

**RELIEF AND YOU FOUNDATION**

CIN- U85300DL2021NPL389208

(A Company incorporated under Section 8 of the Companies Act, 2013)

**Balance Sheet as at 31 March, 2023**

(Rs. In Thousands)

|            | Particulars                                                                                  | Note | As at 31st March,<br>2023 | As at 31st March,<br>2022 |
|------------|----------------------------------------------------------------------------------------------|------|---------------------------|---------------------------|
| <b>I.</b>  | <b>EQUITY AND LIABILITIES</b>                                                                |      |                           |                           |
| <b>(1)</b> | <b>Shareholders' funds</b>                                                                   |      |                           |                           |
|            | (a) Share capital                                                                            | 3    | 100.00                    | 100.00                    |
|            | (b) Reserves and surplus                                                                     | 4    | (55.90)                   | (15.00)                   |
|            |                                                                                              |      | <b>44.10</b>              | <b>85.00</b>              |
| <b>(2)</b> | <b>Share application money pending allotment</b>                                             |      |                           |                           |
| <b>(3)</b> | <b>Non-current liabilities</b>                                                               |      |                           |                           |
|            | (a) Long-term borrowings                                                                     |      | -                         | -                         |
|            | (b) Deferred tax liabilities(Net)                                                            |      | -                         | -                         |
| <b>(4)</b> | <b>Current liabilities</b>                                                                   |      |                           |                           |
|            | (a) Short-term borrowings                                                                    |      | -                         | -                         |
|            | (b) Trade payables                                                                           |      | -                         | -                         |
|            | (i) Total outstanding dues of Micro enterprises and Small enterprises.                       |      | -                         | -                         |
|            | (ii) Total outstanding dues of Creditors other than Micro enterprises and Small enterprises. |      | -                         | -                         |
|            | (c) Other current liabilities                                                                | 5    | 155.90                    | 15.00                     |
|            | (d) Short-term provisions                                                                    |      | -                         | -                         |
|            | <b>TOTAL</b>                                                                                 |      | <b>244.10</b>             | <b>185.00</b>             |
| <b>II.</b> | <b>ASSETS</b>                                                                                |      |                           |                           |
| <b>(1)</b> | <b>Non-current assets</b>                                                                    |      |                           |                           |
|            | (a) Property, Plant and Equipments                                                           |      | -                         | -                         |
|            | (b) Intangible assets                                                                        |      | -                         | -                         |
|            | (c) Long-term loans and advances                                                             |      | -                         | -                         |
|            | (d) Deferred tax Assets (Net)                                                                |      | -                         | -                         |
|            | (e) Other Non Current Assets                                                                 |      | -                         | -                         |
| <b>(2)</b> | <b>Current assets</b>                                                                        |      |                           |                           |
|            | (a) Inventories                                                                              |      | -                         | -                         |
|            | (b) Trade receivables                                                                        |      | -                         | -                         |
|            | (c) Cash and cash equivalents                                                                | 6    | 120.00                    | 25.00                     |
|            | (d) Short-term loans and advances                                                            |      | -                         | -                         |
|            | (e) Other current assets                                                                     | 7    | 80.00                     | 75.00                     |
|            | <b>TOTAL</b>                                                                                 |      | <b>200.00</b>             | <b>100.00</b>             |

General Information and Significant Accounting Policies,  
see accompanying Notes to Financial Statements

1-2

As per our report of even date attached

For V R A J &amp; ASSOCIATES

Chartered Accountants

FRN: 033254N

Vaibhav Kumar Tripathi  
Partner  
MRN: 551668

UDIN: 23551668BGRRZW8524

Place: New Delhi

Date: 04.09.2023

For and on Behalf of Board of Directors of

RELIEF AND YOU FOUNDATION

For RELIEF AND YOU FOUNDATION

RD

Rajiv Dhawan  
(Director)  
DIN- 03552764

For RELIEF AND YOU FOUNDATION

AD

Anshu Dhawan  
(Director)  
DIN- 06879019

Director

## RELIEF AND YOU FOUNDATION

CIN- U85300DL2021NPL389208

(A Company incorporated under Section 8 of the Companies Act, 2013)

### Statement of Income & Expenditure for the year ended on 31st March 2023

(Rs. In Thousands)

| Particulars                              | Note | For the year ended on 31st March 2023 | For the period of 30th Oct 2021 to 31st March 2022 |
|------------------------------------------|------|---------------------------------------|----------------------------------------------------|
| <b>Revenue:-</b>                         |      |                                       |                                                    |
| Donation Received                        |      | -                                     | -                                                  |
| Other Income                             |      | -                                     | -                                                  |
| <b>Total Revenue</b>                     |      | -                                     | -                                                  |
| <b>Expenses:-</b>                        |      |                                       |                                                    |
| Other Expenses                           | 8    | 40.90                                 | 15.00                                              |
| <b>Total Expenses</b>                    |      | <b>40.90</b>                          | <b>15.00</b>                                       |
| <b>Surplus/ (Deficit) for the period</b> |      | <b>(40.90)</b>                        | <b>(15.00)</b>                                     |

General Information and Significant Accounting Policies,  
see accompanying Notes to Financial Statements

1-2

As per our report of even date attached

For V R A J & ASSOCIATES

Chartered Accountants

FRN: 033254N



Vaibhav Kumar Tripathi

Partner

MRN: 551668

UDIN: 23551668BGRRZW8524

Place: New Delhi

Date: 04.09.2023

For and on Behalf of Board of Directors of

RELIEF AND YOU FOUNDATION

For RELIEF AND YOU FOUNDATION

Director

Rajiv Dhawan

(Director)

DIN- 03552764

For RELIEF AND YOU FOUNDATION

Director

Anshu Dhawan

(Director)

DIN- 06879019

# RELIEF AND YOU FOUNDATION

CIN- U85300DL2021NPL389208

(A Company incorporated under Section 8 of the Companies Act, 2013)

## Notes to the Financial Statements for the year ended 31st March'2023

### 1 General Information

Relief and You Foundation ('the company') was incorporated on 30<sup>th</sup> October 2021 under section 8 of Companies Act' 2013. The company is primarily engaged in the following activities on non-profit basis:

To open, found, establish, promote, setup, run, maintain, assist, finance, support, and/or aid or help in setting up, maintaining, rendering or proving lifesaving equipment, medical facilities, running hospitals, charitable dispensaries, child welfare centres, convalescent homes and other similar institutions or centres for rendering or proving medical relief and/or aid to the suffering humanity or for research centres and institutions for promotion of research and education for medical science.

### 2 Significant Accounting Policies

#### 2.1 Basis for Preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended. Accounting policies have been consistently applied except where a newly-issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

#### 2.2 Use of Estimates

The preparation of the financial statements in conformity with GAAP requires the Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the Management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements

#### 2.3 Revenue Recognition

Donations are recognized as income as and when same is received.

#### 2.4 Income Tax

Tax on income for the current year is determined on the basis of taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961, and based on the expected outcome of the assessment.

2.5 Accounting Policies have been given to the extent applicable during the period. Other points are either nil or not applicable





**RELIEF AND YOU FOUNDATION**

CIN- U85300DL2021NPL389208

(A Company incorporated under Section 8 of the Companies Act, 2013)

**Notes to the Financial Statements**

| Note No. | Particulars                          | As at 31st March, 2023 | As at 31st March, 2022 |
|----------|--------------------------------------|------------------------|------------------------|
|          |                                      | Amount (Rs.)           | Amount (Rs.)           |
| <b>3</b> | <b>SHARE CAPITAL</b>                 |                        |                        |
|          | (a) Authorised:                      |                        |                        |
|          | 10,000 Equity Share of Rs. 10/- each | 100.00                 | 100.00                 |
|          | (b) Issued:                          |                        |                        |
|          | 10,000 Equity Share of Rs. 10/- each | 100.00                 | 100.00                 |
|          | (c) Subscribed & Fully paid up:      |                        |                        |
|          | 10,000 Equity Share of Rs. 10/- each | 100.00                 | 100.00                 |
|          |                                      | <u>100.00</u>          | <u>100.00</u>          |

| Note No.   | Particulars                                                                                             | As at 31st March, 2023 | As at 31st March, 2022 |
|------------|---------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|            |                                                                                                         | Amount (Rs.)           | Amount (Rs.)           |
| <b>3.1</b> | <b>STATEMENT OF RECONCILIATION OF SHARES AT BEGINNING AND AT END OF REPORTING PERIOD</b>                |                        |                        |
|            | Equity Shares:-                                                                                         |                        |                        |
|            | No. of shares outstanding at beginning of reporting period                                              | -                      | -                      |
|            | Add:-                                                                                                   |                        |                        |
|            | a) No. of shares allotted as fully paid-up share during the year                                        | 10,000                 | 10,000                 |
|            | b) No. of shares allotted during the year pursuant to a contract without payment being received in cash | -                      | -                      |
|            | c) No. of shares allotted to employee pursuant to ESOP/ ESP                                             | -                      | -                      |
|            | d) No. of shares allotted for cash pursuant to public issue                                             | -                      | -                      |
|            | <b>Total</b>                                                                                            | <u>10,000</u>          | <u>10,000</u>          |
|            | Less:-                                                                                                  |                        |                        |
|            | a) No. of shares brought back during the year                                                           | -                      | -                      |
|            | <b>No. of shares outstanding at end of reporting period</b>                                             |                        | <u>10,000</u>          |

| Note No.   | Particulars                                                              | As at 31st March, 2023 | As at 31st March, 2022 |
|------------|--------------------------------------------------------------------------|------------------------|------------------------|
|            |                                                                          | No. (% Holding)        | No. (% Holding)        |
| <b>3.2</b> | <b>DETAIL OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY</b> |                        |                        |
|            | Equity Shares of Rs. 10/- each fully paid-up                             |                        |                        |
|            | RAJIV DHAWAN                                                             | 5000 (50.00%)          | 5000 (50.00%)          |
|            | ANSHU DHAWAN                                                             | 5000 (50.00%)          | 5000 (50.00%)          |

**3.3 Shares held by promoters at the end of the year**

| S.No. | Promoter name (%of total shares) | No. of Shares | %Change during the year |
|-------|----------------------------------|---------------|-------------------------|
| 1     | Rajiv Dhawan (50%)               | 5000          | NIL                     |
| 2     | Anshu Dhawan (50%)               | 5000          | NIL                     |

| Note No. | Particulars                                      | As at 31st March, 2023 | As at 31st March, 2022 |
|----------|--------------------------------------------------|------------------------|------------------------|
|          |                                                  | Amount (Rs.)           | Amount (Rs.)           |
| <b>4</b> | <b>RESERVES AND SURPLUS</b>                      |                        |                        |
|          | <u>Profit after tax</u>                          |                        |                        |
|          | Profit & Loss Account i.e. Surplus               |                        |                        |
|          | Opening Balance (as per last year Balance Sheet) | (15.00)                | -                      |
|          | Profit/(Loss) for the year                       | (40.90)                | (15.00)                |
|          |                                                  | (55.90)                | (15.00)                |
|          |                                                  | <u>(55.90)</u>         | <u>(15.00)</u>         |



(Rs. In Thousands)

| Note No. | Particulars                                | As at 31st March, 2023 | As at 31st March, 2022 |
|----------|--------------------------------------------|------------------------|------------------------|
|          |                                            | Amount (Rs.)           | Amount (Rs.)           |
| <b>5</b> | <b>OTHER CURRENT LIABILITIES</b>           |                        |                        |
|          | (a) Audit Fee Payable                      | 15.00                  | 15.00                  |
|          | (b) Loan and advances from related parties | 140.90                 | -                      |
|          |                                            | <b>155.90</b>          | <b>15.00</b>           |
| <b>6</b> | <b>CASH AND BANK BALANCES</b>              |                        |                        |
|          | (a) Cash and Cash Equivalents              |                        |                        |
|          | -Balances with Bank in current accounts    | 120.00                 | 25.00                  |
|          | -Cash-in-Hand                              | -                      | -                      |
|          |                                            | <b>120.00</b>          | <b>25.00</b>           |
| <b>7</b> | <b>OTHER CURRENT ASSETS</b>                |                        |                        |
|          | (a) Share Capital money receivable         | -                      | 75.00                  |
|          | (b) Loan & Advances to related parties     | 80.00                  | -                      |
|          |                                            | <b>80.00</b>           | <b>75.00</b>           |
| <b>8</b> | <b>OTHER EXPENSES</b>                      |                        |                        |
|          | (i) Payment to Auditors                    |                        |                        |
|          | (a) As Auditor                             | 15.00                  | 15.00                  |
|          | (b) For Taxation Matters                   | -                      | -                      |
|          | (ii) Professional Expenses                 | 20.00                  | -                      |
|          | (iii) Other Expenses                       | 5.90                   | -                      |
|          |                                            | <b>40.90</b>           | <b>15.00</b>           |

As per our report of even date attached

For V R A J & ASSOCIATES  
Chartered Accountants  
FRN: 033254N



Vaibhav Kumar Tripathi  
Partner  
MRN: 551668

UDIN: 23551668BGRRZW8524  
Place: New Delhi  
Date: 04.09.2023

For and on Behalf of Board of Directors of

RELIEF AND YOU FOUNDATION

For RELIEF AND YOU FOUNDATION

Director  
Rajiv Dhawan  
(Director)  
DIN- 03552764

Director  
Anshu Dhawan  
(Director)  
DIN- 06879019

Director