		-	-
XV	Profit/(Loss) for the period		(9,578.00)	(28,823.00)
XVI	Earning per equity share:			
	(1) Basic		(0.96)	(2.88)
	(2) Diluted		(0.96)	(2.88)

In terms of our report attached.

For BMSA & Associates
Chartered Accountants
FRN : 025671



Vasudha Gupta
Partner
M. No - 557051

For and on behalf of the Board of Directors

Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

Place :- New Delhi
Date :- 02.09.2022
UDIN :- 22557051BBHRUX 7809

ANTODYA SKILLS FOUNDATION

Statement of Cash Flows

For the Years Ending March 31, 2021 and March 31, 2022

	2022	2021
Cash Flows from Operating Activities		
Net Income	(9,578.00)	(28,823.00)
Add :- Expenses Not Requiring Cash:		
Depreciation	-	8,090.00
Income Tax	-	-
Deferred Tax	3,097.00	(1,124.00)
Less :- Tax of Previous year		
Other	-	-
	<u>3,097.00</u>	<u>6,966.00</u>
Less :- Increase in Current Assets :		
Trade receivable	(12,123.00)	(7,048.00)
Other current assets	(24,605.00)	(45,719.00)
	<u>(36,728.00)</u>	<u>(52,767.00)</u>
Add :- Increase in Current Liabilities :		
Trade payables	(38,980.00)	(1,768.00)
Other current liabilities	(51,485.00)	28,620.00
	<u>(90,465.00)</u>	<u>26,852.00</u>
Net Cash from Operating Activities	(60,218.00)	57,762.00
Cash Flows from Investing Activities		
Add :- Sale of Fixed Assets	9,860.00	-
Less :- Short-term loans and advances	2,210.00	-
Net Cash Used for Investing Activities	7,650.00	-
Add :- Short Term Borrowings	(44,983.00)	-
Net Cash from Financing Activities	(44,983.00)	-
NET INCREASE/(DECREASE) IN CASH	(97,551.00)	57,762.00
CASH & CASH EQUIVALENT AT THE BEGINNING OF YEAR	98,894.00	41,132.00
CASH & CASH EQUIVALENT AT THE END OF YEAR	1,343.00	98,894.00

in terms of our report attached.

For B M S A & Associates
Chartered Accountants
FRN : 025471N

For and on behalf of the Board of Directors

Vasudha

Vasudha Gupta
Partner
M. No - 557051

Shashank Gupta
Shashank Gupta
(Director)
DIN: 09291473

V. Shukla
Vinay Kumar Shukla
(Director)
DIN: 09249754

Place :-New Delhi
Date :-
UDIN:-

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note - I. SHARE CAPITAL

Particulars	As on 31.03.2022		As on 31.03.2021	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised (10000 Equity shares of Rs.10/- each with voting rights)	10000	1,00,000.00	10000	1,00,000.00
(b) Issued, Subscribed and Paid up (10000 Equity shares of Rs. 10/- each with voting rights)	10000	1,00,000.00	10000	1,00,000.00
TOTAL	10000	1,00,000.00	10000	1,00,000.00

List of Shareholders holding more than 5% share capital

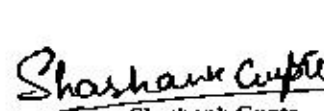
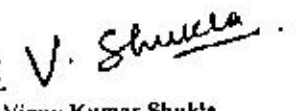
Name of Shareholders	No. of Shares	%	Value per Share	Total Value
Shashank Gupta	5000	50%	10.00	50,000.00
Vinay Kumar Shukla	5000	50%	10.00	50,000.00
TOTAL	10000	100%		1,00,000.00

NOTE (A. SHARES HELD BY PROMOTORS

As on 31.03.2022			
Promotor's Name	No of shares	% of total shares	% Change during the year
As on 31.03.2021			
Promotor's Name	No of shares	% of total shares	% Change during the year
1. Sandeep Gupta	9000	90%	0%

For and on behalf of the Board of Directors





 Shashank Gupta Vinay Kumar Shukla
 (Director) (Director)
 DIN: 09291473 DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

NOTE- 1B. STATEMENTS OF CHANGES IN EQUITY

For Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
1,00,000.00	-	1,00,000.00	-	1,00,000.00

For Previous Reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Restated 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
1,00,000.00	-	1,00,000.00	-	1,00,000.00

For and on behalf of the Board of Directors



Shashank Gupta V. Shukla

Shashank Gupta
(Director)

DIN: 09291473

Vinay Kumar Shukla
(Director)

DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLIS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Capital Reserves	-		-
Capital Redemption Reserve	-		-
Securities Premium Account	-		-
Debenture Redemption Reserve	-		-
Revaluation Reserve	-		-
Share Options Outstanding Account	-		-
Other Reserves (Specify the nature and purpose of each reserve)	-		-
Surplus -			
Opening balance	(114,004.00)		(85,181.00)
(+) Net Profit/(Net Loss) For the current year	(9,578.00)		(28,823.00)
(-) Transfer from Reserves	-		-
(-) Proposed Dividends	-		-
(-) Interim Dividends	-		-
(-) Transfer to Reserves	-		-
Closing Balance	-		-
	(123,582.00)		(114,004.00)

Note 3 LONG TERM BORROWINGS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Secured			
Car Loan	-		-
Term loans	-		-
Loans and advances from related parties	-		-
Long term maturities of finance lease obligations	-		-
Other loans and advances (specify nature)	-		-
Unsecured			
Bonds/debentures	-		-
Term loans	-		-
Loans and advances from related parties	-		-
Long term maturities of finance lease obligations	-		-
Other loans and advances (specify nature)	-		-
TOTAL	-		-

Note 4 SHORT TERM BORROWINGS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
SECURED LOANS			
UD A/C	-		-
Loan from Directors	-		44,983.00
TOTAL	-		44,983.00

For and on behalf of the Board of Directors



Shashank Gupta
Shashank Gupta
(Director)
DIN: 09291471

V. Shukla
Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 6 OTHER CURRENT LIABILITIES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Audit Fee Payable	10,000.00		75,000.00
Legal and Professional Fee Payable	11,000.00		-
Other Expenses Payables	6,135.00		-
Duties and Taxes Payable	-		3,620.00
TOTAL	27,135.00		78,620.00

Note 7 SHORT TERM PROVISIONS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
(a) Provision for employee benefits			
ESI Employees Contribution Payable	-		-
ESI Employers Contribution Payable	-		-
Professional Tax	-		-
Wages Payable	-		-
Salary Payable	-		-
(b) Provision - for Tax			
Provision for Income Tax(Prior Year)	-		-
Provision for Income Tax(Current Year)	-		-
TDS Payable	-		-
(c) Provision - Others			
Legal and Professional fee Payable	-		-
Telephone Expenses Payable	-		-
GST Payable	-		-
Other Payables	-		-
Audit Fee Payable	-		-
TOTAL	-		-

For and on behalf of the Board of Directors



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 8 TANGIBLE FIXED ASSETS

S. No.	Description	Rate of Depreciation	Gross block (at cost)				Depreciation			Net block	
			As at April 01, 2021	Additions during the year	Deletions during the year	As at March 31, 2022	As at April 01, 2021	Depreciation/ Amortisation for the year	Accumulated Depreciation on Deletions	As at March 31, 2022	As at April 01, 2021
1	Office Equipment	13.91%	30,134.00	-	30,134.00	-	20,274.00	20,274.00	-	-	9,860.00
	TOTAL		30,134.00	-	30,134.00	-	20,274.00		-	-	9,860.00
			30,134.00	-	-	30,134.00	12,183.00	8,090.00	20,274.00	9,860.00	17,951.00

(All amounts in Rs.)

Note 9 INTANGIBLE FIXED ASSETS

S. No.	Description	Rate of Depreciation	Gross block (at cost)				Depreciation			Net block	
			As at April 01, 2021	Additions during the year	Deletions during the year	As at March 31, 2022	As at April 01, 2021	Depreciation/ Amortisation for the year	Accumulated Depreciation on Deletions	As at March 31, 2022	As at April 01, 2021
1	Computer Software Licenses	0.00%	-	-	-	-	-	-	-	-	-
	TOTAL		-	-	-	-	-	-	-	-	-

For and on behalf of the Board of Directors



Shashank Gupta

Shashank Gupta
(Director)
DIN: 00291413

Vikas Kumar Shukla

Vikas Kumar Shukla
(Director)
DIN: 00249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 10 NON CURRENT INVESTMENTS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Fixed Deposit	-		-
TOTAL	-		-

Note 11 CURRENT INVESTMENTS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Office Equipment	-		-
Computers	-		-
TOTAL	-		-

Note 12 INVENTORIES

(At lower of cost and net realisable value)

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Finished Goods	-		-
Raw Material (including Packing Material)	-		-
W. I. P.	-		-
Stock with Consignee	-		-
TOTAL	-		-

For and on behalf of the Board of Director



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 14 CASH AND CASH EQUIVALENTS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Balances with banks	-		97,998.00
Cheques, drafts on hand	-		-
Cash on hand	1,343.00		896.00
Others (specify nature)	-		-
TOTAL	1,343.00		98,894.00

Note 15 SHORT TERM LOANS AND ADVANCES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
TDS Receivable	2,210.00		-
Others	-		-
TOTAL	2,210.00		-

Note 16 OTHER CURRENT ASSETS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Security Deposit Against Rent	-		19,000.00
Loan and Advance	-		5,605.00
TOTAL	-		24,605.00

For and on behalf of the Board of Directors



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT

Note 17 REVENUE FROM OPERATIONS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Services Provided	-		-
TOTAL SALES	-		-

Note 18 OTHER INCOME

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Interest on Income Tax Refund	-		2,703.00
Other non-operating income	62,939.00		29,381.00
TOTAL	62,939.00		32,084.00

Note 19 OPERATING EXPENSES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Cost of Services	-		-
TOTAL	-		-

For and on behalf of the Board of Director



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT

Note 20 CHANGE IN INVENTORIES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
<u>Inventories at the end of the year:</u>			
Finished goods	-		-
Work-in-progress	-		-
	-		-
<u>Inventories at the beginning of the year:</u>			
Finished goods	-		-
Work-in-progress	-		-
	-		-
Net (increase) / decrease	-		-

Note 21 EMPLOYEE BENEFIT EXPENSES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Salaries and wages	-		-
ESI Employees Contribution	-		-
Staff Welfare	-		-
Bonus	-		-
TOTAL	-		-

Note 22 FINANCE COSTS

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
Bank Charges	-		375.00
Interest on Unsecured loan	-		-
Bank Interest	-		-
TOTAL	-		375.00

For and on behalf of the Board of Director



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE PROFIT & LOSS ACCOUNT

Note 23 OTHER EXPENSES

Particulars	As on 31.03.2022		As on 31.03.2021
	Rs.		Rs.
INDIRECT EXPENSES			
Audit Fees	10,000.00		25,000.00
Office Expenses	2,541.00		6,230.00
Electricity Expenses	-		5,000.00
Training Reimbursement Charges	16,778.00		14,717.00
Legal & Professional Fees	11,000.00		-
Printing and Stationery Expenses	4,258.00		-
Repair and Maintenance	8,489.00		-
Telephone and Internet	3,594.00		2,619.00
Gifts and Presentation	12,710.00		-
GST Late Fees	50.00		-
TOTAL	69,420.00		53,566.00

For and on behalf of the Board of Director



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period (i.e., from 01.04.2021 to 31.03.2022)

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

Figures For the Previous Reporting Period (i.e., from 01.04.2020 to 31.03.2021)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	38,980.00	-	-	38,980.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues-Others	-	-	-	-	-
TOTAL					38,980.00



For and on behalf of the Board of Director

Shashank Gupta

Shashank Gupta
 (Director)
 DIN: 09291473

V. Shukla

Vinay Kumar Shukla
 (Director)
 DIN: 09249754

ANTODYA SKILLS FOUNDATION
NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 13 TRADE RECEIVABLES

Figures For the Current Reporting Period (i.e., from 01.04.2021 to 31.03.2022)

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

Figures For the Previous Reporting Period (i.e., from 01.04.2020 to 31.03.2021)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	12,123.00	-	12,123.00
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-
Others	-	-	-	-	-
TOTAL					12,123.00



For and on behalf of the Board of Directors

Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

S.NO.	Particulars	Rate of Depreciation	Net Block as on 31.03.2021 (Rs.)	Additions during the year		Deletions during the year (Rs.)	Total as at 31.03.2022 (Rs.)	Depreciation for the year (Rs.)	Net Block as on 31.03.2022 (Rs.)
				Upto Six Months (Rs.)	After Six Months (Rs.)				
1	Office Equipment	0.00%	9,860.00	-	-	9,860.00	-	-	-
	TOTAL		9,860.00	-	-	9,860.00	-	-	-

For and on behalf of the Board of Directors



Shashank Gupta

Shashank Gupta
(Director)
DIN: 09291473

V. Shukla

Vinay Kumar Shukla
(Director)
DIN: 09249754

ANTODYA SKILLS FOUNDATION

I Title deeds of immovable Property not held in name of the Company

Relevant time items in the Balance sheets	Descriptions of Item of property	Gross carrying Value	Title deeds of immovable Property not held in name of the Company	Whether title deed holder is a Promotor, Director or relative of Promotor/Director or employee of Promotor/Director	Property held since which date	Reason for not being held in the name of company

II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are:

- (a) repayable on demand or
- (b) without specifying any terms or period of repayment

Type of Borrower	Amount of loan and Advance in the nature of Loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters		
Directors		
KMPs		
Related Parties		

IV Capital Work In Progress (CWIP)

(a) For Capital-work-in progress, following ageing schedule shall be given

CWIP	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 Years	
Projects in progress			More than 3 years	
Projects temporarily suspended				

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

	To be Completed in			Total
	Less than 1 year	1-2 years	2-3 Years	
			More than 3 years	



Shamanshu Gupta N. Shukla

ANTODYA SKILLS FOUNDATION

V Intangible assets under development:

(a) For Intangible assets under development

Intangible Assets under Development	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 Years	
Project 1			More than 3 years	
Project 2				

(b) Intangible assets under development completion schedule

Intangible Assets under Development	To be Completed in			Total
	Less than 1 year	1-2 years	2-3 Years	
Project 1			More than 3 years	
Project 2				

VI Details of Benami Property held

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets

- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts.
- (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed

VIII Willful Defaulter

- a. Date of declaration as willful defaulter.
- b. Details of defaults (amount and nature of defaults).

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding	Relationship with the Struck off company, if any, to be disclosed
	Investments in securities		
	Receivables		
	Payables		
	Shares held by struck-off Company		
	Other outstanding balances (to be specified)		



Shashank Gupta

V. Shukla

ANTODYA SKILLS FOUNDATION

X Registration of charges or satisfaction with Registrar of Companies

Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.

XI Compliance with number of layers of companies

Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed.

XII Ratios

Ratio	Numerator	Denominator	Current Reporting Period	Previous reporting period	% of Change
Debt Equity Ratio	Debt Capital	Shareholder's Equity	0%	0%	0%
Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0%	0%	0%
Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	51%	-34%	85%
Inventory Turnover Ratio	COGS	Average Inventory	0%	0%	0%
Trade Receivables turnover ratio	Net Sales	Average trade receivables	0%	0%	0%
Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	0%	0%	0%
Net capital turnover ratio	Sales	Working capital (CA-CL)	0%	0%	0%
Net profit ratio	Net Profit	Sales	0%	0%	0%
Return on Capital employed	Earnings before interest and tax	Capital Employed	27%	214%	-186%
Return on investment	Net Profit	Investment	27%	214%	-186%

XIII Compliance with approved Scheme(s) of Arrangements

Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company 'in accordance with the Scheme' and 'in accordance with accounting standards' and deviation in this regard shall be explained.

XIV Utilisation of Borrowed funds and share premium: NA



Charanank Gupta *V. Shukla*

SCHEDULE - 24

SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDING ON 31.03.2022

1. *General Information*

ANTODYA SKILLS FOUNDATION is a private limited company incorporated on the 21st day of May, 2018 under the provisions of the companies Act, 2013.

The Company is in the business of emphasis to skill the youths/women in such a way so that they get employment and also improve entrepreneurship. To carry on educational institution like school, college, coaching classes and to carry on courses in all subjects or branches of, commerce, industrial, commercial, arts, management and any other faculty of education ad to run Management and Computer training institutions.

2. *Basis of Accounting*

The accounts have been prepared on historical cost convention as a going concern on accrual basis, in accordance with the requirements of the Companies Act, 2013 and in accordance with the accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provision of the Act (to the extent applicable). Accounting policies have been consistently applied and where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use, such changes are suitably incorporated. The management evaluates all recently issued or revised accounting standards on an ongoing basis.

3. *Use of estimates*

The preparation of financial statements are in conformity with generally accepted accounting principles in India (Indian GAAP) requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets, liabilities, and the disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Changes in estimates are reflected in the financial statements in the period in which changes are made and if material, their effects are disclosed in notes to accounts.

4. *Revenue Recognition*

Income/Expenditures have been accounted for as and when it becomes due, and company recognizes revenue and expenditure on mercantile system of accounting.

5. *Fixed Assets*

Fixed assets are stated at historical cost, less accumulated depreciation. Cost included original cost of acquisition, including incidental expenses related to such acquisition and installation.

The Company has no fixed asset as on 31.03.2022.

6. *Inventory:*

The company has no closing stock and opening stock.

7. *Depreciation and Amortization*

Depreciation on all fixed assets is provided on written down value method over the useful lives of Assets estimated by the management. Depreciation for the asset purchased/sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated lives on a written down basis, commencing from the date the asset is available to the company for its use.

Depreciation and amortized methods, useful lives and residual values are reviewed periodically, including at each financial year end.



Chashani Gupta

V. Shukla

8. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the date, on which such investment are made, are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at cost or market value, whichever is lower.

The Company has no fixed asset as on 31.03.2022.

9. Provisions and Contingencies

Provisions are recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date and are not discounted to its present value.

10. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

11. Taxes on Income

Tax expense for the year comprises of current tax and deferred tax.

- i) Current tax is determined on the amount of tax payable in respect of taxable income for the period using the applicable tax rates and tax laws in accordance with the provisions of Income Tax Act 1961.
- ii) Deferred tax of **Rs. 3,097** is recognized, subject to consideration of prudence, on timing differences, being difference between taxable and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the Balance Sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

12. Earnings per share

Basic earnings per share are computed using the weighted average number of equity shares outstanding during the period. Diluted earnings per share are computed using the weighted average number of equity and dilutive equivalent shares outstanding during the period, except where results would be anti-dilutive.

13. Cash & Cash Equivalents

Cash and Cash Equivalent comprises Cash, cash on Deposit with Banks and cheques/drafts in hand. The Company considers all investments that are readily convertible to known amounts of cash to be cash equivalent.

14. Impairment

At each Balance Sheet date, the Management reviews the carrying amounts of its assets to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life, or a reasonable estimate thereof.



Shashank Gupta

V. Shukla

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

1. There is no contingent liabilities and all known liabilities have been accounted for in the books of accounts for the year ended 31.03.2022.
2. There were no income and expenditure in Foreign Currency during the year
3. No Provision for Income Tax is ascertained during the year.
4. NO Deferred Tax Liability has been measured. This has been measured by applying the tax rates on timing differences that results between the profits offered for Income taxes and the profit as per the financial statement

5. Earnings Per Share

The Computation of basic and diluted earnings/ (loss) per share is set out below:

Particulars	As at 31.03.2022	As at 31.03.2021
Weighted Average Number of Equity Shares	10,000	-
Weighted Average Number of Potential Equity Shares	-	-
Profit after Tax for the Year (Rs)	(9,578.00)	-
Basic earnings per share of face value of Rs. 10 each (Rs)	(0.96)	-
Diluted earnings per share of face value of Rs. 10 each (Rs)	(0.96)	-

6. RELATED PARTY DISCLOSURES

As per Accounting Standard (AS-18), "Related Party Disclosure" notified under the Companies (Accounting Standards) Rules, 2006 (as amended), related parties in terms of the said standard are disclosed below: -

Name of Related party and description thereof:

	-
	1. Shashank Gupta
	2. Vinay kumar shukla
	-

Transaction During the year:

	(Rs. In Lacs)	(Rs. In Lacs)
1. Shashank Gupta	NIL	NIL
2. Vinay kumar shukla	NIL	NIL
Total	NIL	NIL



Shashank Gupta

V. Shukla

No Related party Transaction shows as Loan from Related Party during the year ended 31.03.2022.

For B M S A and Associates
Chartered Accountants
Firm Reg. No. 025471N

For and on behalf of the Board of Directors
ANTODYA SKILLS FOUNDATION



(CA Vasudha Gupta)
Partner
Membership No. 557051

Shashank Gupta

(Shashank Gupta)
Director
DIN: 09291473
Address: Nikat SDM Court,
Satsang Bhawan
Soron Gate,
Kasganj-207123

V. Shukla

(Vinay Kumar Shukla)
Director
DIN: 09249754
Address: Krayl Shukal
Karayal Sukla
Deoria-274603

Date :- 02.09.2022

Place: Delhi

UDIN: 22557051BHBHBU X7809

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