

PRAKRUTI PRERANA FOUNDATION			
CIN: U85300MP2021NPL069506			
Balance Sheet as at 31 March, 2024			
(Rupees in '000)			
Particulars	Note No.	As at 31 March, 2024	As at 31 March, 2023
<b>A EQUITY AND LIABILITIES</b>			
<b>I SHAREHOLDERS' FUNDS</b>			
(a) Share capital	1	1,500.00	1,500.00
(b) Reserves and surplus	2	(17,008.52)	(10,151.84)
<b>TOTAL (I)</b>		<b>(15,508.52)</b>	<b>(8,651.84)</b>
<b>II SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
<b>III NON-CURRENT LIABILITIES</b>			
(a) Long-term borrowings	3	27,451.03	21,617.21
(b) Deferred tax liabilities (net)		-	-
(c) Other long-term liabilities		-	-
(d) Long-term provisions		-	-
<b>TOTAL (II)</b>		<b>27,451.03</b>	<b>21,617.21</b>
<b>IV CURRENT LIABILITIES</b>			
(a) Short-term borrowings		-	-
(b) Trade payables		-	-
(c) Other current liabilities		-	-
(d) Short-term provisions		54.50	51.93
<b>TOTAL (III)</b>	4	<b>54.50</b>	<b>51.93</b>
<b>TOTAL (I+II+III)</b>		<b>11,997.01</b>	<b>13,017.29</b>
<b>B ASSETS</b>			
<b>I NON-CURRENT ASSETS</b>			
(a) Property, Plant and Equipment and Intangible assets	5		
(i) Property, Plant and Equipment		11,345.93	10,775.11
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(v) Fixed assets held for sale		-	-
		<b>11,345.93</b>	<b>10,775.11</b>
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long-term loans and advances		-	-
(e) Other non-current assets		-	-
<b>TOTAL (I)</b>		<b>11,345.93</b>	<b>10,775.11</b>
<b>II CURRENT ASSETS</b>			
(a) Current investments		-	-
(b) Inventories		-	-
(c) Trade receivables	6	532.03	2,205.75
(d) Cash and cash equivalents	7	6.55	36.43
(e) Short-term loans and advances	8	112.50	-
(f) Other current assets		-	-
<b>TOTAL (II)</b>		<b>651.08</b>	<b>2,242.18</b>
<b>TOTAL (I+II)</b>		<b>11,997.01</b>	<b>13,017.29</b>
Notes to Accounts	13		

Notes referred to above form an integral part of the Financial Statement

As per our report of even date

For, V J F & Associates  
Chartered Accountants  
Firm Reg. No. 137429W

*Vaishali Jayant Falke*  
(Vaishali Jayant Falke)  
Proprietor

Membership No. 117239  
UDIN: 24117239BKCAHJ6912

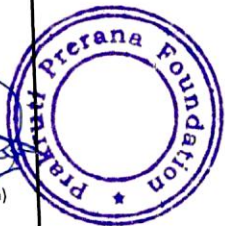
Place: Thane  
Date: 13/09/2024



For and on behalf of the Board  
Prakruti Prerana Foundation

*R. Srinivas*  
(Srinivas Rachakonda)  
Director  
DIN: 02402002

*Vivek Chawla*  
(Vivek Chawla)  
Director  
DIN: 02696336



**PRAKRUTI PRERANA FOUNDATION**

**Notes forming part of the financial statements for the Financial Year 2023-24**

CIN: U85300MP2021NPL069506

(Rupees in '000)

Particulars	As on 31 March, 2024		As at 31 March, 2023	
	No. of shares	Amount (Rs.)	No. of shares	Amount (Rs.)
<b>Note 1 - Share capital</b>				
<b>(i) No. and amount of shares authorised, issued, subscribed and fully paid up</b>				
(a) Authorised 150000 Equity shares of Rs.10 each	1,50,000	1,500	1,50,000	1,500
(b) Issued, Subscribed and fully paid up 150000 Equity shares of Rs.10 each	1,50,000	1,500	1,50,000	1,500
<b>Total</b>	<b>1,50,000</b>	<b>1,500</b>	<b>1,50,000</b>	<b>1,500</b>
<b>(ii) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period</b>				
(a) Shares outstanding at the beginning of the year	1,50,000	1,500	1,50,000	1,500
(b) Shares Issued during the year	-	-	-	-
(c) ESOS	-	-	-	-
(d) Shares outstanding at the end of the year	<b>1,50,000</b>	<b>1,500</b>	<b>1,50,000</b>	<b>1,500</b>
<b>(iii) Details of shareholders holding more than 5% shares in the Company</b>	<b>No. of Shares held</b>	<b>% of Holding</b>	<b>No. of Shares held</b>	<b>% of Holding</b>
Srinivas Rachakonda	1,47,000	98.00%	9,800	98.00%
<b>(iv) Promoter Shareholding</b>	<b>No. of Shares</b>	<b>% of Total share</b>	<b>No. of Shares</b>	<b>% of Total share</b>
Srinivas Rachakonda	1,47,000	98.00%	9,800	98.00%
Hashim Nadir Tyabji	1,500	1.00%	100	1.00%
Vivek Chawla	1,500	1.00%	100	1.00%

R. Siv



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**PRAKRUTI PRERANA FOUNDATION**

CIN: U85300MP2021NPL069506

Notes forming part of the financial statements for the Financial Year 2023-24

**Note 2- Reserve & surplus**

(Rupees in '000)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Opening balance	(10,151.84)	(171.00)
Add/Less: Surplus / (deficit) for the year	(6,856.68)	(9,980.84)
<b>Total</b>	<b>(17,008.52)</b>	<b>(10,151.84)</b>

**Note 3 - Long Term Borrowings**

(Amount in Rupees)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Advance from Director	27,451.03	21,617.21
<b>Total</b>	<b>27,451.03</b>	<b>21,617.21</b>

**Note 4 - Short Term Provisions**

(Amount in Rupees)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Audit Fees	27.00	30.00
Professional Fees	-	20.08
Expenses Payable	24.00	
TDS Payable	3.50	1.85
<b>Total</b>	<b>54.50</b>	<b>51.93</b>

**Note 6 - Cash and Cash Equivalents**

(Amount in Rupees)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Cash on hand	-	-
Balances with banks		
(i) In current accounts	532.03	2,205.75
<b>Total</b>	<b>532.03</b>	<b>2,205.75</b>

**Note 7 - Short-term loans and advances**

(Amount in Rupees)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Advance for expenses	6.55	16.43
Other Advances	-	20.00
<b>Total</b>	<b>6.55</b>	<b>36.43</b>

**Note 8 - Other current assets**

(Amount in Rupees)

Particular	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Deferred Revenue Expenditure	112.50	
<b>Total</b>	<b>112.50</b>	-




PRAKRUTI PRERANA FOUNDATION

CIN: U85300MP2021NPL069506

Notes forming part of the financial statements for the Financial Year 2023-24

Note 5 : Property, Plant & Equipment

Fixed Assets as on 31st March 2024 as per Companies Act, 2013

(Rupees in '000)

Assets	Date of Purchase of New / Existing Asset	Original Cost	WDV as on	Addition	Estimated useful life as per schedule II (in years)	Balance days of Assets per remaining life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			31-03-23			31-03-24				45,382.00
<b>Tangible Assets</b>										
<b>Building</b>										
Borewell	01-04-22	-	114.64		5	1095	365	45.07%	51.67	62.97
Bell Tent	22-03-23	-	21.52		3	720	365	63.16%	13.59	7.93
Fencing	06-03-23	-	695.67	349.72	5	1434	365	45.07%	471.15	574.23
Houses & Community Hall	16-09-22	-	7,442.27	1,025.59	30	10388	365	9.50%	804.45	7,663.42
<b>Plant &amp; Machinery</b>										
Air Cooler	01-04-22	-	10.65		15	4745	365	18.10%	1.93	8.72
Drone	30-03-23	-	59.93		5	1458	365	45.07%	27.01	32.92
Refrigerator, Invertor and Mixer Grinder	01-04-22	-	39.44		15	4745	365	18.10%	7.14	32.30
Solar Panel & Fittings	01-04-22	-	15.81		15	4745	365	18.10%	2.86	12.95
Tools	09-10-22	-	55.00		15	4936	365	18.10%	9.96	45.04
Washing Mahine	01-04-22	-	14.01		15	4745	365	18.10%	2.54	11.47
CCTV	21-12-22	-	217.86	4.40	10	3184	365	25.89%	57.54	164.72
Electrical Fittings	01-04-22	-	298.07	8.76	10	2920	365	25.89%	79.44	227.39
Fan & Light fitting	23-06-23	-		5.05	10	3368	282	25.89%	1.01	4.04
GPS Tracker	01-04-22	-	19.27		10	2920	365	25.89%	4.99	14.28
Gym Equipment	26-02-23	-	28.20		10	3251	365	25.89%	7.30	20.90
Mahua Project-Equipment	01-04-22	-	50.40		10	2920	365	25.89%	13.05	37.35
Walkie Talkie	24-01-23	-	16.05		10	3218	365	45.07%	7.23	8.82
Shredder	09-04-22	-	203.50		15	4753	365	31.23%	63.55	139.95
Drip Irrigation System & pipe line	07-03-24	-		1,220.03	15	5451	24	31.23%	25.05	1,194.98
<b>Computers and data processing units</b>										
Computer	01-04-22	-	34.08		3	365	365	63.16%	21.52	12.55
<b>Vehicles</b>										
Cycles	10-03-23	-	34.45		10	3263	365	25.89%	8.92	25.53
F Loader	01-04-22	-	113.47		8	2190	365	31.23%	35.44	78.03
E Rickshaw	25-04-22	-	159.35		8	2214	365	31.23%	49.77	109.59
Gypsy	26-08-22	-	150.49	8.36	8	2337	365	31.23%	49.61	109.25
Motorbike (Splendor Plus)	01-04-22	-	59.29	13.30	10	2920	365	25.89%	18.79	53.80
<b>Furniture &amp; Fixtures</b>										
Furniture & Fixture	23-07-22	-	901.39	18.40	10	3033	365	25.89%	238.13	681.66
<b>Telephone</b>										
Mobile	01-04-22	-	20.32		5	1095	365	45.07%	9.16	11.16
<b>Total</b>			<b>10,775.11</b>	<b>2,653.62</b>					<b>2,082.80</b>	<b>11,345.93</b>
<b>Previous Year</b>				<b>11,998.88</b>					<b>1,223.77</b>	<b>10,775.11</b>

Notes :



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**PRAKRUTI PRERANA FOUNDATION**  
CIN: U85300MP2021NPL069506  
**Fixed Assets as on 31st March 2024 as per Income Tax Act, 1961**

(Rupees in '000)

Particulars	Depreciation rate	Opening Balance Rs.	Additions		Deduction		Sub Total Rs.	Depreciation		Sub Total Rs.	As at 31-03-24 (A-B)
			> 180 Days	< 180 Days	> 180 Days	< 180 Days		> 180 Days	< 180 Days		
			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
							(A)			(B)	
<b>(A) Tangible Assets</b>											
<b>Building</b>											
Borewell	5.00%	198					198.27	9.91	-	9.91	188.35
Bell Tent	5.00%	21					21.35	1.07	-	1.07	20.28
Fencing	5.00%	701		349.72			1,050.49	35.04	8.74	43.78	1,006.71
Houses & Community Hall	5.00%	7,452		1,025.59			8,477.86	372.61	25.64	398.25	8,079.61
<b>Plant &amp; Machinery</b>											
Air Cooler	15.00%	11					11.05	1.66	-	1.66	9.39
Drone	15.00%	56					55.50	8.33	-	8.33	47.18
Refrigerator, Invertor and Mixer Grinder	15.00%	41					40.93	6.14	-	6.14	34.79
Solar Panel & Fittings	15.00%	16					16.41	2.46	-	2.46	13.94
Tools	15.00%	51					51.14	7.67	-	7.67	43.47
Washing Mahine	15.00%	15					14.54	2.18	-	2.18	12.35
CCTV	15.00%	217	4.40				221.47	33.22	-	33.22	188.25
Electrical Fittings	15.00%	342		8.76			350.63	51.28	0.66	51.94	298.69
Fan & Light fitting	15.00%	-	5.05				5.05	0.76	-	0.76	4.29
GPS Tracker	15.00%	22					22.10	3.32	-	3.32	18.79
Gym Equipment	15.00%	27					26.73	4.01	-	4.01	22.72
Mahua Project-Equipment	15.00%	58					57.80	8.67	-	8.67	49.13
Walkie Talkie	15.00%	16					16.19	2.43	-	2.43	13.76
Shredder	15.00%	249					249.05	37.36	-	37.36	211.69
Drip Irrigation System & pipe line	15.00%	-		1,220.03			1,220.03	-	91.50	91.50	1,128.53
-		-					-	-	-	-	-
-		-					-	-	-	-	-
<b>Computers and data processing units</b>											
Computer	40.00%	56					55.50	22.20	-	22.20	33.30
Vehicles											
Cycles	30.00%	30					29.75	8.93	-	8.93	20.83
E Loader	30.00%	116					115.50	34.65	-	34.65	80.85
E Rickshaw	30.00%	158					157.50	47.25	-	47.25	110.25
Gypsy	30.00%	130	8.36				137.86	41.36	-	41.36	96.50
Motorbike (Splendor Plus)	30.00%	56	3.30	10.00			69.30	17.79	1.50	19.29	50.01
-		-					-	-	-	-	-
-		-					-	-	-	-	-
<b>Furniture &amp; Fixtures</b>											
Furniture & Fixture	10.00%	988		18.40			1,006.22	98.78	0.92	99.70	906.52
-		-					-	-	-	-	-
-		-					-	-	-	-	-
<b>Telephone</b>											
Mobile	15.00%	31					31.44	4.72	-	4.72	26.73
-		-					-	-	-	-	-
<b>TOTAL</b>		<b>11,056.03</b>	<b>21.11</b>	<b>2,632.50</b>	<b>-</b>	<b>-</b>	<b>13,709.65</b>	<b>863.78</b>	<b>128.96</b>	<b>992.74</b>	<b>12,716.91</b>



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**PRAKRUTI PRERANA FOUNDATION**

CIN: U85300MP2021NPL069506

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

(Rupees in '000)

Particulars		Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
I	Grants / Donation	9	1,469.10	1,175.05
II	Receipts from Incidental Objects		-	-
III	<b>Total Income (I + II)</b>		<b>1,469.10</b>	<b>1,175.05</b>
IV	<b>Expenses</b>			
	Expenses on Project activities	10	5,766.97	9,456.49
	Depreciation and amortisation expense	11	2,082.80	1,223.77
	Other expenses	12	476.01	475.63
	<b>Total expenses (III)</b>		<b>8,325.78</b>	<b>11,155.89</b>
V	<b>Surplus / (Deficit) before exceptional and extraordinary items and Tax (III-IV)</b>		<b>(6,856.68)</b>	<b>(9,980.84)</b>
VI	Exceptional Items		-	-
VII	<b>Surplus / (Deficit) before extraordinary items &amp; tax (V-VI)</b>		<b>(6,856.68)</b>	<b>(9,980.84)</b>
VIII	Extraordinary Items		-	-
IX	<b>Surplus / (Deficit) before tax (VII-VIII)</b>		<b>(6,856.68)</b>	<b>(9,980.84)</b>
X	Tax Expenses			
	1) Current Tax		-	-
	2) Deferred Tax		-	-
XI	<b>Surplus / (Deficit) after Tax (IX-X)</b>		<b>(6,856.68)</b>	<b>(9,980.84)</b>
	Earning per share			
	-Basic			
	-Diluted			
	Notes to Accounts	12		
Notes referred to above form an integral part of the Financial Statement				

As per our report of even date

**For, V J F & Associates**  
Chartered Accountants  
(Firm Reg. No. 137429W)

*Vaishali Jayant Falke*

(Vaishali Jayant Falke)

Proprietor

Membership No. 117239

UDIN : 24117239BKCAHJG912

Place : Thane

Date : 13/09/2024



For and on behalf of the Board  
**PRAKRUTI PRERANA FOUNDATION**

*R. Srinivas*

(Srinivas Rachakonda)

DIN: 02402002

*Vivek Chawla*

(Vivek Chawla)

DIN: 02696336



**PRAKRUTI PRERANA FOUNDATION**

CIN: U85300MP2021NPL069506

**Notes forming part of the financial statements for the Financial Year 2023-24**

**Note 9 - Grants/Donation**

(Rupees in '000)

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Donations received	1,469.10	1,175.05
<b>Total</b>	<b>1,469.10</b>	<b>1,175.05</b>

**Note 10 - Expenses on Project activities**

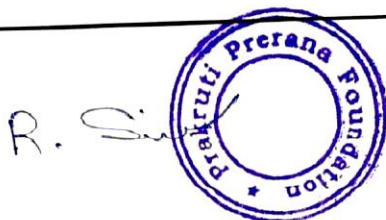
Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Salary	2,182.58	1,254.67
Foods & Refreshment Expenses	421.17	696.07
Labour Charges	550.95	2,928.17
Lease Rent/Lease land Expenses	24.50	12.00
Miscellaneous Expenses	16.13	51.57
Plantation expenses	892.96	829.14
Repairs & Maintenance Expenses	580.70	1,103.20
Site Development Expenses	247.92	307.52
Social Welfare Expenses	268.09	482.26
Training expenses	-	209.73
Transportation Expenses	294.08	128.54
Travelling & Conveyance Expenses	160.40	1,255.74
Vehicle Expenses	127.52	197.88
<b>Total</b>	<b>5,766.97</b>	<b>9,456.49</b>

**Note 11-Depreciation and Amortization Expenses**

Depreciation	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Depreciation	2,082.80	1,223.77
<b>Total</b>	<b>2,082.80</b>	<b>1,223.77</b>

**Note 12- Other Expenses**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
Audit Fees	30.00	30.00
Bank Charges	0.32	0.30
Computer Expenses	0.75	2.50
Domain Charges	12.00	4.91
Electricity Expenses	20.69	12.68
Postage & Courier Charges	11.00	2.10
Printing & Stationery Expenses	100.89	37.28
Professional & Legal Expenses	264.39	324.04
ROC Expenses	25.88	48.78
Telephone & Mobile Expenses	10.10	13.06
<b>Total</b>	<b>476.01</b>	<b>475.63</b>



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**PRAKRUTI PRERANA FOUNDATION**

CIN: U85300MP2021NPL069506

**Notes forming part of the financial statements for the Financial Year 2023-24****Key Financial Ratios**

(Rupees in '000)

Sr. No.	Ratios	Numerator	Denominator	For the year ended 31 March, 2024	For the year ended 31 March, 2023	% Variance
1	Current ratio	Current Assets	Current Liabilities	11.95	43.18	-72.33
2	Debt equity ratio	Debt	Share holder equity			
3	Debt service coverage ratio	PBIT	Outstanding Debt			
4	Return on equity ratio	Net profit	Share holder equity			
5	Inventroy turnover ratio	Cost of good sold	Average inventory			
6	Trade receivable trunover ratio	Credit sale	Average Trade receivable			
7	Trade payable trunover ratio	Supplier purchase	Average Trade payable			
8	Net capital turnover ratio	Net annual sales	working capital			
9	Net profit ratio	Net profit	Net sales			
10	Retrun on Capital employed ratio	Profit after tax	Total tangible assets			
11	Retrun on Investment ratio	Profit after tax	Total investment			

Since the Foundation is incorporated under Section 8 of Companies Act, 2013 and with no business transactions such as Debt, Inventory, turnover, trade receivables and trade payables, these ratios are not applicable

Note :- Explanation for change in the Ratio by more than 25%

1 Current Ratio :-Variance is due to increase in current assets during the year FY 24 as compared to FY 23

R. Sini





**NOTE 13:**

**NOTES TO ACCOUNTS & ACCOUNTING POLICIES**

**1) SIGNIFICANT ACCOUNTING POLICIES:**

**a) CORPORATE INFORMATION**

Prakruti Prerana Foundation ('the Company') was incorporated on 15<sup>th</sup> November 2021 under Section 8 of the Companies Act, 2013, however the project activities commenced in 2020. The Company is primarily engaged in the following activities on non-profit basis:

- i. Preparing for various research activities related to preserving, reviving and improving natural biodiversity.
- ii. To ensure participation of various stakeholders in this activity, creating engagement activities with such stakeholders.

**b) GENERAL**

The financial statements of the Company have been prepared for twelve months in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified by The Institute of Chartered Accountants of India and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on GOING CONCERN and ACCRUAL basis under the historical cost convention.

Accounting policies not specifically referred to otherwise are consistent with the generally accepted accounting policies followed by the Company.

**c) FIXED ASSETS**

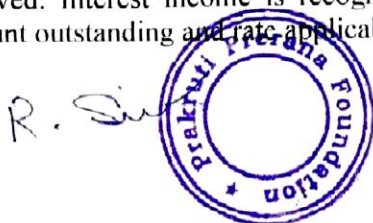
Property, Plant and Equipment are stated at cost of acquisition. Cost includes all incidental expenses related to acquisition and installation. The Company did not revalue its Property, Plant and Equipment.

**d) DEPRECIATION / AMORTIZATION**

Depreciation has been provided on 'Written down Value Method' as per the useful life prescribed in Schedule II to the Companies Act, 2013.

**e) REVENUE RECOGNITION**

General grants and donations are recognized in the year in which the same are received. Interest income is recognized on a time proportion basis considering the amount outstanding and rate applicable.



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The company has reimbursed payments done by director, as per claim made by director on project on periodic basis. Such payment has been classified in to revenue and capital nature subject to nature of such payments.

f) **DEFERRED REVENUE EXPENDITURE**

Deferred revenue expenditure related to lease land is recognized as an asset in the financial statement and amortized over the lease period. Accordingly, 1/10<sup>th</sup> amortization expenses charged to Income & Expenditure during the year.

g) **EMPLOYEE BENEFITS**

Employee benefits consist of salary to employees. The provisions of the Employees Provident Fund and Payments of Gratuity Act are not applicable to the Foundation.

h) **PROVISION FOR TAXES**

Tax expense comprises provision for current tax and provision for deferred tax. Provision for current tax is made as per provisions of Income Tax Act, 1961. Deferred tax asset/liability is created as a result of timing difference due to depreciation as per Companies Act vis-à-vis Income Tax Act.

i) **PROVISIONS AND CONTINGENT LIABILITIES**

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be reliably estimated.

2) **TRADE RECEIVABLES / PAYABLES**

There are no Trade Receivables, Deposits, Loans & Advances, as the Company has not carried out any business activities.

Provision for all known liabilities is adequate and not more than the amount considered reasonably necessary.

Unsecured loans taken include an interest free loan from the director for the purpose of smooth completion of project activities undertaken.

3) **LOANS AND ADVANCES:**

- a) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
  - (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;"



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**NOTES FORMING PART OF THE ACCOUNTS**

- b) The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,"

**4) PAYMENT TO AUDITORS**

(Rupees in '000)

Particulars	Period Ended 31/03/2024 (Rs.)	Period Ended 31/03/2023 (Rs.)
<b>Payment to Auditors:</b>		
As Auditors	30.00	30.00
For Other matters	-	-

**5) EARNINGS PER SHARE:**

The Company is incorporated under Section 8 of the Companies Act, 2013 as a 'Not for Profit Organization'. Accordingly, no disclosure as required under Accounting Standard 20 "Earning per Share" has been made.

- 6) There are no Contingent liabilities and pending litigations as of 31<sup>st</sup> March,2024.

**7) RELATED PARTY TRANSACTIONS**

a. **List of related parties:**

- i. Mr. Srinivas Rachakonda -Director/Key Management Personnel

b. **Transactions with Related Parties:**

(Rupees in '000)

Transactions / Balances	31.03.2024	31.03.2023
Lease Rent/Lease Land Payable to Mr. Srinivas Rachakonda	12.00	12.00
Loan liability Outstanding at year end / Maximum Amount during the year: - Srinivas Rachakonda	27451.02	21716.20

\*Only those related parties have been disclosed with whom there were related party transactions during the year.



**PRAKRUTI PRERANA FOUNDATION**  
CIN: U85300MP2021NPL069506

**NOTES FORMING PART OF THE ACCOUNTS**

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- 8) There are no proceedings that have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- 9) The Company has not been declared as willful defaulter by any bank or financial institution or other lender
- 10) The company did not have any transactions with companies struck off under section 248 the Companies Act, 2013 or section 560 of Companies Act, 1956
- 11) The company has not created charges or satisfaction thereof yet to be registered with the Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.
- 12) The Company has not entered any Scheme of Arrangements in terms of sections 230 to 237 of the Companies Act, 2013.

**13) GENERAL**

Previous year's figures have been regrouped and reclassified to align with the current year disclosure requirement if any.

As per our report attached

**For V J F & ASSOCIATES**  
Chartered Accountants  
(Firm Regn. No: 137429W)



**(Vaishali Jayant Falke)**

Proprietor

Membership No.: 117239

UDIN: 24117239BKMH16912

Place: Thane

Date: 13/09/2024



for and on behalf of the Board of Directors of

**PRAKRUTI PRERANA FOUNDATION**



**(Srinivas Rachakonda)**

Director

DIN: 02402002



**(Vivek Chawala)**

Director

DIN: 02696336

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