SHELENDRA SHAHI & Co.
(CHARTERED ACCOUNTANTS)

Independent Auditor's Report
For the year ended 31st March 2023

To the Members
COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION

Report on the Financial Statements

We have audited the accompanying standalone financial statements of *COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION* **("the Company")** which comprise the Balance Sheet as at March 31, 2023 the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management Responsibility for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

While conducting the audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

Independent auditors' report to the members of *COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION*

For the year ended March 31, 2023

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

i) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2023;
ii) In the case of the Statement of Profit & Loss, of the Profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, the Report is not applicable on 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 and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on 31 March, 2023 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we have not reported thereon since it is not applicable on the One Person Company.

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 litigations which would impact its financial position as on 31st March, 2023.

(ii) The Company does not have any long-term contracts and derivative contracts as on 31st March, 2023.

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Shelendra Shahi & Co.
Chartered Accountants
Firm Registration No.: 022290C

SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. No. 433397
NALAPANI, TAPOVAN, D.DUN

Shelendra Singh Shahi
Proprietor
M.N. : 433397

Place: Dehradun
Date: 25TH SEPTEMBER, 2023

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
4837 G/F AHATA KIDARA BARA HINDU RAO DELHI, DL- 110006 IN

CIN- U85300DL2018NPL332289

BALANCE SHEET

(As on March 31, 2023)

					NOTE NO.	Current Year (2022-23) Amount (Rs.)	Previous Year (2021-22) Amount (Rs.)
I	**EQUITY AND LIABILITIES**						
	1	**Shareholder's Funds**					
		(a)	Share Capital		1	10,000.00	10,000.00
		(b)	Reserve and Surplus		2	(10,476.40)	(44,531.00)
		(c)	Money received against share			-	-
	2	**Share application money pending Allotment**				-	-
	3	**Non- Current Liabilities**					-
		(a)	Long Term Borrowings			-	-
		(b)	Deferred Tax Liabilities (Net)			-	-
		(c)	Other Long Term Liabilities			-	-
		(d)	Long Term Provision			-	-
	4	**Current Liabilities**					
		(a)	Short Term Borrowings			-	-
		(b)	Trade Payables			-	-
		(c)	Other Current Liabilities & provision		3	87,267.00	74,975.00
		(d)	Short Term Provisions			-	-
	TOTAL					**86,790.60**	**40,444.00**
II	**ASSETS**						
	1	**Non-Current Assets**					
		(a)	**Fixed Assets**		4		
		a(i)	Tangible Assets			1,750	2,916.00
		a(ii)	Capital Work-in-Progress			-	-
		a(iii)	Intangible Assets			-	-
		a(iv)	Intangible Assets Under development			-	
		(b)	Non-Current Investments			-	-
		(c)	Deferred tax assets (net)			-	
		(d)	Long Term Loans and Advances			-	-
		(e)	Other non-current assets			-	
	2	**Current Assets**					
		(a)	Current Investments			-	-
		(b)	Inventories			-	-
		(c)	Trade Recievables		5	25,410.00	-
		(d)	Cash and Cash Equivalents		6	59,631.00	37,528.00
		(e)	Short-term Loans and Advances			-	-
		(f)	Other Current Assets		7	-	-
	TOTAL					**86,790.60**	**40,444.00**

As per our report to even date

For Shelendra Shahi & Co
Chartered Accountants
(Prop. Shelendra Singh Shahi)
(Membership No. 433397)

Date: 25/09/2023
Place: Dehradun
UDIN:

For and on Behalf of
Board of Directors

Mukul Kumar Sharma
(Director)
DIN:08107393

Aditya
Aditya Kumar
(Director)
DIN:08107394

SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. No. 433397
NALAPANI, TAPOVAN, DEHRADUN

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
4837 G/F AHATA KIDARA BARA HINDU RAO DELHI, DL- 110006 IN

CIN- U85300DL2018NPL332289
STATEMENT OF PROFIT AND LOSS

(As on March 31, 2023)

	PARTICULARS	NOTE NO.	Figures at the end of current reporting Period F.Y. 2022-23	Figures at the end of previous reporting Period F. Y. 2021-22
	1	2	3	4
1	Revenue from operations	8	5,01,102.00	7,460.00
2	Other Income		-	-
3	**Total Revenue (1+2)**		5,01,102.00	**7,460.00**
4	<u>**Expenses :**</u>			
	Cost of Goods Sold	9	1,70,230.00	-
	Purchase of Stock-in-Trade		-	-
	Changes in Inventories of Finished Goods		-	-
	Work-in-Progess and Stock-in-Trade		-	-
	Employees Benefit Expenses		-	-
	Finance Costs		-	-
	Depriciation and Amortisation Expenses	10	1,166.40	1,944.00
	Other Expenses	11	2,83,276.00	5,927.00
	Total Expenses		4,54,672.40	7,871.00
5	**Profit Before Tax (3-4)**		46,429.60	(411.00)
6	*Less: Provision for income tax*		12,375.00	-
7	**Profit After Tax (5-6)**		34,054.60	(411.00)

As per our report of even date

For Shelendra Shahi & Co.
Chartered Accountants
(Prop. Shelendra Singh Shahi)
(Membership No. 433397)

Date: 25/09/2023
Place: Dehradun
UDIN:

For and on Behalf of
Board of Directors

Mukul Kumar Sharma
(Director)
DIN:08107393

Aditya
Aditya Kumar
(Director)
DIN:08107394

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. No. 433397
NALAPANI, TAPOVAN, DEHRADUN

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION

4837 G/F AHATA KIDARA BARA HINDU RAO DELHI, DL- 110006 IN

Notes to Financial statements for the year ended 31st March 2023

Satement of Significant Accounting Policies and Income Computataion and Disclosure Standards adopted in preparation of the Financial Statements for the year ended 31st March, 2023

1.1 Accounting Policies

The accounts have been prepared on going concern basis and in accordance with the applicable accounting standards and relevant disclosure requirements. All the revenues and costs are recognized on accrual basis.The accounting policies adopted in preparataion of financial statements are such so as to represent a true and fair view of the state of affairs and income of the business, profession or vocation and are consistent with those of previous year. All significant accounting policies adopted in preparation of accounts are duly closed.

1.2 Cash and Cash Equivalents

Cash and cash equivalents comprises of cash and cash on deposit with bank and corporations, the company considered all highly liquid investments that are readily convertible into known amount of cash which are subject to an insignificant risk of changes in value.

1.3 Revenue Recognition

Revenue is recognised when there is reasonable certainity of its ultimate collection and the revenue can be reliable measured.
Revenue from service transactions cost incurred in reaching the stage of completion , resulting in the determination of revenue, expenses and profit which can be attributed to the proportion of work completed as on the reported date.

Interest is deemed to accrue on the time basis determined by the amount outstanding and the rate applicable. However, Interest on refund of any tax, duty or cess is deemed to be the income of the year in which such interest is received.

NOTES TO ACCOUNTS

Note No. 1 Share Capital

PARTICULARS	2022-23	2021-22
Authorised		
1,000 Equity Shares of Rs.10/- par value	10,000.00	10,000.00
	10,000.00	10,000.00
Issued Subscribed and Paid-Up		
1,000 Equity Shares of Rs.10/- par value	10,000.00	10,000.00
TOTAL	**10,000.00**	**10,000.00**

Equity Shares
The company has only one class of Equity Share having par share value Rs.10 per share. Each shareholder is eligible for one vote per share held.

Note No. 2 Reserve and Surplus

PARTICULARS	2022-23	2021-22
Surplus		
Opening Balance	(44,531.00)	(44,120.00)
Add: Addition During the year	34,054.60	(411.00)
Less: Loss of the year	-	-
Closing Balance	**(10,476.40)**	**(44,531.00)**

Note No. 3 Other Current Liabilities & provision

PARTICULARS	2022-23	2021-22
Audit Fee & Accounting Fee	15,000.00	10,000.00
Provision for Income Tax	12,375.00	-
Other Liability	59,892.00	64,975.00
TOTAL	**87,267.00**	**74,975.00**

Aditya
DIRECTOR
COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. NO. 433397

Note No. 4 Trade Recievables

PARTICULARS	2022-23	2021-22
Sundry Debtors	25,410.00	-
TOTAL	**25,410.00**	-

Note No.5 Cash and Cash Equivalents

PARTICULARS	2022-23	2021-22
Bank A/c	59,631.00	37,528.00
TOTAL	**59,631.00**	**37,528.00**

Note No. 6 Other Current Assets

PARTICULARS	2022-23	2021-22
Other Assets	-	-
TOTAL	-	-

Note No.7 Revenue From Operation

PARTICULARS	2022-23	2021-22
Sales of Goods/services	5,01,102.00	-
TOTAL	**5,01,102.00**	-

Note No.8: Cost of Goods Sold

PARTICULARS	2022-23	2021-22
Cost of Sales of Goods/services	1,70,230.00	-
TOTAL	**1,70,230.00**	-

SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. No. 433007
NALAPANI, TAPOVAN, D.DUN

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT
DIRECTOR

Aditya

COLLECTIVE HUMAN ACTION
DIRECTOR

Note No.9: Depreciation & Amortization

PARTICULARS	2022-23	2021-22
Depreciation & Amortization	1,166.40	1,944.00
TOTAL	**1,166.40**	**1,944.00**

Note No.10 Other Expenses

PARTICULARS	2022-23	2021-22
Electricity Expenses	8,400.00	960.00
Printing Expenses	14,650.00	630.00
Salary paid to employee	2,44,360.00	-
Misc. Expenses	-	1,560.00
Professional Fee	15,500.00	2,000.00
Office Maintenance Charges	-	600.00
Bank Charges	366.00	177.00
TOTAL	**2,83,276.00**	**5,927.00**

SHELENDRA SHAHI & CO
CHARTERED ACCOUNTANTS
M. NO. 433097
NALAPANI, TAPOVAN, D.DUN

COLLECTIVE HUMAN ACTION FOR DEVELOPMENT
DIRECTOR

Aditya

COLLECTIVE HUMAN ACTION
DIRECTOR

COLLECTIVE HUMAN ACTIONS FOR DEVELOPMENT FOUNDATION
CIN- U85300DL2018NPL332289
4837 G/F AHATA KIDARA BARA HINDU RAO DELHI, DL- 110006 IN
Note No.-4

Fixed Assets Schedule as on 31.03.2023

Rate of Depreciation is as Per Income Tax Act 1961

NAME OF ASSETS	W.D.V. as on	Addition During the Year		Sold/discarded	W.D.V. as on	Depreciation			Opening WDV as on
		Put to use		during the		Normal	Additional	Total	
	01.04.2022	<180 days	>180 days	P.Y. 31.03.2023	31.03.203	31.03.2023	31.03.2023	31.03.2023	01.04.2023
Plant and Machinery									
Computer & Peripherals	2,916.00	-	-	-	2,916.00	1,166.40		1,166.40	1,749.60
Total in Rs.	2,916.00				2,916.00	1,166		1,166	1,750

SHARE HOLDING PATTERN:
AS ON 31.03.2023

NAME OF SHARE HOLDER'S	No. of Shares	Face Value	2022-23	2021-22
Mukul Kumar Sharma	500.00	10.00	5,000.00	5,000.00
Aditya Kumar	500.00	10.00	5,000.00	5,000.00
		Total	10,000.00	10,000.00

SHELENDRA SHAHI & CO. CHARTERED ACCOUNTANTS M. No. 433387

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT DIRECTOR

Aditya

COLLECTIVE HUMAN ACTION FOR DEVLOPMENT DIRECTOR