

ADVENTURES BEYOND BARRIERS FOUNDATION

CIN: U74999PN2014NPL152774

Registered office: E-Wing Society, Flat-1 Shindenagar, Bavdhan Pune- 411021

E-mail: finance.abbf@gmail.com

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NOTICE

Notice is hereby given that the 9th Annual General Meeting of the members of the Company will be held on, 30th day of September 2023 at the registered office of the Company at E-Wing Society, Flat-1 Shindenagar, Bavdhan Pune- 411021, at 11.30 A.M. to transact the following business.

ORDINARY BUSINESS:

1. To consider and adopt audited Financial Statement for the year ended 31st March, 2023 along with reports of Auditors and Directors thereon.
2. To fix the remuneration of Statutory Auditors of the Company M/s. R. M. Khustale & Co., Chartered Accountant (Firm registration no. 135530W) for the year 2023-24 and in this connection, to consider, and if thought fit, to pass, with or without, modification, the following resolution as Ordinary Resolution:

"RESOLVED THAT pursuant to Section 139 of the Companies Act, 2013 ("Act") read with the Companies (Audit and Auditors) Rules, 2014, relevant provisions of the Articles of Association of the Company and other applicable provisions of the Act as may be amended and re-enacted thereof, if any, the Board of Directors, be and are hereby authorized to decide and finalize the terms and conditions of remuneration of the Auditors including reimbursement of expenses."

**For and on behalf of the Board of Directors of
Adventures Beyond Barriers Foundation**



**Nimisha Mehta
Director
DIN: 07697007**

Regd. Office:
E-Wing Society, Flat-1 Shindenagar
Bavdhan Pune- 411021

Date: 21.08.2023
Place: Pune

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY.**
2. **PROXIES IN ORDER TO BE EFFECTIVE MUST BE LODGED WITH THE COMPANY AT ITS REGISTERED OFFICE AT LEAST 48 HOURS BEFORE THE TIME APPOINTED FOR THE MEETING.**
3. **MEMBERS ARE REQUESTED TO:**
 - (A) **NOTIFY IMMEDIATELY ANY CHANGE IN THEIR ADDRESS TO THE COMPANY.**
 - (B) **QUOTE THEIR FOLIO NUMBER IN ALL CORRESPONDENCE WITH THE COMPANY.**
4. The Auditor is entitled to attend the meeting and is also entitled to appoint an authorized representative to attend of himself and such authorized representative shall be qualified to be an auditor.
5. Corporate Member(s) intending to send their authorized representative are requested to send a duly certified copy of the Resolution authorizing their representative(s) to attend and vote at such meeting.
6. The Registers maintained by the Company as per the Companies Act, 2013 will be available for inspection for members at the meeting.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Adventures Beyond Barriers Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Adventures Beyond Barriers Foundation** - ("the Company"), which comprise the balance sheet as at 31st March 2023, the Statement of Profit and Loss as at 31st March 2023 and notes to the standalone 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 March 31, 2023.

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 Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board of Director'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 in the 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, financial performance, (changes in equity) 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. 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, the Board of Directors 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 the Board of Directors 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 judgment and maintain professional scepticism 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- 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.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Companies Act, 2013, we give in the Annexure 'A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 dealt with by this Report is 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, 2023 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.

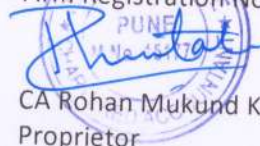


- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, as the company has a turnover of less than Rs.50 crores and the aggregate borrowings from Banks or Financial Institutions or any body corporates are less than Rs.25 crores at any point of time during the financial year under audit, 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. Refer MCA notification No. G.S.R. 464(E) dtd-5th June 2015 as amended by GSR 583(E) dtd-13th June 2017.
- g. With respect to the other matter to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act: In our opinion and to the best of our information and according to the explanations given to us, the Company being a private company, Section 197 of the Act related to the managerial remuneration is not applicable.
- 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:
- 1) The Company does not have any pending litigations which would impact its financial position.
 - 2) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - 3) There were no amount which were required to be transferred, to the Investor Education and Protection Fund.
 - 4) (i) The management has represented that, to the best of it's 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(s) or entity(ies), 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;
 - (ii) The management has represented, that, to the best of it's 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
 - (iii) Based on 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 (i) and (ii) contain any material mis-statement.



- 5) The Company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- 6) The Company has not used an accounting software for maintaining its books of account of FY 2022-23 which is capable of recording audit trail (edit log) facility. The management has represented that as required by Proviso to Rule 3(1) of Companies (Accounts) Rules, 2014, for the financial year commencing on the 1st day of April, 2023, the company shall use only such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

For M/s R. M. Khustale & Company
Chartered Accountants
Firm Registration No:- 0135530W


CA Rohan Mukund Khustale
Proprietor

Membership No:- 151775
UDIN:- 23033298BGWKN Z3823

Place: Pune
Date: 01.09.2023

Annexure A to the Independent Auditor's Report of even date to the members of Adventures Beyond Barriers Foundation , on the financial statements for the year ended 31st March 2023

(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.
- (f) The Company does not have any inventory and no 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. Accordingly, the provisions of clause 3(ii) of the Order are not applicable.
- (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) The Company has during the year, 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. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable
- (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 generally 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) 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 not incurred any cash losses in the financial year and in 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) There are no consolidated financial statements prepared for the company. Hence, Clause 3(xxi) is not applicable to the Company.

For M/s R. M. Khustale & Company
Chartered Accountants
Firm Registration No:- 0135530W


CA Rohan Mukund Khustale
Proprietor

Membership No:- 151775
UDIN:- 23033298BGWKNZ3823

Place: Pune
Date: 01.09.2023

ADVENTURES BEYOND BARRIERS FOUNDATION

E- WING SOCIETY, FLAT NO. 1, SHINDE NAGAR BAVDHAN, PUNE - 411021

Balance Sheet As On 31st March, 2023

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)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	100.00	100.00
(b) Reserves and surplus	2	18,541.52	15,537.74
(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 and small enterprises		-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	3	-	9.81
(c) Other current liabilities		-	-
(d) Short-term provisions	4	151.00	1.84
TOTAL		18,792.52	15,649.38
B ASSETS			
1 Non-current assets			
(i) (i) Property, Plant and Equipment	5	10,688.58	5,601.83
(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
(b) Inventories		-	-
(c) Trade receivables		-	-
(d) Cash and cash equivalents	7	7,299.32	218.81
(e) Short-term loans and advances	8	300.00	300.00
(f) Other Current Assets	9	504.62	443.53
TOTAL		18,792.52	15,649.38

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

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

Khustale
MRN 151775 FRN 135530
Proprietor
Place: Pune
Date: 21/08/2023
UDIN : 23151775BGWKLX9419



FOR ADVENTURES BEYOND BARRIERS FOUNDATION

Canatra
Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007

Canatra
Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

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

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

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	8,337.06	10,585.74
Revenue from operations (net)		8,337.06	10,585.74
II Other Income	11	238.16	530.47
III Total Income (I+II)		8,575.22	11,116.21
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	143.65	100.93
(g) Other expenses	13	5,427.78	8,912.10
Total Expenses		5,571.44	9,013.03
V Profit before exceptional and extraordinary item and tax		3,003.78	2,103.17
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		3,003.78	2,103.17
VIII Extraordinary Items		-	-
IX Profit before Tax		3,003.78	2,103.17
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		3,003.78	2,103.17
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		3,003.78	2,103.17
XVI Earning per equity share:			
(1) Basic		0.30	0.21
(2) Diluted		0.30	0.21

See accompanying notes forming part of the financial statements

In terms of our report attached.

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

Khustale
MRN 151775 FRN 135530
Proprietor
Place: Pune
Date: 21/08/2023



UDIN : 23151775BGWKLX9419

FOR ADVENTURES BEYOND BARRIERS FOUNDATION

Paratra

Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007

Paratra

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

List of Shareholders holding more than 5% share capital

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

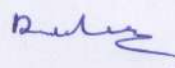
In terms of our report attached.
For M/s. R. M. Khustale & Company
Chartered Accountant

OR ADVENTURES BEYOND BARRIERS FOUNDATION


MRN 151775 FRN 135530W PUNE
Proprietor
Place: Pune
Date: 21/08/2023
UDIN : 23151775BGWKLX9419




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	Figures as at the end of previous reporting Period
	(Rs. In Thousands)	(Rs. In Thousands)
(A) Securities premium account		
Opening balance	-	-
Closing balance	-	-
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	15,537.74	13,434.56
Add: Profit / (Loss) for the year	3,003.78	2,103.17
Closing balance	18,541.52	15,537.74
Total	18,541.52	15,537.74

Note 3 TRADE PAYABLE

Particulars	Figures as at the end of current reporting Period	Figures as at the end of previous reporting Period
	(Rs. In Thousands)	(Rs. In Thousands)
CA Rohan Khustale	-	(0.65)
Crosssales.in	-	1.51
Infra Engineering	-	3.55
Vedant Construction	-	5.40
Total	-	9.81

Note 4 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting Period	Figures as at the end of previous reporting Period
	(Rs. In Thousands)	(Rs. In Thousands)
Salary Payable	151.00	-
CGST Payable	-	0.92
SGST Payable	-	0.92
Total	151.00	1.84

In terms of our report attached.

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

R. M. Khustale
MRN 151775 FRN 135530W

Proprietor
Place: Pune

Date: 21/08/2023



FOR ADVENTURES BEYOND BARRIERS FOUNDATION

Nimisha Mehta
Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007

Divyanshu Ganatra
Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

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
Total	-	9,085.21

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)
The Federal Bank Current A/c	46.54	11.87
The Federal Bank Savings A/c	7,244.92	180.10
Cash In Hand	7.85	26.85
Total	7,299.32	218.81

Note 8 SHORT TERM LOANS AND ADVANCES

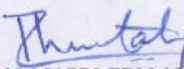

Particulars	Figures as at the end of current reporting Period (Rs. In Thousands)	Figures as at the end of previous reporting Period (Rs. In Thousands)
Office Deposit	100.00	100.00
Deposit - Velhe Land	200.00	200.00
Total	300.00	300.00

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 2021-22	-	39.56
Income Tax Receivable AY 2022-23	-	45.63
Income Tax Receivable AY 2023-24	20.37	-
GST Credit c/f	483.76	358.34
CA Rohan M. Khustale	0.49	-
Total	504.62	443.53

In terms of our report attached.

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



 MRN 151775 FRN 135530W
 Proprietor
 Place: Pune
 Date: 21/08/2023

FOR ADVENTURES BEYOND BARRIERS FOUNDATIONS


 Mrs. Nimisha Mehta
 (DIRECTOR)
 DIN: 07697007


 Shri. Divyanshu Ganatra
 (DIRECTOR)
 DIN: 06898157

Note 10 REVENUE FROM OPERATIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Thousands)	(Rs. In Thousands)
Donation	6,433.56	5,379.12
Grants in Aid - CSR Project	1,753.50	5,206.62
Corporate Events	150.00	-
Total - Sales	8,337.06	10,585.74

Note 11 OTHER INCOME

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	(Rs. In Thousands)	(Rs. In Thousands)
Interest Federal Bank Savigs Bank A/c	98.60	68.45
Interest on F.D. Federal Bank	133.68	456.30
Interest on Income Tax Refund	5.87	5.72
Discount received	0.00	-
Total	238.16	530.47

Note 12 Depreciation and amortisation expenses

Particulars	Figures as at the end of current	Figures as at the end of
	(Rs. In Thousands)	(Rs. In Thousands)
Depreciation	143.65	100.93
Total	143.65	100.93

Note 13 OTHER EXPENSES

Particulars	Figures as at the end of current	Figures as at the end of
	(Rs. In Thousands)	(Rs. In Thousands)
(A) DIRECT EXPENSES		
Expenditure on the objects of the Company	5,427.63	8,912.10
Total (A)	5,427.63	8,912.10
(B) INDIRECT EXPENSES		
Interest on TDS	0.16	-
Total (B)	0.16	-
Total (A+B)	5,427.78	8,912.10

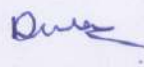
In terms of our report attached.
For M/s. R. M. Khustale & Company
Chartered Accountant


MRN 151775 FRN 135530W
Proprietor
Place: Pune
Date: 21/08/2023



FOR ADVENTURES BEYOND BARRIERS FOUNDATIONS


Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007


Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATION

Note 5

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	RATE OF DEPRECIATION	G R O S S — B L O C K					DEPRECIATION			N E T — B L O C K	
		AS ON 01/04/2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
		(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)	(In thousands)
Computer	33.3%	220.30	-	-	-	220.30	-	86.76	-	133.54	220.30
Furniture & Fixtures	10.0%	299.70	-	510.40	-	810.10	-	37.43	-	772.68	299.70
Mobiles	20.0%	44.16	-	59.21	-	103.37	-	17.79	-	85.58	44.16
Printers	20.0%	2.15	-	-	-	2.15	-	1.68	-	0.48	2.15
Construction Exp	0.0%	5,035.51	3,115.24	1,545.55	-	9,696.30	-	-	-	9,696.30	5,035.51
TOTAL		5,601.83	3,115.24	2,115.16	-	10,832.23	-	143.65	-	10,688.58	5,601.83

In terms of our report attached.

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


MRN 151775 FRN 135530W
Proprietor
Place: Pune
Date: 21/08/2023



FOR ADVENTURES BEYOND BARRIERS FOUNDATIONS


Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007


Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATION

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.

Sr. No.	Particulars	Rate of Dep.	(Amount in Rs.)						
			WDV as on 01.04.2022	Addition during the year		Deductions during the year	Total	Depreciation allowable	WDV as on 31.03.2023
			01.04.2022	More than 180 days	Less than 180 days	during the year			
1	Computer	40%	1,72,602.86	-	-	-	1,72,602.86	69,041.15	1,03,561.72
2	Furniture & Fixtur	10%	2,98,188.97	-	5,10,398.30	-	8,08,587.27	55,338.81	7,53,248.46
3	Mobiles	10%	51,426.00	-	59,211.00	-	1,10,637.00	8,103.15	1,02,533.85
4	Printers	15%	3,357.50	-	-	-	3,357.50	503.63	2,853.88
5	Construction Exps. Work in Progress		50,35,513.88	31,15,242.00	15,45,548.32	-	96,96,304.20	-	96,96,304.20
Current Year			55,61,089.22	31,15,242.00	21,15,157.62	-	1,07,91,488.84	1,32,986.73	1,06,58,502.11
<i>Amount in thousands:-</i>			<i>5,561.09</i>	<i>3,115.24</i>	<i>2,115.16</i>		<i>10,791.49</i>	<i>132.99</i>	<i>10,658.50</i>



FOR ADVENTURES BEYOND BARRIERS FOUNDATIONS

Paratya
Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007

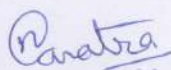
Ruba
Shri. Divyanshu Ganatra
(DIRECTOR)
DIN: 06898157

ADVENTURES BEYOND BARRIERS FOUNDATION

STATEMENT SHOWING DETAILS OF EXPENDITURE ON THE OBJECTS OF THE COMPANY

Sr. No.	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	ABBF EVENTS & ACTIVITIES	1,697.19	958.70
	PwD Vaccination Programme - ABBF Event	-	177.55
	Ration Distribution - Abbf Activity	-	505.85
	Adventure Activity Expenses	-	36.19
	Cycling for Pwd - ABBF Activity	-	37.06
	Cycling for Pwd (Mumbai-Solapur) - ABBF Activity	-	31.34
	Ration Kit Packing Labour	-	9.50
	Ration Kit Transport	-	9.00
	Scuba Diving for Pwd Exp - ABBF Activity	-	18.00
	Skilling Program - ABBF Activity	-	134.21
	M2K 2022 Expenses	737.22	-
	M2K Event Expenses	3.70	-
	Tata Mumbai Marathon Expenses	948.27	-
	PwD Motivation Expenses	8.00	-
B	EXP ON AWARENESS & MOTIVATION AMONGST DIVYANGA PERS	2,704.99	1,818.92
	Bank Charges	19.09	6.79
	Computer Exp	25.92	33.76
	Office Expenses	103.68	71.06
	Postage & Telephone Exp	56.15	42.51
	Professional Fees	446.10	126.50
	Rent-Office	544.00	243.00
	Rent-Velhe Project	-	600.00
	Travelling Expenses	186.85	173.72
	Memb. Fees-Center For Advancement Of Philanthropy	-	5.00
	Office-Mseb	9.90	9.74
	Office - Printing & Stationary	5.18	17.32
	Petrol & Conveyance Expenses	113.04	40.57
	Gst	7.58	1.84
	Roc Expenses	-	0.60
	Round Off	-	0.00
	Salary	1,169.61	446.50
	Staff Welfare Expenses	2.90	-
	Website Expenses	15.00	-
C	PROJECTS EXPENSES	1,025.45	6,134.48
	HERE Solutions - Covid 19 Vaccination Project	-	906.62
	HSBC I COVID RELIEF WORK	-	1,050.79
	HSBC II COVID RELIEF WORK	-	2,838.37
	Investech - Covid Vaccination Exp	-	603.00
	Ruchi Mall Covid Exp	-	507.79
	Covid Vaccination - Sriram Automail India Ltd	-	102.00
	KGERC Activity	-	31.99
	PROSTHETICS AID	-	93.92
	Assistance To Pwd	526.68	-
	Inclision Run/Marathons	372.51	-
	Tandam Cycle Events	90.26	-
	Koraigad Trek - Brookfield	10.00	-
	Lonawala Trek Expenses	26.00	-
Total (A+B+C)		5,427.63	8,912.10

OR ADVENTURES BEYOND BARRIERS FOUNDATION



Mrs. Nimisha Mehta
(DIRECTOR)
DIN: 07697007



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