

RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

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

Regd. Address: BL-T-7, 24TH FR, Fl-2405, 783, Anandapur Madurdaha, Kolkata-700107,
West Bengal, India

Contact No.: +91 9930987378, Email ID: reachus@rangeenkhidki.in

BOARD OF DIRECTOR'S REPORT

To the Members,

RANGEEN KHIDKI FOUNDATION

Your Directors are pleased to present the Board of Directors Report together with audited financial statements for the financial year ended 31st March 2024 in compliance with sub-section (3) of section 134 of Companies Act, 2013.

a. WEBSITE

The Company's operating web address is <https://rangeenkhidki.in> during the year.

b. NUMBER OF MEETINGS OF THE BOARD

The Company had conducted 4(four) Board meetings during the financial year under review. The Board of Directors, of the Companies registered under Section 8 shall hold at least one meeting within every six calendar months, as prescribed by the Companies Act, 2013.

The dates of Meetings are as follows.

- i. 19/06/2023
- ii. 02/10/2023
- iii. 30/12/2023
- iv. 08/03/2024

Details of number of meetings attended by each director is as below;

Name Of Director	Rajasekaran Kariappa Krubhakar	Adrika Sengupta
Number Of Meetings Attended	4	4



RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director



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c. 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;

- i. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii. 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;
- iii. 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;
- iv. the directors had prepared the annual accounts on a going concern basis; and
- v. As the company is not a listed company, the provision of this clause is not applicable.
- vi. 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.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

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.



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d. DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149

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

e. COMPANY COVERED UNDER SUB-SECTION (1) OF SECTION 178, COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178

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

f. EXPLANATION OR COMMENTS BY BOARD ON EVERY QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMER MADE

i. By The Statutory Auditors in their Report

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

ii. By The Company Secretary in Practice in Secretarial Audit Report;

The provisions of Secretarial Audit are not applicable to the Company.

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g. 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, 2024 and hence the said details are not required to be provided.

h. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SUB-SECTION (1) OF SECTION 188

There was no contract or arrangement made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

i. THE STATE OF THE COMPANY'S AFFAIRS

The Total income of the Company has increased from Rs. 21,65,955.00/- in the Financial Year 2022-2023 to Rs. 36,09,536.00/- in the Financial Year 2023-2024.

The Surplus /(Deficit) After Tax for the Financial Year under review is Rs. 12,37,177.67/-.

j. TRANSFER TO RESERVES

We do not propose to transfer any amount to any reserves.

k. DIVIDEND

The provisions related to declaration & payment of dividend are not applicable to our Company.



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

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

m. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

i. Conservation of Energy:

The following are details relating to Conservation of Energy;

1.	the steps taken or impact on conservation of energy	The Company always takes effective steps to reduce consumption of energy.
2.	the steps taken by the company for utilizing alternate sources of energy	
3.	the capital investment on energy conservation equipments	

ii. Technology Absorption:

1.	The efforts made towards technology absorption	The Company has not taken any efforts towards technology absorption.
2.	The benefits derived like product improvement, cost reduction, product development or import substitution	


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3.	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)		The Company has not derived any benefits and has not imported technology
	1	the details of technology imported	
	2	the year of import	
	3	whether the technology been fully absorbed	
4	if not fully absorbed, areas where absorption has not taken place, and the reasons thereof		
4.	The expenditure incurred on Research and Development		No expenditure was incurred in Research and Development.

iii. Foreign Exchange Earnings and Outgo

The total Foreign Exchange Inflow and Outflow was NIL during the year under review.

n. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY

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

o. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES TAKEN DURING THE YEAR

No Corporate Social Responsibility initiatives have been developed and implemented during the year under review as the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

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p. Not Applicable

q. Not Applicable

ACKNOWLEDGEMENTS

Your directors place on records 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 gratefully acknowledge 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

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

DATE: 01/08/2024
PLACE: KOLKATA



ADRIKA SENGUPTA
DIRECTOR
DIN: 08688858

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director



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 M/S RANGEEN KHIDKI FOUNDATION**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **M/S RANGEEN KHIDKI FOUNDATION** ("the Company"), which comprises the Balance Sheet as at **31st March 2024**, the Statement of Income and Expenditure for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory 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, 2024, Cash flow statement and its **Surplus** 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.

Information other than the financial statements and auditors' report thereon

The Company's board of directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.



Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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, 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.

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.



As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism 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.
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since the Order provides that it shall not apply to a Company licensed to operate under Section 8 of the Companies Act, 2013.
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 and the Statement of Income and Expenditure dealt with in 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
 - g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
 - h) 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 litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts 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.



iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (iv)(a) and (b) above, contain any material misstatement.

- v. Being a Company registered under section 8 of the Companies Act, 2013, compliance of the provisions with respect to declaration & payment of dividend as per section 123 of the Companies Act, 2013 is not applicable.
- vi. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.

DATE: 01/08/2024

PLACE: KOLKATA



FOR A CHAUDHARY & CO
(Chartered Accountants)
FRN : 327702E

Ankit Chaudhary

CA ANKIT CHAUDHARY
(Partner)

MRN: 301644

UDIN: 24301644BKCSKQ3403

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BALANCE SHEET AS AT 31ST MARCH, 2024

(₹ in '000)

Particulars	Notes	As at	As at
		31st March, 2024	31st March, 2023
I. EQUITY AND LIABILITIES			
(1) Fund Balances			
(a) Corpus Fund	2.1	70.12	70.12
(b) Reserves & Surplus	2.2	3,603.69	2,366.51
(2) Non-Current Liabilities			
(a) Long-Term Borrowings		0.00	0.00
(b) Deferred Tax Liabilities (Net)		0.00	0.00
(c) Other Long-Term Liabilities		0.00	0.00
(d) Long-Term Provisions		0.00	0.00
(3) Current Liabilities			
(a) Short-Term Borrowings		0.00	0.00
(b) Trade Payables		0.00	0.00
(A) total outstanding dues of micro enterprises and small enterprises;and		0.00	0.00
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		0.00	0.00
(c) Other Current Liabilities	2.3	1.29	1.27
(d) Short Term Provisions	2.4	31.86	24.78
TOTAL		3,706.96	2,462.68
II. ASSETS			
(1) Non-current Assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	2.5	21.25	32.58
(ii) Intangible Assets		0.00	0.00
(iii) Capital Work in Progress		0.00	0.00
(iv) Intangible Assets Under Development		0.00	0.00
(b) Non-Current Investments		0.00	0.00
(c) Deferred Tax Assets (net)		0.00	0.00
(d) Long-Term Loans and Advances		0.00	0.00
(e) Other Non-Current Assets	2.6	2,600.00	2,100.00
(2) Current assets			
(a) Current investments		0.00	0.00
(b) Inventories		0.00	0.00
(c) Trade Receivables		0.00	0.00
(d) Cash and Cash Equivalents	2.7	1,041.27	108.36
(e) Short-Term Loans and Advances		0.00	0.00
(f) Other Current Assets	2.8	44.44	221.74
TOTAL		3,706.96	2,462.68

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

FOR & ON BEHALF OF THE BOARD

Ankit Chaudhary





CA ANKIT CHAUDHARY

Partner

MRN: 301644

RAJASEKARAN KARIAPPA KRUBHAKAR

Director

DIN: 08688857

ADRIKA SENGUPTA

Director

DIN: 08688858

Place : Kolkata

Date: 01/08/2024



RANGEEEN KHIDKI FOUNDATION
Authorised Signatory / Director

Place : Kolkata

Date: 01/08/2024

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STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Notes	(₹ in '000)	
		For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
Income:			
Revenue from Operations	2.9	3,448.41	2,070.47
Other Income	2.10	161.12	95.49
Total Income		3,609.53	2,165.96
Expenses:			
Cost of Materials Consumed		0.00	0.00
Purchase of Stock-in-Trade		0.00	0.00
Changes in Inventories of finished goods, work in progress and Stock in Trade		0.00	0.00
Employee Benefit Expenses	2.11	974.36	858.42
Finance Costs		0.00	0.00
Depreciation and Amortisation Expense	2.5	11.33	24.26
Other Expenses	2.12	1,386.66	728.71
Total Expenses		2,372.35	1,611.39
Surplus/(Deficit) for the year before tax		1,237.18	554.57
Less: Tax Expense:			
Current Tax		0.00	0.00
Deferred Tax		0.00	0.00
Surplus/(Deficit) for the year after tax		1,237.18	554.57

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



FOR & ON BEHALF OF THE BOARD

Ankit Chaudhary

CA ANKIT CHAUDHARY

Partner

MRN: 301644

Place : Kolkata

Date: 01/08/2024

RAJASEKARAN KARIAPPA KRUBHAKAR

Director

DIN: 08688857

RANGEEN KHIDKI FOUNDATION

Authorised Signatory / Director

ADRIKA SENGUPTA

Director

DIN: 08688858

Place : Kolkata

Date: 01/08/2024

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2024

(₹ in '000)

Particulars	For the year ended 31st March, 2024	For the year ended 31st March, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) as per Income & Expenditure A/c	1,237.18	554.57
	1,237.18	554.57
Adjustment of Non-cash Transactions		
Depreciation	11.33	24.26
Operating Profit before Working Capital changes	1,248.51	578.83
Adjustment for Increase / Decrease in Working Capital		
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Short term Provision	7.08	1.18
Increase / (Decrease) in other current liabilities	0.02	0.27
Increase / (Decrease) in other current assets	177.30	939.14
Cash Generated from / (used) in operations	1,432.91	1,519.42
Income Tax Paid/ Refund		0.00
Net cash flow from / (used in) operating activities (A)	1,432.91	1,519.42
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed assets	-	-
Changes in Non-Current Assets	(500.00)	(1750.00)
Net cash flow from (used in) investing activities (B)	(500.00)	(1,750.00)
CASH FLOW FROM FINANCING ACTIVITIES	0.00	0.00
Net cash flow from (used in) financing activities (C)	0.00	0.00
Net increase / (decrease) in cash and cash equivalents (A + B + C)	932.91	(230.58)
Cash and Cash Equivalent at the beginning of the period	108.36	338.92
Cash and Cash Equivalent at the end of the period	1,041.27	108.34
Notes		
Closing Balance of Cash & Cash Equivalents		
Cash and Cash Equivalents Includes:		
Balances with Banks - In Current Account	1,041.27	108.36
Cash and Cash Equivalent at the end of the year	1,041.27	108.36

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

CA ANKIT CHAUDHARY
Partner
MRN: 301644

Place : Kolkata
Date: 01/08/2024

FOR & ON BEHALF OF THE BOARD

RAJASEKARAN KARIAPPA KRUBHAKAR
Director
DIN: 08688857

ADRIKA SENGUPTA
Director
DIN: 08688858

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

Place : Kolkata
Date: 01/08/2024

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)

Regd. Address: BL-T-7, 24TH FR, Fl-2405, 783, Anandapur Madurdaha, Kolkata-700107, West Bengal, India

Contact No.: +91 9930987378, Email ID: reachus@rangeenkhidki.in

NOTE NO - 1: SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of Financial Statements

The Financial Statements 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.

2. 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 year. Difference between the actual result and estimates are recognized in the year in which the results are known/ materialized.

3. Recognition of Income & Expenditure

Items of Income & Expenditure are recognized on accrual basis.

4. Property, Plant & Equipment and Depreciation

Property, Plant & Equipment has been stated at historical cost less depreciation. Depreciation on fixed assets have been provided at Written down value method.

5. Employee Benefit Expenses

The company is a Private Company Limited by Guarantee under Section 8 of the Companies Act, 2013. 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-retirement 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



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year in which it is paid. However, in the absence of any consistent pattern, no reasonable estimate of such voluntary payment can be made.

6. Provisions.

Provisions are recognized when the Company has 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 a reliable estimate can be made of the amount of the obligation.



A handwritten signature in blue ink, appearing to be "Rajeev Singh".

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

A handwritten signature in blue ink, appearing to be "Adarsh Singh".

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)

NOTE NO. 2 : NOTES TO FINANCIAL STATEMENTS

	For the year ended 31st March, 2024	(₹ in '000) For the year ended 31st March, 2023
2.1 CORPUS FUND		
General Fund		
Opening Balance	12.00	12.00
Add: Received during the period	-	-
Closing Balance	<u>12.00</u>	<u>12.00</u>
Special Fund		
Opening Balance	58.12	58.12
Add: Received during the period	-	-
Closing Balance	<u>58.12</u>	<u>58.12</u>
Corpus Fund Closing Balance	<u>70.12</u>	<u>70.12</u>
2.2 RESERVES & SURPLUS		
Surplus of Income over Expenditure		
Opening Balance	2,366.51	1,811.93
Add: Surplus/(deficit) for the year	1,237.18	554.58
Closing Balance	<u>3,603.69</u>	<u>2,366.51</u>
2.3 OTHER CURRENT LIABILITIES		
Other Payables		
- G Suite Email Domain Charges Payable	1.29	0.99
- Professional Tax payable	-	0.28
	<u>1.29</u>	<u>1.27</u>
2.4 SHORT TERM PROVISIONS		
Others		
- Audit fees payable	18.88	17.70
- Audit fees- FCRA payable	5.90	-
- MCA & IT filing fees payable	7.08	7.08
	<u>31.86</u>	<u>24.78</u>
2.6 OTHER NON-CURRENT ASSETS		
Others		
- Fixed Deposits with Bank	2,600.00	2,100.00
	<u>2,600.00</u>	<u>2,100.00</u>
2.7 CASH AND CASH EQUIVALENTS		
Balances with Banks		
- In Current Accounts	1,041.27	108.36
	<u>1,041.27</u>	<u>108.36</u>
2.8 OTHER CURRENT ASSETS		
Others		
Balance With Income Tax and GST Authorities	29.04	11.18
-Interest receivable	15.40	10.56
-Fixed Deposits with Bank	-	200.00
	<u>44.44</u>	<u>221.74</u>




RANGEEN KHIDKI FOUNDATION
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PROPERTY, PLANT AND EQUIPMENT

Note No : 2.5

(₹ in '000)

Particulars	GROSS BLOCK				DEPRECIATION / AMORTIZATION					NET BLOCK	
	As at April 1,2023	Addition during the year	Ded/Adj during the year	As at March 31,2024	Upto March 31, 2023	For the year	Ded/Adj during the year	Effect on Deprn as per Co. Act,2013	Upto March 31, 2024	As at March 31,2024	As at March 31,2023
TANGIBLE ASSETS											
OFFICE EQUIPMENT	43.50	0.00	0.00	43.50	32.63	6.86	0.00	0.00	39.50	4.00	10.86
PLANT AND MACHINERY	31.36	0.00	0.00	31.36	9.64	4.47	0.00	0.00	14.11	17.25	21.72
Total :	74.86	0.00	0.00	74.86	42.28	11.33	0.00	0.00	53.61	21.25	32.58
Previous Year Total	74.86	0.00	0.00	74.86	18.02	24.26	0.00	0.00	42.28	32.59	56.85

Place : Kolkata

Date: 01/08/2024



RANGEEN KHIDKI FOUNDATION
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Authorized Signatory / Director

RANGEEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

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Contact No: +91 9930987378, Email Id: reachus@rangeenkhidki.in

Depreciation Chart for the Assesment Year '2024-2025'

(₹ in '000)

S.No.	Description/Block of Assets	Rate	Opening WDV	Additions		Deductions		Closing Balance	Normal Dep.	Additional Dep.	Total Dep.	Closing WDV	Block Nil(Y/N)	Transfer Expenses	Capital Gains/Loss
				180 days or more	Less than 180 days	180 days or more	Less than 180 days								
1	Machinery And plant 40% - Laptop	40.00%	156.6	0	0	0	0	156.6	62.64	0	62.64	93.96	N	0	0
2	Machinery and plant 15% - Projector	15.00%	226.58	0	0	0	0	226.58	33.987	0	33.987	192.59	N	0	0
Total			383.18	0	0	0	0	383.18	96.63	0.00	96.63	286.55		0	0

Place : Kolkata

Date: 01/08/2024



RANGEEEN KHIDKI FOUNDATION
Authorised Signatory / Director

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Authorised Signatory / Director

RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

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

NOTE NO. 2 : NOTES TO FINANCIAL STATEMENTS

	For the year ended 31st March, 2024	For the year ended 31st March, 2023
(₹ in '000)		
2.9 REVENUE FROM OPERATIONS		
Donation Received	3,430.91	2,047.47
Consultancy Fees	17.50	23.00
	<u>3,448.41</u>	<u>2,070.47</u>
2.10 OTHER INCOME		
Incidental Income through Fellowship and Courses	-	4.70
Interest income	161.12	90.79
	<u>161.12</u>	<u>95.49</u>
2.11 EMPLOYEE BENEFIT EXPENSE		
Salaries	912.23	853.42
Staff Welfare Expenses	7.00	5.00
Part Time Employee Stipend	55.13	0.00
	<u>974.36</u>	<u>858.42</u>
2.5 DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on Fixed Assets	11.33	24.26
	<u>11.33</u>	<u>24.26</u>
2.12 OTHER EXPENSES		
Payments to Auditor as:		
Auditor	18.88	17.70
Auditor - FCRA	5.90	-
For Taxation Matters	3.54	3.54
For Company Law Matters	3.54	3.54
	<u>31.86</u>	<u>3.54</u>
Bank Charges Paid	4.28	0.56
Conference Expenses	-	4.34
Consultancy Expenses	200.93	2.50
Event Expenses Paid	41.10	203.70
Documentary Film Expense	-	0.60
Expenditure Incurred on Courses	-	6.00
Honorarium Expenses	-	1.00
Human Resources Expenses	150.00	-
Interest on late payment of Professional tax	-	0.90
Legal & Compliance Fees Paid	43.77	25.16
License Fee Paid	-	23.60
Lodging Expenses	50.55	-
Govt. Fees Paid	3.03	3.50
Module Designing Expenses	-	8.00
Office Expenses	15.29	-
Payment to Performers for Rang saga	-	149.55
Postage and Courier Expenses	0.32	0.30
Printing and Stationery Expenses	30.46	30.81
Procurements of Program Materials	188.11	17.83
Procurements of Cloth pads	0.75	-
Professional Fees Paid	16.60	6.49
Professional Tax paid	-	3.41
Registration Fees	57.52	-
Subscription Expenses (Email Domain & Zoom)	29.15	25.96
Tea and Tiffin expenses	260.76	11.49
Travelling Expenses	261.90	161.73
Website Development Expenses	-	16.50
Miscellaneous Expenses	0.28	-
Round off	-	-
	<u>1,386.66</u>	<u>728.71</u>




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RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

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

NOTE NO. 2 : NOTES TO FINANCIAL STATEMENTS

2.13 ADDITIONAL REGULATORY INFORMATION

(i) **Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties**

(a) repayable on demand

NIL

(b) without specifying any terms or period of repayment

(₹ in '000)

Type of Borrower	FY 2023-24		FY 2022-23	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loan and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loan and Advances in the nature of loans
Promoters	-	0.00	-	0.00
Directors	-	0.00	-	0.00
KMPs	-	0.00	-	0.00
Related Parties	-	0.00	-	0.00

(ii) **Following Ratios have been disclosed in compliance with regulatory requirements:**

- Current Ratio,
- Debt-Equity Ratio,
- Debt Service Coverage Ratio,
- Return on Equity Ratio,
- Inventory turnover ratio,
- Trade Receivables turnover ratio,
- Trade payables turnover ratio,
- Net capital turnover ratio,
- Net profit ratio,
- Return on Capital employed,
- Return on investment.

For details, please refer to Annexure 1.




RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director


RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

Annexure 1

Ratio Analysis

SRLNO	RATIO	DESCRIPTION OF RATIO	NUMERATOR	AMOUNT (In '000) for FY 2023-24	AMOUNT (In '00) for FY 2022-23	DENOMINATOR	AMOUNT (In '000) for FY 2023-24	AMOUNT (In '00) for FY 2022-23	FOR FY 2023-24	FOR FY 2022-23	CHANGE IN %	EXPLANATION FOR CHANGE IN THE RATIO BY MORE THAN 25% AS COMPARED TO THE PRECEDING YEAR
(a)	Current Ratio	Current Assets/Current Liabilities	Current Assets	1,085.71	330.10	Current Liabilities	33.15	26.05	32.75	12.67	158.46%	Due to decrease in current assets.
			Cash and Cash Equivalents	1,041.27	108.36	Other Current Liabilities	1.29	1.27				
			Other Current Assets	44.44	221.74	Short Term Provisions	31.86	24.78				
(b)	Debt-Equity Ratio	Total Debt/Shareholders Equity	Total Liabilities	0.00	0.00	Shareholder's Equity	3,673.81	2,436.63	0.00	0.00	NA	NA
			Total Borrowings (Short term + Long term)	0.00	0.00	Total Shareholders Equity (Share Capital + Reserves)	3,673.81	2,436.63				
(c)	Debt Service Coverage Ratio	Earnings available for debt service / Debt Service	Net Operating Income	1,248.51	578.83	Debt Service	0.00	0.00	NA	NA	NA	NA
			Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	1,248.51	578.83	Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	0.00	0.00				
(d)	Return on Equity Ratio	Net Profits after taxes - Preference Dividend (if any) / Average Shareholder's Equity	Profit for the period	1,237.18	554.57	Avg. Shareholders Equity	3,055.22	2,159.34	0.40	0.26	57.67%	Due to decrease in Return on equity.
			Net Profit after taxes - preference dividend (if any)	1,237.18	554.57	(Beginning shareholders' equity + Ending shareholders' equity) / 2	3,055.22	2,159.34				
(e)	Inventory turnover ratio	Cost of goods sold OR sales / Average Inventory	Cost of Goods sold	0.00	0.00	Average Inventory	0.00	0.00	NA	NA	NA	NA
			(Opening Stock + Purchases) - Closing Stock	0.00	0.00	(Opening Stock + Closing Stock)/2	0.00	0.00				
(f)	Trade Receivables turnover ratio	Net Credit Sales / Average Accounts Receivable	Net Credit Sales	0.00	0.00	Average Trade Receivables	0.00	0.00	NA	NA	NA	NA
			Credit Sales	0.00	0.00	(Beginning Trade Receivables + Ending Trade Receivables) / 2	0.00	0.00				
(g)	Trade payables turnover ratio	Net Credit Purchases / Average Trade Payables	Total Purchases	0.00	0.00	Average Trade Payables	0.00	0.00	NA	NA	NA	NA
			Annual Net Credit Purchases	0.00	0.00	(Beginning Trade Payables + Ending Trade Payables) / 2	0.00	0.00				
(h)	Net capital turnover ratio	Net Sales / Average Working Capital	Net Sales	3,448.41	2,070.47	Average Working Capital	1,052.56	304.05	3.28	6.81	-51.89%	Due to significant increase in average working capital.
			Total Sales - Sales Return	3,448.41	2,070.47	Current Assets - Current Liabilities	1,052.56	304.05				
(i)	Net profit ratio	Net Profit / Net Sales	Net Profit	1,237.18	554.57	Net Sales	3,448.41	2,070.47	0.36	0.27	33.94%	Due to increase in net surplus during the current FY
			Profit After Tax	1,237.18	554.57	Sales	3,448.41	2,070.47				
(j)	Return on Capital employed	Earning before interest and taxes / Capital Employed	EBIT	1,237.18	554.57	Capital Employed	3,673.81	2,436.63	0.34	0.23	47.96%	Due to increase in net surplus.
			Profit before Interest and Taxes	1,237.18	554.57	Capital Employed = Tangible Net Worth + Total Debt + Non Current Liabilities	3,673.81	2,436.63				
(k)	Return on investment	(Net Rate on Return/cost of Investment)*100	Earnings on investment	0.00	0.00	Investment	0.00	0.00	NA	NA	NA	NA



[Signature]
RANGEEN KHIDKI FOUNDATION
 Authorised Signatory / Director

[Signature]
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NOTE 3: NOTES FORMING PART OF FINANCIAL STATEMENTS

1. **Related Party Disclosure under AS – 18:** There are no related party transactions during the financial year under review.
2. **Details of Deferred Tax Assets/Liabilities:** - Nil
3. There are no Micro, Small & Medium enterprises to which the company owes dues, which are outstanding for more than 45 days as at 31.03.2024. The above information regarding Micro, Small & Medium enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. This has been relied upon by the auditors.
4. Previous year's figures have been regrouped and rearranged wherever necessary.



RANGEEN KHIDKI FOUNDATION
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RANGEEN KHIDKI FOUNDATION
Financial Year 2023-24

Detail Sheet (Balance Sheet)

	Amount(In'000)		Amount(Rs.)	
	As on 31.03.24	As on 31.03.23	As on 31.03.24	As on 31.03.23
LIABILITIES				
CORPUS FUND				
Special Fund	58.12	58.12	58,120.97	58,120.97
General Fund-Founding Members Contribution	12.00	12.00	12,000.00	12,000.00
	70.12	70.12	70,120.97	70,120.97
RESERVES & SURPLUS				
Surplus in the statement of profit & loss				
Opening Balance	2,366.51	1,811.93	23,66,513.18	18,11,928.81
Add: Profit/(Loss) for the year	1,156.11	554.58	11,56,108.00	5,54,584.37
Closing Balance	3,522.62	2,366.51	35,22,621.18	23,66,513.18
SPECIAL FUND				
Opening Balance	58.12	58.12	58,120.97	58,120.97
Add: Received during the period	-	-	-	-
Closing Balance	58.12	58.12	58,120.97	58,120.97
GENERAL FUND				
Opening Balance	12.00	12.00	12,000.00	12,000.00
Add: Received during the period	-	-	-	-
Closing Balance	12.00	12.00	12,000.00	12,000.00
OTHER CURRENT LIABILITIES				
- Google Suite Email Domain Charges Payable	1.29	0.99	1,289.24	991.20
- Professional Tax payable	-	0.28	-	280.00
	1.29	1.27	1,289.24	1,271.20
SHORT-TERM PROVISIONS				
- Statutory Audit fees payable	18.88	17.70	18,880.00	17,700.00
- FCRA Audit fees payable	5.90	-	5,900.00	-
- MCA & IT filing fees payable	7.08	7.08	7,080.00	7,080.00
	31.86	24.78	31,860.00	24,780.00
ASSETS				
OTHER NON CURRENT ASSETS				
Others				
- Fixed Deposits with Bank with more than 1 year maturity	2,600.00	2,100.00	26,00,000.00	21,00,000.00
	2,600.00	2,100.00	26,00,000.00	21,00,000.00
CASH & CASH EQUIVALENTS				
Balances with Bank				
- SBI FCRA Account	925.32	-	9,25,316.06	-
- HDFC Account	115.95	108.36	1,15,956.70	1,08,356.75
	1,041.27	108.36	10,41,272.76	1,08,356.75
OTHER CURRENT ASSETS				
Balance With Income Tax and GST Authorities				
TDS				
- 194C	1.75	2.10	1,750.00	2,100.00
- 194A	16.11	9.08	16,112.20	9,078.50
Income tax Refund	11.18	-	11,178.00	-
	29.04	11.18	29,040.20	11,178.50
Others				
Interst receivable on term Deposits in HDFC	15.40	10.57	15,397.10	10,565.10
- Fixed Deposits with Bank with less than 1 year maturity	-	200.00	-	2,00,000.00
	15.40	210.57	15,397.10	2,10,565.10



RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

RANGEEN KHIDKI FOUNDATION
Authorised Signatory / Director

Detail Sheet (Profit & Loss A/c)

	Amount(In'000)		Amount(Rs.)	
	As on 31.03.24	As on 31.03.23	As on 31.03.24	As on 31.03.23
REVENUE FROM OPERATIONS				
Donations Received				
- Direct Account Donations	273.10	542.50	2,73,100.00	5,42,500.00
- Fundraiser				
Rang saga 2023	21.00	412.00	21,000.00	4,12,000.00
Give India - Period Adda	2.00	1,092.97	2,000.00	10,92,970.00
Give Do - Daan Utsav 2023	1,016.11	-	10,16,113.00	-
- Institutional Donations				
SVP Philanthropy Foundation - Kolkata Chapter	798.00	-	7,98,000.00	-
- FCRA Foreign Contribution				
United Nations Foundation	1,320.69	-	13,20,690.00	-
- Test Transfers	0.01	-	11.00	-
	3,430.91	2,047.47	34,30,914.00	20,47,470.00
Consultancy Fees				
	17.50	23.00	17,500.00	23,000.00
	17.50	23.00	17,500.00	23,000.00
OTHER INCOME				
Incidental Income through Fellowship and Courses	-	4.70	-	4,700.00
Interest Income on Term Deposits	161.12	90.79	1,61,122.00	90,785.00
	161.12	95.49	1,61,122.00	95,485.00
EMPLOYEE BENEFITS EXPENSE				
Salary Paid				
- General	32.23	853.42	32,228.00	8,53,415.00
- MBMR program	160.00	-	1,60,000.00	-
- MBMR program UNF FC	180.00	-	1,80,000.00	-
- Project Tamanna(MBMR)	200.00	-	2,00,000.00	-
- Project Period Adda	160.00	-	1,60,000.00	-
- Project Period Adda - UNF FC	180.00	-	1,80,000.00	-
Staff Welfare Expenses	7.00	5.00	7,000.00	5,000.00
Part Time Employee Stipend	55.13	-	55,129.00	-
	974.36	858.42	9,74,357.00	8,58,415.00
DEPRECIATION AND AMORTISATION EXPENSE				
Depreciation on Laptops	6.86	18.63	6,864.00	18,632.00
Depreciation on Projector	4.47	5.63	4,470.00	5,628.00
	11.33	24.26	11,334.00	24,260.00
OTHER EXPENSES				
Payments to Auditor as:				
Auditor - Statutory	18.88	17.70	18,880.00	17,700.00
Auditor - FCRA	5.90	-	5,900.00	-
For Taxation Matters	3.54	3.54	3,540.00	3,540.00
For Company Law Matters	3.54	3.54	3,540.00	3,540.00
	31.86	24.78	31,860.00	24,780.00
Bank Charges				
- Foreign currency	1.46	-	1,456.16	-
- INR	0.59	0.56	596.85	558.58
- Forex Expenses for UNF	2.23	-	2,227.78	-
	4.28	0.56	4,280.79	558.58
Conference & Rent Expenses				
- Rangeen Khidki Team	-	4.34	-	4,340.00
	-	4.34	-	4,340.00
Consultancy Expenses				
- Project Gender Leadership & Masculinity	-	2.50	-	2,500.00
- MBMR Program	20.00	-	20,000.00	-
- Project Tamanna (MBMR)	180.93	-	1,80,929.00	-
	200.93	2.50	2,00,929.00	2,500.00
Production Cost for Rang Saga Event				
- Rang Saga 2023	41.10	203.70	41,104.00	2,03,700.00
	41.10	203.70	41,104.00	2,03,700.00
Documentary Expenses				
- Project Period Adda	-	0.60	-	600.00
	-	0.60	-	600.00



RANGEEN KHIDKI FOUNDATION
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Expenditure Incurred on Courses

- Rangeen Khidki Team	-	6.00	-	6,000.00
	-	6.00	-	6,000.00

Govt Fees

Govt Fees - MCA	0.40	1.00	400.00	1,000.00
Govt Fees - P Tax Fees	2.63	2.50	2,630.00	2,500.00
	3.03	3.50	3,030.00	3,500.00

Honorarium

	-	1.00	-	1,000.00
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Human Recourses Expenses

- Project Priyo	150.00	-	1,50,000.00	-
	150.00	-	1,50,000.00	-

Interest on late payment of Professional tax

	-	0.90	-	900.00
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Legal & Compliance Fees

Give India Payment Processing Fees	24.69	15.15	24,693.39	15,150.00
Emudra DSC Expenses	9.08	-	9,084.00	-
Govt Fees - FCRA Registration	-	10.01	-	10,005.90
Legal & Compliance Fees for FCRA	10.00	-	10,000.00	-
	43.77	25.16	43,777.39	25,155.90

Lodging Expenses

- Project Priyo	43.96	-	43,956.00	-
- Rangeen Khidki Team	6.59	-	6,586.00	-
	50.55	-	50,542.00	-

License Fee

- Project Rang Saga 2023	-	23.60	-	23,600.00
	-	23.60	-	23,600.00

Module Designing Expenses

- MBRM Program	-	8.00	-	8,000.00
	-	8.00	-	8,000.00

Office Expenses

Computers and Laptops	15.29	-	15,289.00	-
	15.29	-	15,289.00	-

Payment to Performers for Rang Saga

- Rang Saga 2023	-	149.55	-	1,49,550.00
	-	149.55	-	1,49,550.00

Postage and Courier

	0.32	0.30	315.00	300.00
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Printing and Stationery

- General	21.00	21.85	21,003.00	21,850.90
- Rang Saga 2023	9.46	8.96	9,461.00	8,959.00
	30.46	30.81	30,464.00	30,809.90

Procurements of Program Materials

- Project Gender Leadership & Masculinity	-	0.64	-	642.00
- Project Period Adda	5.83	13.64	5,828.00	13,642.00
- Project Period Adda - UNF-FC	0.73	-	729.00	-
- Project Rang Saga 2023	-	-	-	-
- MBRM Program	3.75	3.55	3,754.00	3,551.00
- Project Tamanna (MBMR)	172.00	-	1,71,996.00	-
- Project Priyo	5.80	-	5,799.00	-
	188.11	17.83	1,88,106.00	17,835.00

Procurements of Cloth pads

- Project Period Adda	0.75	-	752.00	-
	0.75	-	752.00	-

Professional Tax

	-	3.41	-	3,410.00
	-	3.41	-	3,410.00



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[Handwritten Signature]

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Professional Fees Paid

Fundscoop Advisors Pvt. Ltd.- General	1.88	6.49	1,880.00	6,490.00
Fundscoop Advisors Pvt. Ltd.- Project Tamanna (MBMR)	14.72	-	14,720.00	-
	16.60	6.49	16,600.00	6,490.00

Registration Fees

- Project Priyo	51.62	-	51,624.00	-
- Rangeen Khidki Team	5.90	-	5,900.00	-
	57.52	-	57,524.00	-

Subscription Expenses

Google Workplace & Domain Charges	14.70	12.43	14,697.85	12,425.40
Zoom Subscription	14.45	13.53	14,451.80	13,525.13
	29.15	25.96	29,149.65	25,950.53

Tea & Tiffin Expenses

- Project Period Adda	3.10	2.80	3,100.00	2,800.00
- Project Rang Saga 2023	35.28	8.69	35,275.00	8,685.00
- MBMR Program	11.89	-	11,890.00	-
- Project Tamanna (MBMR)	177.41	-	1,77,412.00	-
- Project Priyo	29.48	-	29,480.00	-
- Rangeen Khidki Team	3.60	-	3,602.00	-
	260.76	11.49	2,60,759.00	11,485.00

Travelling Expenses

- Project Gender Leadership & Masculinity	5.00	4.23	5,000.00	4,228.00
- Project Period Adda	15.36	25.08	15,362.00	25,075.00
- Project Period Adda - UNF FC	11.96	-	11,961.00	-
- Project Rang Saga 2023	3.80	36.00	3,800.00	36,002.70
- MBMR Program	6.50	6.09	6,500.00	6,092.00
- MBMR Program UNF FC	9.00	-	9,000.00	-
- Rangeen Khidki Team	20.15	90.33	20,146.00	90,333.00
- Project Tamanna(MBMR)	55.50	-	55,503.00	-
- Project Priyo	134.63	-	1,34,633.00	-
	261.90	161.73	2,61,905.00	1,61,730.70

Website Development Expenses

Miscellaneous Expenses	-	16.50	-	16,500.00
Round off	0.28	-	280.00	-
	-	-	0.50	-
TOTAL OTHER EXPENSES	1,386.66	728.71	13,86,667.33	7,28,695.61



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RANGEEN KHIDKI FOUNDATION

CIN: U85300WB2020NPL236259

(A Private Company Limited by Guarantee under section 8 of the Companies Act, 2013)
Regd. Address: BL-T-7, 24TH FR, Fl-2405, 783, Anandapur Madurdaha, Kolkata-700107, West Bengal,
India

Contact No.: +91 9930987378, Email ID: reachus@rangeenkhidki.in

To,

M/s. A Chaudhary & Co,
Chartered Accountants
Amrit Tower, 4th Floor, EN-26,
Salt Lake Sector- V, Kolkata – 700091
West Bengal, India

Sub: Management Representation Letter for Audit of our Accounts for the year ended 31st March 2024

Dear Sir,

This representation letter is provided in connection with your audit of the financial statements of **RANGEEN KHIDKI FOUNDATION** for the Financial Year ended 31st March, 2024.

We acknowledge our responsibility for preparation of financial statements in accordance with the requirement of the Companies Act, 2013 and recognized accounting policies and practices, including the Accounting Standards issued by the Institute of Chartered Accountants of India.

We confirm, to the best of our knowledge and belief, the following representations: -

1. Accounting Policies

The accounting policies which are material or critical in determining the result of operations for the year or financial position are set out in the financial statements and are consistent with those adopted in the financial statements for the previous year. The financial statements are prepared on accrual basis.

2. Compliances with Requirement of Regulatory Authorities & Others

The Company has complied with all aspects of contractual agreements that could have a material effect on the financial statements. There have been no non-compliances with requirements of regulatory authorities that could have a material effect on the financial statements.

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3. Fixed Assets

The Company has fixed assets amounting to Rs. 21,251.00/- as on 31st March 2024.

4. Investments

The Company does not have any investments as on 31st March 2024.

5. Cash in Hand

We hereby certify that cash in hand amounting to a sum of Rs 0.00/-as appearing in the cash book of the Company as on 31st March 2024 had been verified by us and was found correct.

6. Loans and Advances

The Company has not made any loans and advances during the financial year 2023-2024.

7. Liabilities

We have recorded all known liabilities in the financial statements.

8. Contingent Liability

The Company has no contingent liability as on the Balance Sheet date.

9. Profit and Loss Account

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- i) Transactions of a nature not usually undertaken by the Company.
- ii) Circumstances of an exceptional or non-recurring nature.
- iii) Charges or credits relating to prior years.
- iv) Changes in accounting policies.

10. Related Party

1. We have identified all the related parties and transaction with all such parties. The information provided to you is complete in all respect.
2. The disclosures made in the financial statements are adequate having regard to the framework under which the financial statements have been drawn.

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3. The financial statements are free from material misstatements, including omissions with regard to related parties and transactions with related parties.

11. Internal Control over financial Reporting

We are responsible for the establishing and maintaining internal financial controls based on internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance note on Audit of Internal Financial controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of fraud and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

12. Others

- a) The financial statements are free of material misstatements, including omissions.
- b) We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- c) The company has duly complied with the provisions of sec 269SS and 269ST of the Income Tax Act, 1961 while making transaction for accepting and repaying the loans.
- d) No personal expenses have been charged/accounted for in the books of account for the period ended 31st March, 2024.
- e) The company has an adequate Internal Audit System commensurate with the size Company and nature of its business.
- f) We have complied with the provision of Chapter XVII-B of Income Tax Act, 1961 regarding deduction of tax at source.
- g) In relations to expenditures covered u/s 40(A)(3) that the payment was made by account payee cheque drawn on a bank or account payee draft, as the case may be. As such there is no amount disallowable u/s 40A (3) Income Tax Act, 1961.


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- h) There is no expenditure and /or income of previous year included in the accounts for period ended 31st March, 2024.
- i) Written representations have been received from the directors of the company that none of the directors are disqualified from being appointed as a director of the Company in term of section 164(2) of the Companies Act, 2013, Such representations were taken on record by the Board of the directors of the Company.
- j) The Companies does not have any pending litigations which would impact its financial position.
- k) The Company did not have any long-term contracts including derivatives contracts, for which there were any material foreseeable losses .
- l) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

We hope this will provide clarification in regard to the accounts for the period ended 31st March, 2024.

We are also attaching herewith the certified copy of financial statements of our Company.

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



RAJASEKARAN KARIAPPA KRUBHAKAR

DIRECTOR

DIN-08688857

RANGEEN KHIDKI FOUNDATION

Authorised Signatory / Director



ADRIKA SENGUPTA

DIRECTOR

DIN-08688858

RANGEEN KHIDKI FOUNDATION

Authorised Signatory / Director

DATE: 01/08/2024

PLACE: KOLKATA