

RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

(A Private Company Limited by Guarantee under section 8 of the Companies Act. 2013)

BL-T-7, 24th FR, Fl-2405, 783, Anandapur Madurdaha, Kolkata-700107

Phone: 9830751536, Email: reachus@rangeenkhidki.in

BOARD OF DIRECTORS REPORT

To the Members,

RANGEEN KHIDKI FOUNDATION

Your Directors are pleased to present the Board of Directors Report together with Audited Accounts for the Financial Year ended 31st March, 2022;

1. FINANCIAL SUMMARY & HIGHLIGHTS

The Company's financial performance for the year under review along with the figures of previous year are given hereunder:

Particulars	(Amount in ₹ '00)	
	2021-2022	2020-2021
Total Revenue	26,551.42	18,375.77
Total Expenses (excluding Depreciation)	10586.20	15768.33
Surplus/ (Deficit) Before Depreciation and Tax	15965.22	2607.44
Less: Depreciation	180.15	0.00
Surplus/ (Deficit) after depreciation but before tax (PBT)	15785.07	2607.44
Less: Current Tax	0	0
Less: Deferred Tax	0	0
Surplus/ (Deficit) for the period	15785.07	2607.44
Balance of Profit Carried to B/S	15785.07	2607.44

2. STATE OF AFFAIRS OF THE COMPANY

The Total Revenue of the Company for the Financial Year under review was ₹.26,55,142.32/-

The Surplus After Tax for the Financial Year under review was ₹.15,78,507.05/-

3. TRANSFER TO RESERVE & SURPLUS

The Surplus After Tax of ₹.15,78,507.05/- has been transferred to Reserves & Surplus.


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Authorised Signatory / Director


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4. DIVIDEND

The company is non-profit organization and Limited by Guarantee. Therefore, Company cannot declare any dividend.

5. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Since there was no unpaid/unclaimed Dividend declared and not paid, the provisions of Section 125 of the Companies Act, 2013 do not apply to the Company.

6. MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and on the date of this report.

7. PARTICULARS OF CHANGE IN BUSINESS

There is no change in the business operations of the Company.

8. ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

9. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

During the Financial Year under review, the Company does not have any Subsidiary, Joint venture or Associate Company and hence the details of financial performance are not required to be furnished.

10. CONSOLIDATED FINANCIAL STATEMENT

The Provision relating to Accounting Standard (AS-21) on Consolidated Financial Statements read with AS-23 on Accounting for Investments in Associates and AS-27 on Financial Reporting of Interests in Joint Ventures, the audited consolidated financial statement is not applicable to the Company, hence Consolidated Financial Statements are not required to be provided.


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11.PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 as on 31st March, 2022 and hence the said details are not required to be provided.

12.PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

The particulars of Contracts or Arrangements made with related parties made pursuant to Section 188 are furnished in Annexure AOC-2 and are attached to this Report.

13.WEBSITE

The company's website is <https://rangeenkhidki.in/>.

14.NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had conducted 5 (Five) Board Meetings during the financial year under review. The dates of Meetings are as follows;

- a. 01/04/2021
- b. 14/05/2021
- c. 26/08/2021
- d. 01/11/2021
- e. 24/02/2022

15.COMPLIANCE OF SECRETARIAL STANDARDS

The Company has duly complied with the applicable Secretarial Standards on Meeting of Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI).

16.DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement, subject to the remarks, if any, made by the Statutory Auditors in their Audit Report;

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;


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- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17.DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

18.DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year, there has been no change in the Composition of the Board of Directors or Key Managerial Personnel of the Company.

19.DISCLOSURE ABOUT RECEIPT OF ANY COMMISSION BY DIRECTOR FROM A COMPANY

None of the Directors of the Company are receiving any Commission from the Company, hence the requirement of disclosure is not applicable.

20.DISCLOSURE ABOUT RECEIPT OF COMMISSION/ REMUNERATION BY MANAGING DIRECTOR/ WHOLE-TIME DIRECTOR FROM ITS HOLDING OR SUBSIDIARY COMPANY

Since the Company does not have any Managing Director/ Whole-Time Director, hence the requirement of disclosure is not applicable.

21.DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Director is not applicable to our Company and hence the declaration is not required to be given.

22.MANNER IN WHICH FORMAL ANNUAL EVALUATION OF PERFORMANCE OF BOARD, ITS COMMITTEES & INDIVIDUAL DIRECTORS HAS BEEN CARRIED OUT

The Formal Annual Evaluation of Performance of Board, its Committees & Individual Directors is not applicable to the Company.


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23.DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS, TRIBUNALS IMPACTING THE GOING CONCERN STATUS & COMPANY'S OPERATIONS IN FUTURE

No significant & material orders has been passed by the regulators, courts, tribunals against the Company impacting the going concern status & company's operations in future, the requirement of disclosure is not applicable.

24.STATUTORY AUDITORS

M/s A Chaudhary & Co, Chartered Accountants, were appointed as Statutory Auditors of the Company to hold office till the conclusion of the Annual General Meeting of the Company to be held in the year 2022. They will continue as the Statutory Auditor of the Company. The Company has received a certificate from the above Statutory Auditors to the effect that their continuance would be in accordance with the provisions of Section 141 of the Companies Act, 2013 and Rules framed thereunder as amended from time to time.

25.EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE STATUTORY AUDITORS IN THEIR REPORT

There were no qualifications, reservations, adverse remarks or disclaimers made by the Statutory Auditors in their report.

26.DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 of the Companies (Meetings of the Board and its Powers) Rules, 2014 is not applicable to the Company and hence the requirement of disclosure is not applicable.

27.DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

The Statutory Auditors have not reported any incident of fraud to the Board of Directors of the Company in the year under review hence the requirement of disclosure is not applicable.

28.DISCLOSURE OF PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

29.DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Since the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 is not applicable to the Company, the requirement of disclosure is not applicable.


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30.STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

31.DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the provision of Section 135 of the Companies Act, 2013 are not applicable.

32.COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors Qualifications, Positive Attributes, Independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

33.DETAILS OF VOLUNTARY REVISION OF FINANCIAL STATEMENTS OR THE BOARD REPORT

During the Financial Year 2021-2022, there was no application for voluntary revision of Financial Statements or the Board Report made by the Company to the Tribunal under Section 131 of Companies Act, 2013.

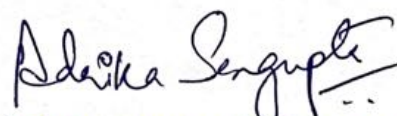
34.CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

No Corporate Insolvency Resolution process was initiated by a financial or operational creditor or by the Company itself under the IBC before the NCLT.

35.THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The details of the difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking a loan from the Banks or Financial Institutions is not required to be provided since this is not applicable to the Company.


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36. CONSERVATION OF ENERGY

The following are details relating to Conservation of Energy;

1.	Impact of steps for energy conservation	The Company always takes effective steps to reduce consumption of energy.
2.	Utilizing alternate source of energy	
3.	Investment in energy conservation equipment's	

37. TECHNOLOGY ABSORPTION

1.	The efforts made towards technology absorption	The Company has not taken any efforts towards technology absorption. The Company has not derived any benefits and has not imported technology. No expenditure was incurred in Research and Development.
2.	The benefits derived like product improvement, cost reduction, product development or import substitution	
3.	In case of imported technology	
	1 the details of technology imported	
	2 the year of import	
	3 whether the technology been fully absorbed	
4.	4 if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
	The expenditure incurred on Research and Development	

38. FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company had no Foreign Exchange Inflow or Outflow during the year under review, the requirement of disclosure is not applicable.

39. OTHER DISCLOSURE

To the best available information and knowledge, any other disclosure or information not provided under this report is either not applicable to the Company or are NIL with respect to your company.


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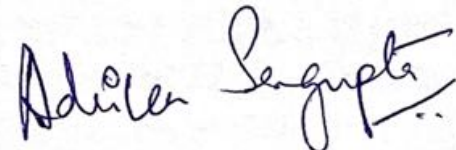
40.ACKNOWLEDGEMENTS

Your Directors place on record their sincere thanks to all the business associates, well wishers of the Company and various Government Authorities for their continued support extended to the operations of the Company during the year under review. Your Directors also acknowledges gratefully the shareholders for their support and confidence reposed on the Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
RANGEEN KHIDKI FOUNDATION



RAJASEKARAN KARIAPPA KRUBHAKAR
DIRECTOR
DIN-08688857



ADRIKA SENGUPTA
DIRECTOR
DIN-08688858

DATE: 10/08/2022
PLACE: KOLKATA



A CHAUDHARY & CO
CHARTERED ACCOUNTANTS

Head Office: Amrit Tower, 4th Floor, EN-26, Salt Lake
Sector-V, Kolkata - 700 091
☎ +91 93305 60978 | 033 4603 4601
✉ info@achaudhary.co.in
🌐 www.achaudhary.co.in

INDEPENDENT AUDITOR'S REPORT

**TO,
THE MEMBERS OF RANGEEN KHIDKI FOUNDATION**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **RANGEEN KHIDKI FOUNDATION** ("the Company"), which comprise the Balance Sheet as at **31st March 2022**, the Statement of Income & Expenditure and the Cash Flow Statement for the period ended, and notes to the financial statements, including a summary of significant accounting policies and other information.

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 Companies Act, 2013 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 and its cash flows** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance 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 and 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.

This responsibility also 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, the Board of Directors 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 the Board of Directors 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal and Regulatory Requirements

1. This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in our opinion and according to the information and explanation given to us, the said order is not applicable to the company.



2. 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, the Statement of Income & Expenditure, 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 **31st March 2022** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls over financial reporting.
- (g) 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 which may have major impact on its financial position.
 - ii. The Company did not have any such long-term contracts including derivative contracts where there were any material foreseeable losses.
 - iii. The Company is not required to transfer any amount to the Investor Education & Protection Fund.

Date: 10/06/2022

Place: Kolkata



FOR A CHAUDHARY & CO

(Chartered Accountants)

FRN : 327702E

Ankit Chaudhary

ANKIT CHAUDHARY

(Partner)

MRN : 301644

UDIN : 22301644 AQ R X Y Y 3900

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BALANCE SHEET AS AT 31ST MARCH, 2022

(₹ in '00)

Particulars	Notes	As at 31st March, 2022	As at 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Fund Balances			
(a) Corpus Fund	2.1	701.21	701.21
(b) Reserves & Surplus	2.2	18,119.29	2,334.22
(2) Current Liabilities			
(a) Short-term borrowings	2.3	0.00	79.99
(b) Other current liabilities	2.4	245.91	338.99
Total		19,066.41	3,454.41
(II) ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment And Intangible Assets			
(i) Property, Plant & Equipment	2.5	568.45	-
(b) Non-current investments	2.6	3,500.00	-
(2) Current assets			
(a) Current Investments	2.7	11,500.00	
(b) Cash and Cash Equivalents	2.8	3,389.20	3,454.41
(c) Other current assets	2.9	108.76	-
Total		19,066.41	3,454.41
Significant Accounting Policies	1		

See accompanying notes to the financial statements

1-3

As per our report of even date

For A Chaudhary & Co

(Chartered Accountants)

FRN: 327702E

Ankit Chaudhary

ANKIT CHAUDHARY

Partner

MRN: 301644

RAJASEKARAN KARIAPPA KRUBHAKAR

Director

DIN: 08688857

For and on behalf of Board

Adrika Sengupta

ADRIKA SENGUPTA

Director

DIN: 08688858

Place : Kolkata

Date: 10/08/2022



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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR PERIOD 31ST MARCH. 2022

(₹ in '00)			
Particulars	Notes	For the period ended 31st March, 2022	For the period ended 31st March, 2021
I. Revenue from operations	2.10	26,197.30	18,375.77
II. Other Income	2.11	354.12	-
Total Income		26,551.42	18,375.77
Expenses:			
Employee Benefit Expenses	2.12	4,596.90	350.00
Depreciation and Amortisation expense	2.13	180.15	-
Other expenses	2.14	5,989.30	15,418.33
Total Expenses		10,766.35	15,768.33
Surplus/(Deficit) before tax		15,785.07	2,607.44
Tax expense:			
Less: (1) Current tax		-	-
(2) Deferred Tax		-	-
Surplus/(Deficit) for the Period		15,785.07	2,607.44
Significant Accounting Policies	1		

See accompanying notes to the financial statements
As per our report of even date

1-3

For A Chaudhary & Co
(Chartered Accountants)
FRN: 327702E

Ankit Chaudhary

ANKIT CHAUDHARY
(Partner)
MRN: 301644



For and on behalf of Board

Rajasekaran Kariappa Krubhakar

RAJASEKARAN KARIAPPA KRUBHAKAR
Director
DIN: 08688857

Adrika Sengupta

ADRIKA SENGUPTA
Director
DIN: 08688858

Place : Kolkata
Date: 10/08/2022

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CASH FLOW FOR THE PERIOD ENDED 31ST MARCH, 2022

(₹ in '00)		
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss A/c	15,785.07	2,607.44
	15,785.07	2,607.44
Adjustment of Non-cash Transactions		
Depreciation	180.15	-
Adjustment for Increase / Decrease in Working Capital		
Changes in borrowings	(79.99)	-
Changes in other current liabilities	(93.08)	145.76
Changes in other current assets	(108.76)	-
Cash Generated from /(used) in operations	15,683.39	2,753.20
Income Tax Paid/ Refund	-	-
Net cash flow from/(used in) operating activities (A)	15,683.39	2,753.20
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(748.60)	-
Investment made during the year	(15000.00)	-
Net cash flow from (used in) investing activities (B)	(15,748.60)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net cash flow from (used in) financing activities (C)	0.00	0.00
Net increase / (decrease) in cash and cash equivalents (A + B + C)	-65.21	2,753.20
Cash and Cash Equivalent at the beginning of the period	3,454.41	701.21
Cash and Cash Equivalent at the end of the period	3,389.20	3,454.41

For A Chaudhary & Co
(Chartered Accountants)
FRN: 327702E

Ankit Chaudhary
ANKIT CHAUDHARY
(Partner)
MRN: 301644



For and on behalf of Board

Rajasekaran Kariappa Krubhakkar
Director
DIN: 08688857

Adrika Sengupta
ADRIKA SENGUPTA
Director
DIN: 08688858

Place : Kolkata
Date: 10/08/2022

ADDITIONAL REGULATORY INFORMATION

1. RATIO ANALYSIS

SR.NO	RATIO	DESCRIPTION OF RATIO	NUMERATOR	AMOUNT (In ₹'00)	DENOMINATOR	AMOUNT (In ₹'00)	FOR FY 2021-22	FOR FY 2020-21	CHANGE IN %	EXPLANATION FOR CHANGE IN THE RATIO BY MORE THAN 25% AS COMPARED TO THE PRECEDING YEAR
1	Current Ratio	Current Assets/Current Liabilities	Current Assets Current Investments Cash and Cash Equivalents Other current assets	14,997.96 11,500.00 3,389.20 108.76	Current Liabilities Other current liabilities	245.91 245.91	60.99	8.24	640.17%	Increase in current investment during the current FY due to Fixed Deposit made by the company for less than 12 months maturity.
2	Debt-Equity Ratio	Total Debt/Shareholders Equity	Total Liabilities Total Outside Liabilities	0.00 0.00	Shareholder's Equity Total Shareholders Equity (Share Capital + Reserves)	NA NA	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
3	Debt Service Coverage Ratio	Earnings available for debt service / Debt Service	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	NA NA	Debt Service Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	0.00 0.00	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
4	Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any) / Average Shareholder's Equity	Profit for the period Net Profit after taxes - preference dividend (if any)	NA NA	Avg. Shareholders Equity NA (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	NA NA	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
5	Inventory turnover ratio	Cost of goods sold OR sales/ Average Inventory	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	0.00 0.00	Average Inventory (Opening Stock + Closing Stock) / 2	0.00 0.00	0.00	0.00	NA	NA
6	Trade Receivables turnover ratio	Net Credit Sales / Average Accounts Receivable	Net Credit Sales Credit Sales	NA NA	Average Trade Receivables NA (Beginning Trade Receivables + Ending Trade Receivables) / 2	0.00 0.00	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
7	Trade payables turnover ratio	Net Credit Purchases / Average Trade Payables	Total Purchases Annual Net Credit Purchases	0.00 0.00	Average Trade Payables NA (Beginning Trade Payables + Ending Trade Payables) / 2	0.00 0.00	0.00	0.00	NA	NA
8	Net capital turnover ratio	Net Sales/ Average Working Capital	Net Sales Total Sales - Sales Return	NA NA	Average Working Capital Current Assets - Current Liabilities	14,752.05 14,752.05	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
9	Net profit ratio	Net Profit / Net Sales	Net Profit Profit After Tax EBIT	NA NA NA	Net Sales Capital Employed	NA NA	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
10	Return on Capital employed	Earning before interest and taxes / Capital Employed	Profit before interest and Taxes	NA	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	NA	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable
11	Return on investment	(Net Rate on Return/cost of Investment)*100	Return/Profit/Earnings	NA	Investment	15,000.00	NA	NA	NA	The company is a Sec 8 company, so this ratio is not applicable



Abisha Senapati
RANGEEN KHIDKI FOUNDATION
 Authorised Signatory / Director

[Signature]
RANGEEN KHIDKI FOUNDATION
 Authorised Signatory / Director

RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

(A Private Company Limited by Guarantee under section 8 of the Companies Act. 2013)

BL-T-7, 24th FR, Fl-2405, 783, Anandapur Madurdaha, Kolkata-700107

Phone: 9830751536, Email: reachus@rangeenkhidki.in

NOTE-1:

BACKGROUND

RANGEEN KHIDKI FOUNDATION, ("the company"), was incorporated in India on 04/02/2020. The Company is registered as Section 8 Company under the provision of Companies Act.2013. The main focus area is to solve India's deep-rooted problems in areas such as Education, Medical Relief and Relief to the Poor.

SIGNIFICANT ACCOUNTING POLICIES

(i) Basis of Preparation of Accounts

The accounts have been prepared under historical cost convention, on accrual basis, in accordance with the provisions of companies Act, 2013 and accounting standards notified vide Companies (Accounting Standards) Rules, 2006 unless specifically stated otherwise. Accounting policies, unless specifically stated to be otherwise, are consistent and are in consonance with generally accepted accounting principles.

(ii) Use of Estimates

The Presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialize.

(iii) Recognition of Income & Expenditure

Items of Income & Expenditure are recognized on accrual basis.

(iv) Micro, Small & Medium Enterprises Development Act, 2006

In the absence of necessary information relating to the suppliers registered as Micro, small and Medium Enterprises under the Micro, small and Medium Enterprises Development Act, 2006, the concern has not been able to identify such suppliers and disclose the information required under the said Act relating to them. The concern has not received any intimation from any creditor, identifying their status as Micro, small and Medium Enterprises under the Act.



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(v) Employee Benefits

The company is a SMC as per criterion laid down in Companies (Accounting Standard) Rules, 2006. Short term employee benefits are recognized at the undiscounted amount in the profit & loss account for the year in which the service is rendered on an accrual basis.

As regards post-employment employee benefits, according to the management there is no contractual/ statutory obligation on its part to pay any post-retirement benefits to its employees as provisions of P.F. Act, E.S.I. Act, Gratuity Act etc. are not applicable to the Company. Any lump sum paid gratuitously is accounted for in the year in which it is paid. However, in the absence of any consistent pattern, no reasonable estimate of such voluntary payment can be made.


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NO. 2 : NOTES TO FINANCIAL STATEMENTS

	As at 31st March 2022	(₹ in '00) As at 31st March 2021
2.1 CORPUS FUND		
Opening Balance	120.00	120.00
Add: Received during the period	-	-
Closing Balance	<u>120.00</u>	<u>120.00</u>
Special Fund		
Opening Balance	581.21	581.21
Add: Received during the period	-	-
Closing Balance	<u>581.21</u>	<u>581.21</u>
Corpus Fund Closing Balance	<u>701.21</u>	<u>701.21</u>
2.2 RESERVE & SURPLUS		
Surplus of Income over Expenditure		
Opening Balance	2,334.22	(273.22)
Add: Surplus/(deficit) for the period	15,785.07	2,607.44
Closing Balance	<u>18,119.29</u>	<u>2,334.22</u>
2.3 SHORT TERM BORROWINGS		
Advance Taken from Director	0.00	79.99
	<u>0.00</u>	<u>79.99</u>
2.4 OTHER CURRENT LIABILITIES		
Audit Fees Payable	177.00	82.60
MCA & IT Filing Fees Payable	59.00	70.80
Other Expenses Payable	9.91	185.59
	<u>245.91</u>	<u>338.99</u>
2.6 NON-CURRENT INVESTMENTS		
Fixed Deposit	3500.00	-
	<u>3500.00</u>	<u>-</u>
2.7 CURRENT INVESTMENTS		
Fixed Deposit	11500.00	-
	<u>11500.00</u>	<u>-</u>
2.8 CASH AND CASH EQUIVALENTS		
Balances with Bank		
In Current accounts	3,389.20	3,454.41
	<u>3,389.20</u>	<u>3,454.41</u>
2.9 OTHER CURRENT ASSETS		
Travel Reimbursement Receivable	35.00	-
Interest receivable	73.76	-
	<u>108.76</u>	<u>-</u>




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(A Private Company Limited by Guarantee under Section 8 of the Companies Act.2013)

(₹ in '00)

2: NOTES TO FINANCIAL STATEMENTS

	For the year ended 31st March 2022	For the year ended 31st March 2021
2.10 REVENUE FROM OPERATIONS		
Donation Received	25,152.30	17648.77
Consultancy Fees	1,045.00	727.00
	<u>26,197.30</u>	<u>18,375.77</u>
2.11 OTHER INCOME		
Interest income	354.12	-
	<u>354.12</u>	<u>-</u>
2.12 EMPLOYEE BENEFIT EXPENSE		
Salaries	4,517.70	350.00
Staff Welfare Expenses	79.20	-
	<u>4,596.90</u>	<u>350.00</u>
2.13 DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on Fixed Assets	180.15	-
	<u>180.15</u>	<u>-</u>
2.14 OTHER EXPENSES		
Payments to Auditor as:		
Auditor	141.60	82.60
for taxation matters	35.40	23.60
for company law matters	0.00	47.20
	<u>177.00</u>	<u>153.40</u>
Bank Charges	4.71	2.30
Domain Expenses	-	124.25
Subscription Expenses	233.01	106.26
Printing and Stationery	352.41	121.30
Consultancy expenses	812.00	515.00
Workshop expenses	-	70.71
Procurement of Sanitary Pads	-	5099.80
Procurement of Soaps	-	362.30
Procurement of Under Garments	-	1258.10
Procurement of Face Masks	196.88	212.50
Procurement of Relief Materials	2,559.42	6855.85
MCA govt. fees	69.00	26.00
Logo designing expenses	-	-
Professional fees	256.98	215.60
Training materials expenses	-	42.30
Travelling expenses	506.44	84.47
Tea and tiffin expenses	57.84	92.50
Conference expenses	349.21	30.68
Office Expenses	19.40	-
Postage and Courier	8.70	-
Professional Tax	98.30	-
Documentary Film Expense	170.00	-
Rental Expenses for Venue	5.00	-
Lodging Expenses	48.00	-
Module designing expenses	45.00	45.00
Honorarium	20.00	-
	<u>5,989.30</u>	<u>15,418.33</u>



[Signature]

RANGEEEN KHIDKI FOUNDATION
Authorised Signatory / Director

[Signature]

RANGEEEN KHIDKI FOUNDATION
Authorised Signatory / Director

Note No :2.5

(₹ in '00)

GROSS BLOCK				DEPRECIATION / AMORTIZATION					NET BLOCK		
Particulars	As at April 1,2021	Addition during the year	Ded/Adj during the year	As at March 31,2022	Upto March 31, 2021	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act,2013	Upto March 31, 2022	As at March 31,2022	As at March 31,2021
PLANT AND EQUIPMENT	0.00	313.60	0.00	313.60	0.00	40.14	0.00	0.00	40.14	273.46	0.00
OFFICE EQUIPMENT	0.00	435.00	0.00	435.00	0.00	140.01	0.00	0.00	140.01	294.99	0.00
Total :	0.00	748.60	0.00	748.60	0.00	180.15	0.00	0.00	180.15	568.45	0.00
Previous Year Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Place : Kolkata

Date : 10/08/2022



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NOTE NO. 3: NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Related party Disclosure under AS – 18: Related parties are as certified by the management.

(a) List of Related Parties:

Nature of relationship	Name of Related Party
Director	Rajasekaran Kariappa Krubhakar

(b) Details of transactions for the year ended 31.03.2022 :

(₹ in '00)

Nature of Transaction	Related Parties	Opening Balance as on 01.04.2021	Loan Accepted	Loan Repaid	Outstanding Balance as on 31.03.2022
Short-Term Borrowings	Rajasekaran Kariappa Krubhakar	79.99	0.00	79.99	0.00
TOTAL		79.99	0.00	79.99	0.00

2. Details of Deferred Tax Asset/Liability: - Nil

3. Value of Imports on CIF basis: -Nil

4. There are no Micro, Small & Medium enterprises to which the company owes dues, which are outstanding for more than 45 days as at 31.03.2022. The above information regarding Micro, Small & Medium enterprises have been determined to the extent such parties have been identified based on information available with the company. This has been relied upon the auditors.

5. Previous year's figures have been regrouped and rearranged wherever necessary.


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