

Independent Auditor's Report

**To the Members of
Adventures Beyond Barriers Foundations,**

Report on the Financial Statements

We have audited the accompanying financial statements of **Adventures Beyond Barriers Foundations** ("Company"), which comprise the balance sheet as at 31st March 2022, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies.

Management's 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 and presentation of these 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 Indian Accounting Standards prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015, as amended and accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Responsibility

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

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.

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 financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Indian Accounting Standards, of the state of affairs of the Company as at 31st March 2022, its profit/loss and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by 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 Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.



2. As required by Section 143 (3) of the Act, we report that:
- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. on the basis of the written representations received from the directors as on 31st March 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f. Since the turnover of the Company as per the latest audited Financial Statement is less than Rs. 50 Crores and the aggregate borrowings from banks or financial institutions or any body corporate at any point of time during the financial year under review are less than Rs. 25 Crore, the provisions of Section 143 (3) (i) for reporting of adequacy of Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls of the Company are not applicable;
 - 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has no pending litigations as on the Balance Sheet date;
 - ii. the Company has no long-term contracts including derivative contracts, which are having material impact on its financial statements;
 - iii. the Company is not having any amounts those are required to be transferred to the Investor Education and Protection Fund;



For M/s R.M. Khustale & Company
Chartered Accountant
Firm's Reg. Number: 135530W

Khustale



CA Rohan Mukund Khustale
Proprietor

Membership No. 151775

Place : Pune, India

Date : 19.09.2022

UDIN : **22151775BDIKID4964**

**Annexure to the Independent Auditor's Report of even date to the members of
Adventures Beyond Barriers Foundations, on the financial statements for the year ended
31st March 2022**

(Referred to in paragraph 1, under 'Report on other Legal and Regulatory Requirements' section of our Report to the members of the company)

With respect to 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 Act, we report that:

- (i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
(B) The Company has maintained proper records showing full particulars of Intangible Assets.
- (b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder during the year.
- (ii) (a) The management has conducted physical verification of inventory at reasonable intervals during the year, in our opinion, the coverage and procedure of such verification by the management is appropriate. As informed to us, any discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such verification.
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees (at any point of time during the year), in aggregate, from banks or financial institutions on the basis of security of current assets; quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company;
- (iii) During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties:
- (iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;



- (v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.
- (vii) (a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
- (viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
- (ix) (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
- (b) Company is not declared wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;



- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year
- (xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
- (b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
- (xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company;
- (xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.
- (xiv) (a) According to the information and explanations given to us, the company does not have an internal audit system commensurate with the size and nature of its business;
- According to the information and explanations given to us, the company has no internal audit system;
- (xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
- (xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;
- (xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has incurred cash losses in the financial year and the immediately preceding financial year;
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;



- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
- (xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.
- (xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For M/s R.M. Khustale & Company
Chartered Accountant
Firm's Reg. Number: 135530W



CA Rohan mukund Khustale
Proprietor
Membership No. 151775

Place : Pune, India

Date : 19/09/2022

UDIN : **22151775BDIKID4964**



ADVENTURES BEYOND BARRIERS FOUNDATIONS
E- WING SOCIETY, FLAT NO. 1, SHINDE NAGAR BAYDHAN, PUNE - 411021

Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	100.00	100.00
(b) Reserves and surplus	2	15,537.74	13,434.56
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
		-	-
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			
(A) total outstanding dues of micro enterprises & small enterprises			
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	3	9.81	30.45
(c) Other current liabilities		-	-
(d) Short-term provisions	4	1.84	-
TOTAL		15,649.38	13,565.01
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	5	5,601.83	1,828.06
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments		-	-
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	6	9,085.21	9,278.48
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	7	218.81	1,587.26
(e) Short-term loans and advances	8	300.00	460.00
(f) Other Current Assets	9	443.53	411.21
TOTAL		15,649.38	13,565.01

See accompanying notes forming part of the financial statements
In terms of our report attached.

For M/s R. M. Khustale & Company
Chartered Accountants



MRN 151775 FRN 135530W
Proprietor
Place: Pune
Date: 08/09/2022
UDIN : 22151775ARIBX6739

FOR Adventures Beyond Barriers Foundation

Nimisha Mehta

Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007

Divyanshu Ganatra

Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATIONS
E- WING SOCIETY, FLAT NO. 1, SHINDE NAGAR BAVDHAN, PUNE - 411021

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

Particulars	Note No.	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
I Revenue from operations (gross)	10	10,585.74	32,600.59
Revenue from operations (net)		10,585.74	32,600.59
II Other Income	11	530.47	5,771.51
III Total Income (I+II)		11,116.21	38,372.10
IV Expenses			
(a) Cost of materials consumed		-	-
(b) Purchase of Stock in Trade		-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
(d) Employee benefits expenses		-	-
(e) Finance costs		-	-
(f) Depreciation and amortisation expenses	12	100.93	30.23
(g) Other expenses	13	8,912.10	2,805.87
Total Expenses		9,013.03	2,836.10
V Profit before exceptional and extraordinary item and tax		2,103.17	35,536.00
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		2,103.17	35,536.00
VIII Extraordinary Items		-	-
IX Profit before Tax		2,103.17	35,536.00
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit for the period from continuing operations		2,103.17	35,536.00
XII Profit from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit from discontinuing operations		-	-
XV Profit for the Period		2,103.17	35,536.00
XVI Earning per equity share:			
(1) Basic		0.21	3.55
(2) Diluted		0.21	3.55

In terms of our report attached.

For M/s R. M. Khustale & Company
Chartered Accountants


MRN 151775 FRN 135530W
Proprietor

Place: Pune

Date: 08/09/2022

UDIN : 22151775ARIXBX6739

FOR Adventures Beyond Barriers Foundation



Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007



Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATIONS

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note - 1 SHARE CAPITAL


Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	(Rs. In thousands)	Number of shares	(Rs. In thousands)
(a) Authorised 10000 Equity shares of Rs.10/- each with voting rights	10,000.00	100.00	10,000.00	100.00
(b) Issued, Subscribed and Paid up 10000 Equity shares of Rs.10 each with voting rights	10,000.00	100.00	10,000.00	100.00
Total	10,000.00	100.00	10,000.00	100.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	Value/Share
Shri Divyanshu Ganatra	5,000.00	10.00
Mrs. Nimisha Mehta	5,000.00	10.00
TOTAL	10,000.00	

In terms of our report attached.

For M/s R. M. Khustale & Company
Chartered Accountants


MRN 151775 FRN 135530W
Proprietor
Place: Pune
Date: 08/09/2022
UDIN : 22151775ARIBX6739



FOR Adventures Beyond Barriers Foundation


Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007


Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATIONS

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	13,434.56	12,433.45
Add: Profit / (Loss) for the year	2,103.17	1,001.11
Closing balance	15,537.74	13,434.56
Total	15,537.74	13,434.56

Note 3 TRADE PAYABLE

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
CA Rohan Khustale	(0.65)	(4.42)
Mrs. Nimisha Mehta	-	34.87
Crosssales.in	1.51	-
Infra Engineering	3.55	-
Vedant Construction	5.40	-
Total	9.81	30.45

Note 4 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
GST Payable	1.84	-
Total	1.84	-

In terms of our report attached.

For M/s R. M. Khustale & Company
Chartered Accountants

Khustale



MRN 151775 FRN 135530W

Proprietor

Place: Pune

Date: 08/09/2022

UDIN : 22151775ARIBX6739

FOR Adventures Beyond Barriers Foundation

Paratra

Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007

Divyanshu

Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATIONS

(Rs. In Thousands)

Note 3 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	9.81	-	-	-	9.81
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total					9.81

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	30.45	-	-	-	30.45
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total					30.45



ADVENTURES BEYOND BARRIERS FOUNDATIONS

STATEMENT OF FIXED ASSETS AS ON 31 ST MARCH 2022

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K						DEPRECIATION		NET BLOCK	
		AS ON 01.04.2021 (RS. IN THOUSANDS)	Additions Before 30.09.2021 (RS. IN THOUSANDS)	Additions After 30.09.2021 (RS. IN THOUSANDS)	Sale during the year (RS. IN THOUSANDS)	AS ON 31.3.2022 (RS. IN THOUSANDS)	UP TO 01.04.2021 (RS. IN THOUSANDS)	For the Year (RS. IN THOUSANDS)	AS ON 31.03.2022 (RS. IN THOUSANDS)	AS ON 31.03.2022 (RS. IN THOUSANDS)	AS ON 31.03.2021 (RS. IN THOUSANDS)
Computer	33.33%	2.37	238.30	35.67	-	276.35	-	56.05	-	220.30	2.37
Furniture & Fixture	10.00%	291.57	9.73	28.51	-	329.81	-	30.11	-	299.70	291.57
Mobiles	20.00%	25.14	32.00	-	-	57.14	-	12.98	-	44.16	25.14
Printers	20.00%	3.95	-	-	-	3.95	-	1.80	-	2.15	3.95
Construction Exp	0.00%	1,505.03	339.15	3,191.33	-	5,035.51	-	-	-	5,035.51	1,505.03
TOTAL		1,828.06	619.18	3,255.52	-	5,702.76	-	100.93	-	5,601.83	1,828.06

As per our report of even date attached

For M/s R. M. Khustale & Company

Chartered Accountants



MRN 151775 FRN 135530W

Proprietor

Place: Pune

Date: 08/09/2022

UDIN : 2215175ARIXBX6739

ADVENTURES BEYOND BARRIERS FOUNDATIONS

Note 6 CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Fixed Deposit with Federal Bank	9,085.21	8,901.24
Interest Accrued on F.D with Federal Bank	-	377.24
Total	9,085.21	9,278.48

Note 7 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
A) Cash In Hand	26.85	31.51
B) Bank Balance		
The Fedral Bank Current A/c	11.87	17.15
The Federal Bank Savings A/c	180.10	1,538.60
Total	218.81	1,587.26

Note 8 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Office Deposit	100.00	-
Deposit - Velhe Land	200.00	200.00
Advance against Software - Gokarma Eternus Solutions	-	200.00
Deposit Bhirud	-	60.00
Total	300.00	460.00

Note 9 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Income Tax Receivable AY 2020-21	-	71.57
Income Tax Receivable AY 2021-22	39.56	39.56
Income Tax Receivable AY 2022-23	45.63	-
GST Credit c/f	358.34	300.08
Total	443.53	411.21

In terms of our report attached.

For M/s R. M. Khustale & Company

Chartered Accountants

Khustale



MRN 151775 FRN 135530W

Proprietor

Place: Pune

Date: 08/09/2022

UDIN : 22151775ARIBX6739

FOR Adventures Beyond Barriers Foundation

Paratra

Mrs. Nimisha Mehta

(DIRECTOR)

DIN - 07697007

Divyanshu

Shri. Divyanshu Ganatra

(DIRECTOR)

DIN: 06898157

Note 10 REVENUE FROM OPERATIONS		
Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Donation	5,379.12	13,191.69
Grants in Aid - CSR Project	5,206.62	19,408.90
Total	10,585.74	32,600.59

Note 11 OTHER INCOME

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Interest Federal Bank Savigs Bank A/c	68.45	461.05
Interest on F.D. Federal Bank	456.30	5,274.72
Interest on Income Tax Refund	5.72	35.74
Total	530.47	5,771.51

Note 12 DEPRECIATION & AMORTISATION

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
Depreciation	100.93	30.23
Total	100.93	30.23

Note 13 OTHER EXPENSES

Particulars	Figures as at the end of current reporting period (Rs. In thousands)	Figures as at the end of previous reporting Period (Rs. In thousands)
(A) DIRECT EXPENSES		
Expenditure on the object of the Company	8,912.10	2,805.34
Total (A)	8,912.10	2,805.34
(B) INDIRECT EXPENSES		
Interest on TDS Payable	-	0.53
Total (B)	-	0.53
Total (A+B)	8,912.10	2,805.87

In terms of our report attached.
For M/s R. M. Khustale & Company
Chartered Accountants

FOR Adventures Beyond Barriers Foundation

MRN 151775 FRN 135530W

Proprietor

Place: Pune

Date: 08/09/2022

UDIN : 22151775ARIXBX6739



Paratra

Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007

Dumbar

Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ANNEXURE - A

ADVENTURES BEYOND BARRIERS FOUNDATIONS

Particulars of Depreciation allowable as per the Income Tax Act, 1961 in respect of each asset or block of asset as the case may be.

(Rs. In Thousands)

SL. NO.	PARTICULARS	RATE			Addition during the year		Deductions		TOTAL AMOUNT	Depreciation allowable	WDV as on 31.03.2022
		OF DEP.	WDV as on 01.04.2021	More than 180 days	Less than 180 days	during the year	year				
1	Computer	40%	2.37	240.00	33.97	-	-	276.35	103.74	172.60	
2	Furniture & Fixtures	10%	291.57	11.09	27.16	-	-	329.81	31.62	298.19	
3	Mobiles	10%	25.14	32.00	-	-	-	57.14	5.71	51.43	
4	Printers	15%	3.95	-	-	-	-	3.95	0.59	3.36	
5	Construction Exps. Work in Progress		1,505.03	339.15	3,191.33	-	-	5,035.51	-	5,035.51	
Current Year Total :-			1,828.06	622.24	3,252.46	-	-	5,702.76	141.67	5,561.09	


As per our report of even date attached


FOR Adventures Beyond Barriers Founda

For M/s R. M. Khustale & Company
Chartered Accountants



MRN 151775 FRN 135530W
Proprietor
Place: Pune
Date: 08/09/2022


Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007


Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATIONS

STATEMENT SHOWING DETAILS OF EXPENDITURE ON THE OBJECTS OF THE COMPANY
DURING FY 2021-22

SR. NO.	PARTICULARS	AMOUNT	
		Rs.	Ps.
A	ABBF EVENTS & ACTIVITIES		9,58,700.15
	PwD Vaccination Programme - ABBF Event	1,77,554.84	
	Ration Distribution - Abbf Activity	5,05,850.00	
	Adventure Activity Expenses	36,191.31	
	Cycling for Pwd - ABBF Activity	37,060.00	
	Cycling for Pwd (Mumbai-Solapur) - ABBF Activity	31,338.00	
	Ration Kit Packing Labour	9,500.00	
	Ration Kit Transport	9,000.00	
	Scuba Diving for Pwd Exp - ABBF Activity	18,000.00	
	Skilling Program - ABBF Activity	1,34,206.00	
B	EXP ON AWARENESS & MOTIVATION AMONGST DIVYANGA PERS		18,18,919.98
	BANK CHARGES	6,788.73	
	Computer Exp	33,763.22	
	FLIGHT BOOKING EXP	70,022.43	
	Office Expenses	71,057.00	
	POSTAGE & TELEPHONE EXP	42,512.32	
	PROFESSIONAL FEES	1,26,500.00	
	RENT-OFFICE	2,43,000.00	
	RENT-VELHE PROJECT	6,00,000.00	
	TRAVELLING EXPENSES	1,03,702.55	
	MEMB. FEES-Center for Advancement of Philanthropy	5,000.00	
	Office-MSEB	9,740.00	
	Office - Printing & Stationary	17,322.43	
	PETROL & CONVEYANCE EXPENSES	40,570.54	
	RCM PAID FY 2020-21	1,840.00	
	ROC EXPENSES	600.00	
	Round Off	0.76	
	Salary	4,46,500.00	
C	PROJECTS EXPENSES		61,34,480.75
	HERE Solutions - Covid 19 Vaccination Project #	9,06,624.25	
	HSBC I COVID RELIEF WORK #	10,50,788.75	
	HSBC II COVID RELIEF WORK #	28,38,372.75	
	Investech - Covid Vaccination Exp #	6,03,000.00	
	Ruchi Mall Covid Exp #	5,07,790.00	
	Covid Vaccination - Sriram Automail India Ltd #	1,02,000.00	
	KGERC Activity	31,985.00	
	PROSTHETICS AID	93,920.00	
	Total Rs.		89,12,100.88

FOR Adventures Beyond Barriers Foundation

Nimisha

Mrs. Nimisha Mehta
(DIRECTOR)
DIN - 07697007

Divyanshu

Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157



Adventures Beyond Barrier Foundations

Sr. No.	Particulars	Year ended	
		31-Mar-2022	31-Mar-2021
1	Current Ratio	862.45	385.45
2	Debt- Equity Ratio	0.00	0.00
3	Debt Service Coverage Ratio	0.00	0.00
4	Return on Equity Ratio	14%	273%
5	Inventory Turnover Ratio	0.00	0.00
6	Trade Receivables Turnover Ratio	0.00	301.86
7	Trade Payables Turnover Ratio	0.00	0.00
8	Net Capital Turnover Ratio	0.97	2.77
9	Net Profit Ratio	19.87%	109%
10	Return on Capital Employed	13%	263%
11	Return on Investment	13%	263%

Calculation of above ratios:

(₹ in Thousands)

Sr. No.	Ratio	Year ended 31-Mar-2022		Year ended 31-Mar-2021	
		Numerator	Denominator	Numerator	Denominator
1	Current Ratio = Total current assets/Total current Liabilities	10,048	12	11,737	30
	Equals		862.45		385.45
2	Debt Equity Ratio = Total Debt/ Shareholder's Equity	-	15,638	-	13,535
	Equals		-		-
3	Debt Service Coverage Ratio = Earnings available for debt service (EBITDA)/ Debt Service	2,204	-	35,566	-
	Equals	#DIV/0!		#DIV/0!	
4	Return On Equity = Net Profit After Taxes/ Average Shareholder's Equity	2,103	14,586	35,536	13,034
	Equals	14%		273%	

5	Inventory Turnover Ratio = Cost of Goods Sold/ Average Inventory	-	-	-	-
		#DIV/0!		#DIV/0!	
6	Trade Receivables Turnover Ratio = Net Credit Sales/ Average Accounts Receivable	10,586	-	32,601	108
	Equals	#DIV/0!		301.86	
7	Trade Payables Turnover Ratio = Net Credit Purchases/ Average Trade Payables	-	20	-	15
		0.00		0.00	
8	Net Capital Turnover Ratio = Net Sales/ Average Working Capital	10,586	10,871	32,601	11,765
		0.97		2.77	



9	Net Profit Ratio = Net Profit/Sales	2,103	10,586	35,536	32,601
		19.87%		109.00%	
10	Return On Capital Employed = Earnings Before Interest & Tax/ Capital Employed	2,103	15,638	35,536	13,535
		13%		263%	
11	Return On Investment = Net Profit/Capital Employed	2,103	15,638	35,536	13,535
		13%		263%	

For M/s R. M. Khustale & Co.

For Adventures Beyond Barrier Foundations

Khustale



Paratra

Divyanshu ganatra

(CA Rohan Mukund Khustale)

Nimisha Mehta

Divyanshu ganatra

Proprietor

Director

Director

MRN 151775 FRN 0135530W

DIN: 07697007

DIN: 06898157

Date : 19/09/2022