

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foregin Contributions Only)

Rs. In Thousands

BALANCE SHEET AS AT 31st March, 2024

Sl. No.	Particulars	Note No.	MAR '2024		MAR '2023	
			Rs	Rs	Rs	Rs
I. EQUITY AND LIABILITIES :						
(1)	Shareholder's Fund:					
	a) Share Capital		-		-	
	b) Reserve and surplus	II	29,020	29,020	17,848	17,848
(2)	Non-current Liabilities					
	Long - term borrowings	III	-		-	
	Other Long-term liabilities	IV	4,352	4,352	3,594	3,594
(3)	Current Liabilities					
	a) Trade payable	V	605		2,731	
	b) Short term Borrowings	VI	-		-	
	c) Other current liabilities	VII	5,603	6,208	22,023	24,754
	TOTAL			39,580		46,196
II. ASSETS :						
(1)	Non-current Assets					
	a) Fixed Assets					
	i) Property, Plant and Equipment	VIII-A	1,246		1,869	
	b) Other Non-current Assets	IX	908	2,154	405	2,274
(2)	Current Assets					
	a) Receivables	X	-		-	
	b) Cash and cash equivalents	XI	23,629		41,265	
	c) Short term loans & advances	XII	887		2,038	
	d) Other current assets	XIII	12,910	37,426	619	43,922
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I				
	TOTAL			39,580		46,196

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

(S.K. Mustaphi)
Partner

Membership No 051842

Place: Kolkata

Date: 27th of May, 2024



MONISHA BANERJEE
CEO


SUMIT GUHA
CFO


ABHIJIT KUMAR SEN
Director
DIN - 05327489


SUMANTRA BANERJEE
Director
DIN - 00075243

ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

CIN : U91900WB2007NPL116269

(Foregin Contributions Only)**Rs. In Thousands****STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st March, 2024**

Sl No.	Particulars	Note No.	MAR '2024	MAR '2023
			Rs	Rs
INCOME				
1	Grant Income	XIV	1,37,954	1,90,405
2	Service Income	XV	2,451	3,946
3	Other Income	XVI	3,453	2,393
	Total Income		1,43,858	1,96,743
EXPENDITURE				
1	Employee Benefit Expenses	XVII	85,870	56,706
2	Depreciation	VIII-A	622	1,075
3	Amortization	VIII-B	-	-
4	Other Expenses :			
	- Administrative Expenses	XVIII	5,589	5,461
	- Training Centre Expenses	XIX	40,605	1,18,599
	- Relief Expenses	XX	-	3,720
	Total Expenditure		1,32,685	1,85,561
	Excess of Income over Expenditure being Surplus		11,172	11,182
	Summary of significant accounting policies and the accompanying notes to the Financial Statements form Integral part.	I		

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**(S.K. Mustaphi)**

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Rs. In Thousands

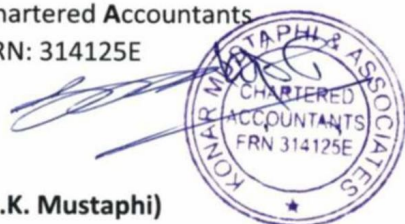
STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st March, 2024			
	Note No.	Amount (Rs.)	Amount (Rs.)
Bank Accounts		40,640	
Cash-in-Hand		18	
Fixed Deposits		606	
Opening Balance	XI		41,265
Receipts:			
<u>Foreign contribution received :-</u>			
Directly from a foreign source	XXI	28,502	
As Transferred from Local source	XXI	88,892	1,17,393
Interest Income	XVI		1,857
Sale of Scrap Materials	XVI		284
Total Receipts			1,19,534
Payments:			
<u>Project Expenses :-</u>			
Employee Benefit Expenses	XVII	85,870	
Training Centre Expenses	XIX	40,605	
Gratuity Liability Created	IV	(758)	
Trade Payable Paid	V	2,126	
Liabilities for Expenses Paid	VII	4,033	
Statutory Liabilities Paid	VII	1,666	
Security Deposit Paid	IX	502	
Advance Recovered	XII	(1,279)	
Prepaid Expenses Created	XII	3	
Balance with Revenue Authorities Created	XII	125	
Expenses Liability no longer required - Written Back (Net)	XXII	(1,312)	1,31,580
Administrative Expenses :-	XVIII		5,589
Fixed Assets Addition :-	VIII-A		-
Total Payments			1,37,170
Bank Accounts		2,186	
Cash-in-Hand		2	
Fixed Deposits		21,442	
Closing Balance	XI		23,629

In terms of our report of even date attached

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E



(S.K. Mustaphi)

Partner

Membership No 051842

Place: Kolkata

Date: 27th of May, 2024

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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2024**

NOTE	(Foregin Contributions Only)	
	MAR '2024	MAR '2023
	Rs.	Rs.
II Reserve and Surplus:		
a) Share Capital		
Being a Company incorporated u/s. 8 of the Companies Act ,2013 (earlier u/s 25 of the Companies Act ,1956) without share capital, hence share capital is NIL.	-	-
b) Reserve and surplus		
(i) Corpus Fund:-		
Balance as per last Account	-	-
Add: Transfer from Surplus during the year	-	-
	-	-
(ii) Surplus:-		
Opening-Surplus	17,838	6,656
Current year - Surplus	11,172	11,182
	29,011	17,838
Less: Transfer to Corpus Fund	-	-
	29,011	17,838
(iii) Other Reserve:-		
Assets @ Re.1/- : Reserve Account	9	10
Total (i + ii + iii)	29,020	17,848
III Long-Term Borrowings:		
Secured Loans:	-	-
	-	-
IV Other Long Term Liabilities:		
Liability for Gratuity	4,352	3,594
	4,352	3,594

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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2024**

NOTE	(Foregin Contributions Only)	
	MAR '2024	MAR '2023
	Rs.	Rs.
V Trade Payable		
<u>Outstanding from the date of transaction</u>		
(i) MSME	-	-
(ii) Others ; Less than 1 year (Unbilled dues is NIL)	605	2,731
(iii) Disputed dues – MSME	-	-
(iv) Disputed dues - Others	-	-
	605	2,731
VI Short Term Borrowings		
Unsecured Loan (Interest free):-	-	-
	-	-
VII Other Current Liabilities:		
Statutory Dues	1,301	2,968
Liabilities for Expenses	4,301	8,334
Grant received in advance	-	10,721
	5,603	22,023
IX Other Non-current Assets:		
Security Deposits		
Security Deposits for Centre	908	405
	908	405
X Receivables:		
<u>Undisputed Trade receivables – considered good</u>		
More than 6 months	-	-
Less than 6 months	-	-
(Unbilled dues is NIL)	-	-

Shant Singh

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ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Rs. In Thousands**Notes to the financial statements as at and for the year ended 31st March, 2024**

NOTE	(Foregin Contributions Only)	
	MAR '2024	MAR '2023
	Rs.	Rs.
XI <u>Cash in hand and Cash Equivalents:</u>		
Cash	2	18
Balance with Bank :		
Axis - FCRA - 011010100389846	2,067	40,479
Axis - FCRA - 915010059133711	3	2
Axis - FCRA - 919010091304357	87	83
SBI - FCRA - 40127117768	29	76
Cash & Bank Balance Total	<u>2,188</u>	<u>40,658</u>
Fixed Deposits with Bank	21,442	606
	<u>23,629</u>	<u>41,265</u>
XII <u>Short Term Loans & Advances:</u>		
Advance Recoverable in Cash or in Kind	185	1,464
Prepaid Expenses	434	432
Balance with Revenue Authorities	267	142
	<u>887</u>	<u>2,038</u>
XIII <u>Other Current Assets</u>		
Grant Receivable	12,910	619
	<u>12,910</u>	<u>619</u>







ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A COMPANY INCORPORATED UNDER SECTION 8 OF THE COMPANIES ACT, 2013)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

(Foreign Contributions Only)

Rs. In Thousands

Note VIII-A i) Property, Plant and Equipment

ITEMS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	As on 1.4.2023	Additions during the year	Adjustments during the year	As on 31.03.2024	Up to 31.03.2023	Depreciation for the year	Adjustments for the year	Up to 31.03.2024	As at 31.03.2024	As at 31.03.2023
Air Conditioner	1,289	-	-	1,289	1,207	37	-	1,244	45	82
Computer & Printer	18,365	-	-	18,365	18,164	127	-	18,291	74	201
Furniture & Fixture	5,652	-	-	5,652	4,322	344	-	4,666	985	1,329
Inverter	2,106	-	-	2,106	1,921	84	-	2,004	102	185
Projector	666	-	-	666	651	10	-	661	6	15
Office Equipment	1,660	-	-	1,660	1,614	21	-	1,635	26	46
Fixed Assets @ Re1/-	10	0.061	0.499	9	-	-	-	-	9	10
	29,747	0.061	0.499	29,747	27,879	622	-	28,501	1,246	1,869
PREVIOUS YEAR	29,708	65	26	29,747	26,829	1,075	26	27,879	1,869	2,878

Smitgub.

Sanje

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Jeetu



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2024**Rs. In Thousands****NOTE**

(Foregin Contributions Only)	
MAR '2024	MAR '2023
Rs	Rs

XIV Grant Income :

Bangla Entertainment Pvt Ltd - SONY	4,117	2,539
Deloitte & Touche	10,721	10,721
JPMorgan Chase Bank N.A.	52,465	16,558
Citi Bank N.A.	44,601	1,50,169
Service Now	-	9,698
Michael And Susan Dell Foundation	16,550	-
Fidelity Asia Pacific Foundation	7,429	-
Retail for Livelihoods	2,072	720
	1,37,954	1,90,405

XV Service Income :

BRAC - Bangladesh	1,832	3,674
Other Information Services Income	619	271
	2,451	3,946

XVI Other Income :

Interest From Savings Accounts	601	977
Interest on Fixed Deposits	1,255	1,416
Interest Income :-	1,857	2,393
Sale of Scrap Materials	284	-
Liability no longer required - Written Back (Net)	1,312	-
	3,453	2,393

XVII Employee Benefit Expenses :

Salary and Allowances	79,845	50,305
Employer's Contributions to PF & ESIC Incl Admin Charges	4,049	2,606
Medical Insurance for Staff	587	452
Performance Linked Incentive	-	1,731
Gratuity Expenses	1,389	1,612
	85,870	56,706



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2024**Rs. In Thousands****NOTE****Other Expenses :-****XVIII Administrative Expenses :**

	(Foregin Contributions Only)	
	MAR '2024	MAR '2023
	Rs	Rs
Bank Charges		
Business Development Expenses	16	25
Car Running & Maintenance Expenses	100	160
Electricity Charges	0.4	37
General Expenses	407	176
Internal Audit Fees & Certification Charges	55	99
Office Administration & Repairing Expenses	72	75
Printing & Stationery Expenses	1,003	1,397
Professional & Legal Fees	451	16
Recruitment Expenses	262	194
Office Rent & Maintenance Expenses	165	210
Security Service Charges	1,967	2,272
Travelling & Conveyance Expenses	101	93
	990	708
	5,589	5,461

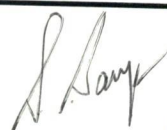
XIX Training Centre Expenses :

Branding Expenses	96	114
Centre Electricity Expenses	448	265
Centre Running Expenses	3,602	3,417
Course Administration Expenses	1,445	944
Faculty/ Consultant Part Time	3,714	7,733
Mobilisation Expenses	2,451	14,063
Placement Cost	2,408	2,320
Centre Rent Expenses	7,072	3,699
Training/ Programme Operating Expenses	7,125	39
Staff Welfare Expenses	173	222
Technology Cost	1,542	2,192
Telephone & Internet Expenses	2,997	14,648
Training Equipments & Centre Setup Cost	1,656	5,732
Travelling Expenses	5,840	7,015
Partner Centre Cost	35	56,195
	40,605	1,18,599

XX Relief & Donation Expenses :

Relief Expenses	-	3,720
	-	3,720







ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act ,2013)

Notes to the financial statements as at and for the year ended 31st March, 2024**Rs. In Thousands**

NOTE	(Foregin Contributions Only)	
	Amount (Rs.)	Amount (Rs.)
XXI Foreign Contribution Received :		
<u>Directly from a foreign source :-</u>		
KETTO ONLINE VENTURES INC	741	
FIDELITY ASIA PACIFIC FOUNDATION	7,429	
BRAC - Bangladesh	1,832	
CHARITIES AID FOUNDATION AMERICA	1,330	
MICHAEL AND SUSAN DELL FOUNDATION	16,550	
PSI Services LLC	1	
San Diego State University Foundation	619	28,502
<u>As Transferred from Local source :-</u>		
JPMorgan Chase Bank, N.A., India	40,174	
Bangla Entertainment Private Limited	4,117	
CITI BANK N.A.	44,601	88,892
		1,17,393
XXII Expenses Liability no longer required - Written Back (Net) :		
Liabilities for Expenses	890	
Trade Payable	327	
Security Deposits for Centre	-10	
Staff Advances	106	
Balance with Revenue Authorities	-1	1,312
		1,312



ANUDIP FOUNDATION FOR SOCIAL WELFARE

(A Company incorporated u/s. 8 of the Companies Act, 2013)

CIN : U91900WB2007NPL116269

(Foregin Contributions Only)

Notes to the Financial Statements for the year ended on 31st March, 2024

Rs. In Thousands

Note: XXIII

Based on the information received from the vendors the Company has not come across any vendor who is covered under the Micro, Small and Medium Enterprise Development Act, 2006 and hence disclosure, if any, relating to amount unpaid as at the year end together with interest paid/ payable as required under the said act have not been given.

Note : XXIV

Foreign Currency Earnings & Expenditures :

	Amount in Rs 2022-23	Amount in Rs 2021-22
a) Earnings :		
Grant/Donation		
b) Expenditures :	10,620	30,786

Note : XXV

Disclosure on Related Party Transactions as per AS-18 on "Related Party Disclosures" issued by the Institute of Chartered Accountants of India :

Related Parties with whom transactions have taken place during the year :-

Associate Companies and Enterprises in which the Key Management Personnel and its relatives are able to exercise significant control	Controlled / Jointly controlled by Key Management Person Amount in Rs.
Particulars of Transactions during the year :- Nature of Transactions	NIL

Note : XXVI

The Company is incorporated under section 8 of the Companies Act 2013 (previously under section 25 of the Companies Act, 1956) and is a non profit making company with no share capital. Due to this the various share capital related disclosures and disclosure of Earning per share has not been given

Note : XXVII

The Company is registered under Section 12A of the Income Tax Act, 1961, hence no provision for Income Tax has been made.

Note : XXVIII

Payment to Auditor:

Statutory Audit fees

Amount in (RS)	
FY : 2023-24	FY : 2022-23
-	-
-	-

Note : XXIX

Amount received from Anudip USA considered as second recipient against grant received from overseas donors amounting to Rs. NIL (Previous year Rs. 4678/-).

Note : XXX

Fixed Assets : As per management decision all the project related fixed assets with remaining useful life has been brought back into the books at value of Re. 1/- each for better supervision. These assets were fully charged off during earlier years while accounting for various projects. The total value of such items as mentioned above comes to Rs.9/- and is included in schedule VIII-A.

Note : XXXI

Gratuity : The gratuity provision has been calculated for employees on proportionate basis irrespective of the conditions of completing 5 years of services. The total liability based on the said assumptions comes to Rs.4352/- in comparison to previous year's figure Rs.3595/-, as per schedule IV.

Note : XXXII

Previous year's figures have been re-grouped, reclassified wherever necessary to correspond with current year classification / disclosure .

In terms of our report of even date

For **KONAR MUSTAPHI & ASSOCIATES**

Chartered Accountants

FRN: 314125E

(S.K. Mustaphi)

Partner

Membership No 051842

Place: Kolkata

Date: 27th of May, 2024

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