

**ASWAS VYAPARI FAMILY WELFARE ASSOCIATION**

63/850, Vyaparabhawan Bank Road

Calicut Kozhikode KL 673001 IN

CIN : U85300KL2022NPL079645

**BALANCE SHEET AS AT 31st MARCH 2024**

Particulars	Note No.	As at 31-03-2024 Rs in (000's)	As at 31-03-2023 Rs in (000's)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' Funds</b>			
(a) Capital Fund	2	42,074.48	25,500.55
(b) Reserves and Surplus/General Fund	3	386.28	(323.40)
		<b>42,460.76</b>	<b>25,177.15</b>
<b>2 Share application money pending allotment</b>			
<b>3 Non current Liabilities</b>			
(a) Long Term Borrowings		-	-
		-	-
<b>4 Current Liabilities</b>			
(a) Short-Term Borrowings	4	9,183.53	
(b) Accounts payables	5	47.23	586.63
(c) Short- term provisions		-	-
(d) Other Current Liability	6	161.10	124.70
		<b>9,391.86</b>	<b>711.33</b>
<b>Total</b>		<b>51,852.62</b>	<b>25,888.48</b>
<b>II. ASSETS</b>			
<b>1 Non Current Assets</b>			
(a) Property, Plant and Equipment			
(i) Tangible Assets	7A	77.64	71.42
(ii) Intangible Assets	7B	588.88	547.50
(b) Long-Term Loans and Advances			
		<b>666.52</b>	<b>618.92</b>
<b>2 Current Assets</b>			
(a) Current Investments		-	-
(b) Cash and Cash Equivalents	8	50,965.39	25,210.82
(c) Short-Term Loans and Advances	9	-	58.74
(d) Other Current Assets	10	220.71	
		<b>51,186.10</b>	<b>25,269.56</b>
<b>Total</b>		<b>51,852.62</b>	<b>25,888.48</b>
Significant Accounting Policies and Notes on Accounts	1 to 15		

For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION As per our report of even date

SD/-  
DIRECTOR  
GIJIMON KURIAKOSE THOMAS

DIN : 09826188

SD/-  
DIRECTOR

ADAKKANI VEEDU MOHAMMADKABEER

DIN : 09841091

SD/-  
DIRECTOR

PULPARAMBILKUNHAMMED AHAMEDUKUTTY

DIN:09841092

For Jyothi & Co  
Chartered Accountants  
FRN:011664S

SD/-

CA ALBHUDHA JYOTHI M

M.No.216338

Mg.Partner

Place: Calicut

Date: 03/09/2024

**ASWAS VYAPARI FAMILY WELFARE ASSOCIATION**

63/850, Vyaparabhawan Bank Road

Calicut Kozhikode KL 673001 IN

CIN : U85300KL2022NPL079645

**INCOME & EXPENDITURE ACCOUNT FOR 31 MARCH 2024**

	Particulars	Note No.	As at 31-03-2024 Rs in (000's)	As at 31-03-2023 Rs in (000's)
<b>I</b>	<b>REVENUE FROM OPERATIONS</b>		-	-
<b>II</b>	<b>OTHER INCOME</b>	11	2,207.05	50.00
<b>III</b>	<b>TOTAL REVENUE</b>		<b>2,207.05</b>	<b>50.00</b>
<b>IV</b>	<b>EXPENSES</b>			
	Employee Benefits Expenses	12	486.15	44.00
	Depreciation and amortization expenses	7	174.00	5.79
	Other expenses	13	837.22	323.61
	<b>TOTAL EXPENSES</b>		<b>1,497.37</b>	<b>373.40</b>
<b>V</b>	<b>Profit Before Tax (I-II)</b>		<b>709.68</b>	<b>(323.40)</b>
<b>VI</b>	<b>Tax Expense</b>			
	Provision for tax			
	-Current tax			
	-Deferred tax			
<b>VI</b>	<b>Profit(Loss) for the Period(IV-V)</b>		<b>709.68</b>	<b>(323.40)</b>
<b>XVI</b>	<b>Earnings per Equity Share</b>			
	-Basic		-	-
	-Diluted		-	-
	Significant Accounting Policies and Notes on Accounts	1 to15		

For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION

As per our report of even date

SD/-

DIRECTOR

GIJIMON KURIAKOSE THOMAS

DIN : 09826188

SD/-

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DIN:09841092

Place: Calicut

Date: 03/09/2024

For Jyothi & Co  
Chartered Accountants  
FRN:011664S

SD/-

CA ALBHUDHA JYOTHI M

M.No.216338

Mg.Partner

**ASWAS VYAPARI FAMILY WELFARE ASSOCIATION**  
**63/850, Vyaparabhawan Bank Road, Calicut Kozhikode KL 673001 IN**  
**CIN : U85300KL2022NPL079645**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2024**

Particulars	31.03.2024	31.03.2023
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
Surplus/ (Deficit) for the year	709.68	(323.40)
Adjustments for:		
Depreciation	174.00	5.79
	<b>883.68</b>	<b>(317.61)</b>
Operating profit before working capital changes	883.68	(317.61)
Particulars		
Adjustments for:		
(Increase)/Decrease in Trade receivables	-	-
(Increase)/Decrease in Short term loans and advances	58.74	(58.74)
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Asstes	(220.71)	-
(Increase)/Decrease in Other Non Current Asstes	-	-
Increase/(Decrease) in Trade Payables	(539.40)	586.63
Increase/(Decrease) in Other Liabilities and provisions	36.40	124.70
Cash from Operating activities	218.72	334.98
(-) Less: Income Tax paid	-	-
<b>Net Cash from Operating activities ( A )</b>	<b>218.72</b>	<b>334.98</b>
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Purchase of Fixed assets	(221.60)	(624.71)
<b>Net cash used in investing activities ( B )</b>	<b>(221.60)</b>	<b>(624.71)</b>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Receipt of Capital Fund	435.00	25,500.55
Receipt of Fund	46,138.93	
Social security benefits disbursed	(30,000.00)	
Increase/(Decrease) in Short term borrowings	9,183.52	
<b>Net cash from/ (used in) financing activities ( C )</b>	<b>25,757.46</b>	<b>25,500.55</b>

NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C) Add foreign exchange adjustments	25,754.58	25,210.82
ADD CASH OR CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	25,210.82	-
<b>CASH OR CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>50,965.39</b>	<b>25,210.82</b>
Significant Accounting Policies and Notes on Accounts	1-15	-
For ASWAS VYAPARI FAMILY WELFARE ASSOCIATION	As per our report of even date	
<p>1) The above cash flow statement prepared under the "Indirect method" as set out in the AS 3 "Cashflow statement"</p> <p>2) Amount in brackets, represents cash outflow.</p> <p>3) previous year figures has been regrouped and rearranged, wherever required</p> <p>SD/- Director Gijimon Kuriakose Thomas DIN : 09826188</p> <p>SD/- Director Adakkani Veedu Mohammadkabeer DIN : 09841091</p> <p>SD/- Director Pulparambil Kunhammed Ahamedukutty DIN : 09841092</p> <p>Place: Calicut Date: 03/09/2024</p>		
<p style="text-align: right;">For Jyothi &amp; Co Chartered Accountants FRN:011664S</p> <p style="text-align: right;">SD/- CA Albhudha Jyothi M M.No.216338 Mg.Partner</p>		

**ASWAS VYAPARI FAMILY WELFARE ASSOCIATION**  
**Notes forming part of Balance sheet as at 31st March 2024**

<b>NOTE 2 : SHARECAPITAL/CAPITAL FUND</b>		<b>31/03/2024</b>		<b>31/03/2023</b>
Capital Fund				
Opening	25,443.00			
Add : Received during the year	435.00	<b>25,878.00</b>	25,443.00	<b>25,443.00</b>
Capital Fund-Donation in Kind		<b>57.55</b>		<b>57.55</b>
Security Fund				
Add : Received during the year	46,138.93			
Less : Social security benefits disbursed	30,000.00	<b>16,138.93</b>		
		<b>42,074.48</b>		<b>25,500.55</b>

<b>NOTE 3 : GENERAL FUND</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
Opening Balance	(323.40)	
Add : Surplus/(Deficit) as per Income & Expenditure Account	709.68	(323.40)
	<b>386.28</b>	<b>(323.40)</b>

<b>NOTE 4 : SHORT-TERM BORROWINGS</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
(a) Secured		
Federal Bank Loan	9,183.53	
	<b>9,183.53</b>	<b>-</b>

<b>NOTE 5 : ACCOUNTS PAYABLES</b>	<b>Outstanding for the following periods from due date of payment</b>				
<b>31/03/2024</b>					
<b>Particulars</b>	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>	<b>Total</b>
(i) MSME ( refer note 5.1)					-
(ii) Others	47.23		-	-	47.23
(iii) Disputed Dues-MSME					-
(iii) Disputed Dues-Others					-
	<b>47.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47.23</b>
<b>31/03/2023</b>					
<b>Particulars</b>	<b>Less than 1 year</b>	<b>1-2 years</b>	<b>2-3 years</b>	<b>More than 3 years</b>	<b>Total</b>
(i) MSME					
(ii) Others	586.63				586.63
(iii) Disputed Dues-MSME					-
(iii) Disputed Dues-Others					-
	<b>586.63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>586.63</b>

<b>NOTE 6: OTHER CURRENT LIABILITY</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
a) Statutory Liabilities	10.90	10.00
b) Other Payables		
i) Audit fee	30.00	
ii) Salary and wages	40.00	22.00
iii) Rent	62.50	75.00
iv) Electricity Charges		
v) Other Professional charges	17.70	17.70
d) Advances from customers		
	<b>161.10</b>	<b>124.70</b>

<b>NOTE 8 : CASH &amp; CASH EQUIVALENTS</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
CA- Fixed Deposit	47,286.48	
Cash in Hand	129.90	0.50
Cash in Bank	3,549.02	25,210.32
	<b>50,965.39</b>	<b>25,210.82</b>

<b>NOTE 9 : SHORT LOANS AND ADVANCES</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
Regional offset Printers		58.74
	-	<b>58.74</b>

<b>NOTE 10 : OTHER CURRENT ASSETS</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
TDS Receivables	220.71	
	<b>220.71</b>	-

<b>ASWAS VYAPARI FAMILY WELFARE ASSOCIATION</b>		
<b>Notes forming part of the Income &amp; Expenditure Account for the year ended 31/03/2024</b>		
<b>NOTE 11 : OTHER INCOME</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
Interest Income	2,207.05	-
Sponsorship Fee	-	50.00
	<b>2,207.05</b>	<b>50.00</b>
<b>NOTE 12 : EMPLOYEE BENEFITS EXPENSES</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
Salary	480.15	44.00
Staff Bonus	6.00	
	<b>486.15</b>	<b>44.00</b>
<b>NOTE 13 : OTHER EXPENSES</b>	<b>31/03/2024</b>	<b>31/03/2023</b>
Accounting Charges	4.00	6.00
Audit Fee	34.50	25.00
Bank Charges	81.74	-
Electricity Charges	22.51	3.26
Events & Promotions	114.64	-
Refreshment Expenses	6.00	-
Interest on Loan	183.52	-
Interest on TDS	1.76	-
Legal Charges	6.20	-
Office Expenses	20.44	-
Printing And Stationary	68.47	68.04
Professional Charges	49.10	17.70
Registration expenses	-	118.13
Rent	228.00	75.00
Stamp duty	-	3.03
Telephone Expenses	16.33	3.60
Travelling Expenses	-	3.85
	<b>837.22</b>	<b>323.61</b>

**NOTE 7 Property, Plant and Equipment****(A) Tangible Assets**

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2023	Additions	deletions	As on 31.3.2024	As on 01.04.2023	For the Year	deletions	As on 31.3.2024	As on 31.3.2024	As on 01.04.2023
Plant and Machinery	7.06	-	-	7.06	0.11	0.39	-	0.49	6.57	6.96
Computer	63.15	24.00	-	87.15	5.58	25.92	-	31.50	55.65	57.57
Furniture and fittings	7.00	9.50	-	16.50	0.10	0.98	-	1.08	15.42	6.90
<b>Total</b>	<b>77.21</b>	<b>33.50</b>	-	<b>110.71</b>	<b>5.79</b>	<b>27.28</b>	-	<b>33.07</b>	<b>77.64</b>	<b>71.42</b>
<i>Previous year</i>	-	77.21	-	77.21	-	5.79	-	5.79	71.42	-

**(B) Intangible Assets**

Particulars	Gross Block				Depreciation				Net Block	
	As on 01.04.2023	Additions	deletions	As on 31.3.2024	As on 01.04.2023	For the Year	deletions	As on 31.3.2024	As on 31.3.2024	As on 01.04.2023
Software	-	735.60	-	735.60	-	146.72	-	146.72	588.88	-
Software(work in progress)	547.50	-	547.50	-	-	-	-	-	-	547.50
<b>Total</b>	<b>547.50</b>	<b>735.60</b>	<b>547.50</b>	<b>735.60</b>	-	<b>146.72</b>	-	<b>146.72</b>	<b>588.88</b>	<b>547.50</b>
<i>Previous year</i>	-	547.50	-	547.50	-	-	-	-	-	-