

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
AARANGAR ENVIRONMENT ACTION FOUNDATION

I. Report on the Financial Statements

1. Opinion

We have audited the accompanying Financial Statements of "AARANGAR ENVIRONMENT ACTION FOUNDATION" ("the Company") which comprise the Balance Sheet as at March 31, 2020, the Statement of Profit and Loss for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

- A. 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 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit/loss for the year ended on that date.

2. Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. 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.

3. Other Information - Board of Directors' Report

- A. The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statement does not cover the Board Report and we do not express any form of assurance conclusion thereon.

- B. In connection with our audit of the financial statements, our responsibility is to read the Board Report and in doing so, consider whether the Board Report is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in this Board Report, we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements

- A. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the AS and other 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. 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.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the Financial Statements

- A. 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.
- B. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- i) Identify and assess the risks of material misstatement of the standalone 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.
 - ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
 - iv) 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
 - v) 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
- C. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in
- i) planning the scope of our audit work and in evaluating the results of our work; and
 - ii) to evaluate the effect of any identified misstatements in the Financial Statements.
- D. 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.
- E. 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.

II. Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit 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 dealt with by this Report are in agreement with the relevant books of account.
 - D. In our opinion, the aforesaid financial statements comply with the AS 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 March 31, 2020 taken on record by the Board of Directors, none of the directors

is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act.

- F. 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 disclosed the impact of pending litigations on its financial position in its Financial Statements
 - ii) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts
 - iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
2. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government in terms of section 143(11) of the Companies Act, 2013, since in our opinion and according to the information and explanation given to us, the said Order is not applicable to the company

For Pankaj Krishn & Associates
Chartered Accountants
Firm Registration No. : 021742N



Pankaj Babu Agrawal
Partner
M.No. -096707
Place - New Delhi
Date -03/09/2020

AARANGAR ENVIRONMENT ACTION FOUNDATION

H. NO 112, Chandrawati Colony, Mukhani, Haldwani, Nainital, Uttarakhand-263139

CIN No.U73100UR2018NPL009096, EMAIL ID- aarangarfoundation@gmail.com

BALANCE SHEET AS AT 31ST MARCH, 2020

Particulars	Notes No.	Figures as at the end of current reporting period F.Y. 2019-20	Figures as at the end of current reporting period F.Y. 2018-19
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100,000	100,000
(b) Reserve & Surplus	2	68,060	42,046
(2) Current Liabilities			
(a) Short Term Provision	3	25,000	30,000
Total Equity & Liabilities		56,940	87,954
II. ASSETS			
(1) Current Assets			
(a) Cash and Cash Equivalent	4	54,600	84,834
(b) Deferered Tax Assets	Annx.	2,340	3,120
Total Assets		56,940	87,954
NOTES TO ACCOUNTS			

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

AARANGAR ENVIRONMENT ACTION FOUNDATION

Rajendra Pant
Rajendra Prasad Pant
(DIRECTOR)
DIN No. 08245360



Swati
Swati
(DIRECTOR)
DIN No.08245359



FOR PANKAJ KRISHN & ASSOCIATES
CHARTERED ACCOUNTANTS

Pankaj B. Agrawal
PANKAJ B. AGRAWAL
PARTNER
Membership No. : 096707
Firm Reg. No.: 021742N



PLACE: NEW DELHI
DATED : 03/09/2020
UDIN: 20096707AAAACK1506

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INCOME & EXPENDITURE FOR THE PERIOD ENDED ON 31ST MARCH, 2020

Sr. No	Particulars	Notes No.	Figures as at the end of current reporting period F.Y.2019-20	Figures as at the end of current reporting period F.Y.2018-19
I	Revenue from operations		-	-
	Total Income (i)		-	-
II	Expenses:			
	Other Administrative Expenses	5	25234	45166
	Total Expenditure (ii)		25234	45166
III	Surplus/(Deficit) before tax from operations	(iii)	(25,234)	(45,166)
IV	Tax Expenses			
	(1) Current Tax	(iv)	-	-
	(2) Deferred Tax Liability /(Assets)		780	(3,120)
	Surplus/(Deficit) for the year [(iii)-(iv)]		(26,014)	(42,046)
V	Earning per equity share:			
	(1) Basic		(3)	(5)
	(2) Diluted		(3)	(5)

AARANGAR ENVIRONMENT ACTION FOUNDATION

FOR PANKAJ KRISHN & ASSOCIATES
CHARTERED ACCOUNTANTS

Rajendra Pant

Rajendra Prasad Pant
(DIRECTOR)
DIN No. 08245360
UDIN: 20096707AAAACK1506



Swati

Swati
(DIRECTOR)
DIN No.08245359



Pankaj B. Agrawal

PANKAJ B. AGRAWAL
PARTNER
Membership No. : 096707
Firm Reg. No.: 021742N



PLACE: NEW DELHI
DATE : 03/09/2020

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Notes 1: Forming Integral Part of the Balance Sheet as at 31st March, 2020

1	SHARE CAPITAL	Current Year	Previous Year
	AUTHORISED CAPITAL 10,000 Equity Shares of Rs.10/- each	100,000	100,000
	Issued and Subscribed Share Capital 10,000 Equity Shares of Rs.10/- each	100,000	100,000
		100,000	100,000

a) Terms / rights attached to equity shares

i) The Company has only one class of equity share having a par value of Rs. 10 per share. Each equity shareholder is entitled for one vote per share. The Company has not declared dividend during the year ended on 31st March, 2020

ii) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. This distribution will be in proportion to the number of equity shares held by the shareholder.

iii) As per records of the company, the above shareholding represents both legal and beneficial ownerships of shares.

b) Shares held by holding/ultimate holding company and/or their subsidiaries / their associates

Particulars

As at

31.03.20

NIL

c) Aggregate number of equity shares issued for consideration other than cash during the period of five years immediately preceding the reporting date:

Particulars

As at

31.03.20

NIL

d) Details of shareholders holding more than 5% shares in the Company *

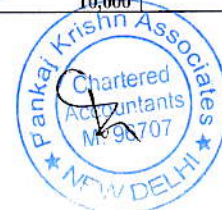
Particulars	% Share Holding	% Share Holding
Manjushri Mishra	33.33	33.33
Swati	33.33	33.33
Rajendra Prasad Pant	33.34	33.34

e) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	As at No. of Shares issued	As at No. of Shares issued
Equity Shares at the beginning of the year	10,000	-
Add : Shares issued during the year	-	10,000
Equity Shares at the end of the year	10,000	10,000

Swati

Rajendra Pant



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Notes 1: Forming Integral Part of the Balance Sheet as at 31st March, 2020

Notes : 2 Reserve & Surplus

Sr. No	Particulars	Current Year	Previous Year
1	Opening Balance	(42,046)	(42,046)
	Profit/(Loss) for the current period	(26,014)	(42,046)
	Total in `	(68,060)	(42,046)

Notes : 3 Short Term Provision

Sr. No	Particulars	Current Year	Previous Year
1	Provision for Audit Fees	10,000	10,000
2	Provision for Legal Fees	15,000	20,000
	Total in `	25,000	30,000

Notes : 4 Cash & Cash Equivalent

Sr. No	Particulars	Current Year	Previous Year
1	<u>Cash-in-Hand</u> Cash Balance	44,600	74,834
2	<u>Bank Balance</u>	10,000	10,000
	Total in `	54,600	84,834

Notes : 5 Other Administrative Expenses

Sr. No	Particulars	Current Year	Previous Year
1	Audit Fee	10,000	10,000
2	Legal & Professional Fees	15,000	20,000
3	Preliminary Expense	-	15,000
4	Other Expenses	234	166
	Total in `	25,234	45,166

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Referenda Part



Calculation of Deferred Tax Assets	Amount
Opening Balance	12000
Preliminary Expenses	0
1/5 Preliminary Expenses Allowed As per Section 35D of Income Tax Act 1961	3000
Timing Difference	9000
Deferred Tax Assets	2340

Chhvi
Rajendra Pant



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NOTES:

1. A member entitled to attend and vote is entitled to appoint a proxy or proxies to attend and vote instead of himself /herself and a proxy need not be a member. Proxies in order to be effective must be received by the company, not less than 48 hours, before the time for holding the meeting.
2. Members/proxies should bring their duly filed attendance slip sent herewith to attend the meeting.
3. Balance Sheet, Profit and Loss A/c, Cash Flow Statement, Directors' Report, Auditor's Report and Notes on Financial Statements for the Financial Year ended **31st March, 2020** is attached herewith.
4. At the First Annual General Meeting held on 30th September, 2019 the Members approved the appointment of M/s Pankaj Krishn & Associates, Chartered Accountants (Registration No.021742N) as Statutory Auditors of the Company to hold office for a period of five years from the conclusion of that AGM till the conclusion of the AGM to be held for the Financial Year 2023-2024, subject to ratification of their appointment by Members at every AGM, if so required under the Act. The requirement to place the matter relating to appointment of auditors for ratification by Members at every AGM has been done away by the Companies (Amendment) Act, 2017 with effect from May 7, 2018. Accordingly, no resolution is being proposed for ratification of appointment of statutory auditors at the ensuing AGM.

CSA

Refer to...

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NOTE 1: SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS AS ON 31-03-2020

The Directors confirm and certify the following :-

1. Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP), the provisions of the Companies Act, 2013, including Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.

The financial statements have been prepared on the accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year. However petty expenses and disputed matters are on payment basis.

2. Use of Estimate

The preparation and presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities and disclosure of contingent liabilities on the date of the financial statements and reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates is recognized in the period in which the results are known / materialized.

3. Fixed Assets & Depreciation on Fixed Assets

- a. **Fixed Assets** are stated at cost, less accumulated depreciation. Cost includes all expenses incurred to bring the assets to its present location and condition.
- b. **Depreciation** on fixed assets have been provided on WDV using the rates arrived at based on the estimated useful lives and in the manner prescribed by rules specified in Schedule II of Companies Act 2013.
- c. **Impairment of Assets:** The carrying amounts of assets are reviewed at each Balance Sheet date to ascertain impairment based on internal/ external factors, An impairment loss is recognized when the carrying amount of an asset exceeds its realizable value. The company has not made any such provision as Directors are of the opinion that the overall market value of the assets, is higher than their book value.

4. Revenue Recognition

Mercantile system of accounting has been employed. However, Dividend income, if any, is on receipt basis.

5. Investments

Investments which are readily realizable and intended to be held for not more than a year are classified as non-current investments.

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Rajendra Pant



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The investments are stated at cost. No provision for temporary diminution in their value has been made as company considers that they will get substantial benefit in the long run. These are considered good and are in the interest of the company.

However, No investment made by the company during the year.

6. Provision for Current Tax and Deferred tax

- Current Tax: In view of the no profit incurred during the year, no provision for income tax has been made by the company.
- Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/(loss) and accounting income/(loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred Tax assets and liabilities are measured using tax rates and the tax laws that has been enacted or substantially enacted by the balance sheet date. Deferred Tax assets viz. unabsorbed depreciation and carry forward losses are recognized if there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. There is no deferred tax assets / liability.

7. Earnings Per Share

In determining the earnings per share (EPS), the company considers the net profit after tax and includes the post tax effect of any extraordinary / exceptional item. In the absence of any dilutive effect of equity shares, the basic and diluted EPS are calculated on the same basis. The number of shares used in computing basic and diluted earnings per shares is the weighted average number of equity shares outstanding during the period. However, there is no such income during the year.

8. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized in the accounts in respect of present probable obligations, the amount of which can be readily estimated. Contingent liabilities are disclosed in respect of possible obligations, the amount of which can be reliably estimated. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date by the directors. There is no certain or contingent liabilities except as provided in the accounts.

9. General Notes on Accounts

- 9.1 The company is a small and medium sized company under the meaning of section 2(85) of the Companies Act, 2013. Cash Flow Statement is not required u/s 2(40) of the Companies Act, 2013 as part of financial statements.
- 9.2 (a) that in the preparation of the annual accounts for the financial year ended 31st March 2020 the applicable accounting standards, principles & system had been followed along with proper explanation relating to material departures and substance over form and are in accordance with company Act 2013 and rules there under as applicable.

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(b) that the directors had selected such accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review;

(c) that the directors had taken proper and sufficient care for the maintenance of the adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) that the Directors acknowledges and understands its responsibility for all the matter stated in the annual accounts including notes of accounts of the company.

(e) that the directors have prepared the annual accounts on a 'going concern basis'.

(f) there are adequate internal controls and internal check systems in the company to prevent any mis-happenings though there was no internal auditor. The directors are looking into all such matters personally.

(g) The current assets will fetch the value atleast as shown in the balance sheet, if realized in the ordinary course of business by completing the project.

(h) that the company has complied with all the rules, regulations, laws of land and contracts in respect of all the matters and transactions of the company till date and does not expect any liability on account of any default with the same. In case of minor defaults, the matters will be sorted out with the concerned Government authorities/persons as the same were due to circumstances/reasons beyond the control of the directors/management. No material liability is expected for the same.

(i) All the assets have been physically verified by the Management / Directors and have been properly shown in the account of the company and that there are no discrepancies of any kind.

The auditors have acted upon the above matters accordingly as it is not practicable for them to look into these matters otherwise due to technical, legal and other limitations.

9.3 The company has not purchased its own shares, as specified u/s 69(1) of the Companies Act, 2013 during the year.

9.4 The company has not contributed any amount to any political party during the year during the year, as specified u/s 182(3) of the Companies Act, 2013. Further, the company has not contributed to National Defence Fund or similar fund notified for this purpose during the year, as specified u/s 183(2) of the Companies Act, 2013.

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Rajendra Pant



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- 9.5 There are no any litigation pending with/by the company, as specified under rule 11(a) of the companies (Audit and Auditor) Rules.
- 9.6 No interest is paid or due to any Micro, Small or Medium Enterprises under The Micro, Small & Medium Enterprises Development Act; 2006.
- 9.7 The balances due to/ from the Parties are subject to their confirmations & reconciliation. All the amounts recoverable and payable are as per the books of accounts.
- 9.8 There are no payments, relating to any expenditure covered under Section 40A, exceeding Rs 10,000 made otherwise than by an account payee cheque/bank draft. However, in the absence of actually paid cheques, it is not possible for auditors to verify whether the payment in excess of Rs 10,000 have been made otherwise than by an account payee cheques or bank draft.
- 9.9 In case of loans and advances taken and given, all such receipts and payments were by 'Account Payee' crossed Cheques / Bank Drafts/Pay Orders as required under Income Tax Act, 1961 and rules made thereunder. (Not verified by auditors as issued / received cheques are with banks).
- 9.10 The Company did not accept any public deposit during the year under the provisions of section 73 to 76 of the Companies Act, 2013.
- 9.11 No personal expenses of any director of the company have been charged to the revenue account of the company.
- 9.12 There are no Expenditure / Income in foreign currency during the year.
- 9.13 There have been no major events subsequent to the date of balance sheet affecting the financial position of the Company till date.
- 9.14 The Directors have certified that there are no certain or contingent liabilities except as provided in the accounts.
- 9.15 Disclosure of Details pertaining to related party transactions entered into during the year in terms of Accounting Standard - 18 "Related Party Disclosures" issued by the Institute of Chartered Accountants of India :

Key Managerial Personnel / Directors:

- a) Ms. Swati
b) Mr. Rajendra Prasad Pant
c) Ms. Manjushri Mishra

- d) The following transactions were entered into by the company with director / member or any other person with whom the directors / members are interested, during the year.

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9.16 a) All the income & expenditure has been certified & verified by the directors of the company to be true & correct in all respects.

(b) The Accounts have been prepared by the directors and are certified by them to be true and correct as per their knowledge & belief. There are no such entries / statements / documents which is not believed by the Directors to be true and correct or based on any other person's explanation (including the auditors) /statement or documents as same has been verified by them properly. These notes clarify the various matters of accounts, financial matters & business of the company.

9.17 There may be differences in some accounts of GST which may require adjustments on preparation of Annual Return and GST audit. All such adjustments, if any will be carried out in books of accounts in next financial year by the assessee.

9.18 Previous year figures have been regrouped/ rearranged wherever necessary to make them comparable with this year figures.

9.19 These notes on accounts form integral part of Balance Sheet & Statement of Profit and Loss of the company of Financial Year 2019-20 and are subject to these in all respects.

AS APPROVED BY BOARD OF DIRECTORS

FOR REFERENCE TO AND SUBJECT
TO OUR REPORT OF EVEN DATE
ATTACHED.

FOR PANKAJ KRISHN & ASSOCIATES.
CHARTERED ACCOUNTANT
F.R.N. 021742N

Swati

Swati

Director

DIN: 0008245359

Place: New Delhi

Date: September 03, 2020



Rajendra Prasad Pant

Rajendra Prasad Pant

Director

DIN: 0008245360



Pankaj Babu Agrawal

Pankaj Babu Agrawal

Partner

M. No O.096707



UDIN: 20096707AAAACK1506