

***Independent Auditor's Report***

To the Members of **MS HUMANITARIANS IN ACTION FOUNDATION**

Report on the Audit of the Standalone Financial StatementsOpinion

We have audited the financial statements of MS HUMANITARIANS IN ACTION FOUNDATION ("the Company"), which comprise the balance sheet as at 31st March 2023, and the statement of Profit and Loss for the year then ended, and notes to the 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 Act 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 31st March, 2023 and its profit/loss for the year ended on that date.

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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board'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 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 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 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 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 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, 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 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 skepticism 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



- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone financial statements.

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.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, since in our opinion and according to the information and explanations given to us, the said order is not applicable to the company.
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 and Loss 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, 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) This report does not include report relating to internal financial controls as required u/s 143(3)(i) pursuant to Notification No. GSR 583(E) dated 13.06.2017 issued by MCA.
- g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.
- 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:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) 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, 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;

(b) 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, 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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

 - v. No dividend have been declared or paid during the year by the company.
 - vi. Company has not used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility since the company was not required to have such accounting software for FY 22-23 pursuant to Notification No. G.S.R. 2657(E) dated 31.03.2022 issued by MCA.



For RISHABH LUNIA & CO.
Chartered Accountants
FRN: 017003C

Place:-BIKANER
Date: 15/09/2023
UDIN: 24417771BKBJCC1290



Sd/-
RISHABH KUMAR LUNIA
(Sole Proprietor)
Membership No. 417771

M/s HUMANITARIANS IN ACTION FOUNDATION

CIN - U85300OR2020NPL035034

Balance Sheet As at 31st March, 2023

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
		In Rupees	In Rupees
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Corpus Contribution	1	-	-
(b) Reserves and surplus	2	-1,54,987	-1,29,015
		-1,54,987	-1,29,015
2 Share application money pending allotment		-	-
LIABILITIES			
3 Non-current liabilities			
(a) Financial Liabilities			
(i) Long term borrowings	3	1,58,778	1,32,806
(ii) Trade payables			
(- Total outstanding dues of micro enterprises and small enterprises and		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises)		-	-
(iii) Other Financial Liabilities			
(b) Deferred tax liabilities (net)	4	-	-
		1,58,778	1,32,806
4 Current liabilities			
(a) Short-term borrowings	5	-	-
(b) Trade payables	6&18	-	-
(- Total outstanding dues of micro enterprises and small enterprises and		-	-
- Total outstanding dues of creditors other than micro enterprises and small enterprises)		-	-
(c) Other current liabilities	7	-	-
(d) Short-term provisions	8	-	-
		-	-
TOTAL		3,791	3,791
B ASSETS			
1 Non-current assets			
(a) Fixed assets	9		
(i) Tangible / Intangible Assets		-	-
(ii) Intangible Assets		-	-
(ii) Intangible Assets under development		-	-
(b) Non-current investments	10	-	-
(c) Long term Loan and Advances	11	-	-
(d) Deferred tax assets (net)	4	-	-
(e) Other non-current assets	12	-	-
		-	-
2 Current assets			
(a) Current investments	13	-	-
(b) Unbilled Revenue	14	-	-
(c) Trade receivables	15 & 20	-	-
(d) Cash and cash equivalents	16	3,791	3,791
(e) Other current assets	17	-	-
		3,791	3,791
TOTAL		3,791	3,791

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RISHABH LUNIA & CO

Chartered Accountant

(FRN: 017003C)



Sushree Pratyasha Mishra

For and on behalf of the Board of Directors

Sushree Pratyasha Mishra

DIN: 08990221

Director

Gourishankar Patnaik

DIN: 08990222

Director

RISHABH KUMAR LUNIA

SOLE PROPRIETOR

Membership No.: 417771

Place: Bikaner

Date: 15/09/2023

M/s HUMANITARIANS IN ACTION FOUNDATION

CIN - U85300OR2020NPL035034

Income and Expenditure Statement for the period ended on 31 March, 2023

Particulars	Note No.	For the period ended on 31 March, 2023	For the period ended on 31 March, 2022
		In Rupees	In Rupees
A CONTINUING OPERATIONS			
1 Revenue from operations	17	-	-
Donations Received	18	-	-
		-	-
2 Other income	19	-	-
3 Total revenue (1+2)		-	-
4 Expenses			
(a) Operating Expenses	20	-	-
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	21	-	-
(d) Employee benefits expense	22	-	-
(e) Finance costs	23	-	1,209
(f) Depreciation and amortisation expense	9	-	-
(g) Other expenses	24	25,972	67,475
Total expenses		25,972	68,684
5 Surplus / (Deficit) before tax (3 + 4)		-25,972	-68,684
6 Tax expense:			
(a) Current tax expense for current year		-	-
(b) (Less): MAT credit (where applicable)		-	-
(c) Current tax expense relating to prior years		-	-
(d) Net current tax expense		-	-
(e) Deferred tax expense	11	-	-
7 Surplus / (Deficit) for the year (5 + 6)		-25,972	-68,684

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For RISHABH LUNIA & CO

Chartered Accountant

(FRN: 017003C)



RISHABH KUMAR LUNIA

SOLE PROPRIETOR

Membership No.: 417771

Place: Bikaner

Date: 15/09/2023

For and on behalf of the Board of Directors

Sushree Pratyasha Mishra

DIN: 08990221

Director

Gourishankar Patnaik

DIN: 08990222

Director

M/s HUMANITARIANS IN ACTION FOUNDATION

CIN - U85300OR2020NPL035034

Receipts and Payments Account for the period ended on 31 March, 2023

Particulars	Note No.	For the period ended on 31 March, 2023	For the period ended on 31 March, 2022
		In Rupees	In Rupees
A RECEIPTS			
Revenue		-	-
Donation		-	-
Corpus Donation		-	-
Other Income		-	-
Increase in Other fund		-	-
Increase/(Decrease) in Liabilities & Provisions		25,972	72,475
Total Receipts		25,972	72,475
Payments -			
Charitable and Administrative Expenses		25,972	68,684
(Increase)/Decrease in Current Assets		-	-
(Increase)/Decrease in Non Current Assets		-	-
Purchase of fixed Assets		-	-
Total Payments		25,972	68,684
Net Increase/(Decrease) in receipts during the year		-	3,791
Balance beginig of the year			
Cash and Bank balances		3,791	-
		3,791	3,791
Cash and Bank balance for the year ended		3,791.00	3,791.00

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For **RISHABH LUNIA & CO**

Chartered Accountant

(FRN: 017003C)



RISHABH KUMAR LUNIA

SOLE PROPRIETOR

Membership No.: 417771

Place: Bikaner

Date: 15/09/2023

Sushree Pratyasha Mishra.

Gourishankar Patnaik

For and on behalf of the Board of Directors

Sushree Pratyasha Mishra

DIN: 08990221

Director

Gourishankar Patnaik

DIN: 08990222

Director

M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 1 Corpus Contribution

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
(a) Source of Funds		
Opening balance	-	
Add: Contribution received during the year	-	
Closing balance	-	-

Note 2 Reserves and surplus

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	-1,29,015	-60,331
Add: Profit / (Loss) for the year	-25,972	-68,684
(b) Securities Premium Received	-	
Closing balance	-1,54,987	-1,29,015

Note 3 Non Current Liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
<u>Long term Borrowings -</u>		
Secured Loan-	-	-
Loan from Bank	-	-
Unsecured Loan -		
Loans from director SUSHREE PRATYASHA MISHRA	1,58,778	1,32,806
Loans from director GOURISHANKAR PATNAIK	-	
Loans from director DILLIP PATTANAIK	-	
	1,58,778	1,32,806
Total	1,58,778	1,32,806



Additional Information - for secured loan

Amount Borrowed from Securities against borrowing Sanctioned Loan amount Rate of Interest Primary securities details	(0)
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Note 4 Deferred Tax Asset/Liability (Net)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Deferred tax asset		
Opening balance	-	
Addition/Deletion during the year	-	
Gross deferred tax asset	-	
Deferred tax liability		
Opening balance	-	
Addition/Deletion during the year	-	
Gross deferred tax liability	-	
Total Deferred tax Asset/(Liability)	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 5 Short term Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Secured Loan -		
- Current maturities of Long-term Borrowings		
Term Loans from Banks (12 months of maturities)	-	
- Other Borrowings		
Cash Credit/Short term loan	-	
	-	-
Unsecured Loan -		
Loan from others	-	-
Total	-	-

Additional Information - for secured loan

Amount Borrowed from	(0)
Securities against borrowing	
Sanctioned Loan amount	
Rate of Interest	
Primary securities details	

Note 6 Trade payables

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Trade payables -		
Undisputed		
MSME	-	
Trade Payables	-	
Disputed -		
MSME	-	
Others	-	
Total	-	-

(Please refer note -26 for ageing of Trade payables)

Note 7 Other current liabilities

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
(i) Other payables		
(i) Audit Fee Payable	-	-
(ii) Others		
Income tax payable	-	-
ESI Payable	-	-
EPF Payable	-	-



GST Payable	-	-
TDS Payable	-	-
Director Remuneration Payable	-	-
Electricity Payable	-	-
Advances Received from Customers	-	-
Rent Payable	-	-
Salary Payable	-	-
Total	-	-

Note 8 Short term provisions

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Other Provisions	-	-
Total	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 9 - Property Plant and Equipements and Intangible Assets -

A.	Property Plant and Equipements and Intangible assets	Gross block						Balance as at 31 st March, 2023
		Balance as at 31 st March, 2022	Additions	Disposals	Acquisitions through Business Combination	Revaluation of assets (=>10% of net value of each class)	Other adjustments	
	Property Plant and Equipements -							
	Computer		-					-
	Furniture		-					-
	Office Equipment		-					-
	Total (A)	-	-	-	-	-	-	-
	Intangible Assets -							
	Website Owned		-					-
	Copyright		-					-
	Patents	-	-					-
	Total (B)	-	-	-	-	-	-	-
	Total (A+B)	-	-	-	-	-	-	-

Note 9 - Property Plant and Equipements and Intangible Assets (contd.)

B	Property Plant and Equipements and Intangible assets	Accumulated depreciation and impairment				Net block		
		Balance as at 31 st March, 2022	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Other adjustments	Balance as at 31 st March, 2023	Balance as at 31 st March, 2022	Balance as at 31 st March, 2023
	Property Plant and Equipements -							
	Computer		-			-	-	-
	Furniture		-			-	-	-
	Office Equipment		-			-	-	-
	Total (A)	-	-	-	-	-	-	-
	Intangible Assets -							
	Website Owned		-			-	-	-
	Copyright		-			-	-	-
	Patents		-			-	-	-
	Total (B)	-	-	-	-	-	-	-
	Total (A+B)	-	-	-	-	-	-	-



Note 9 - Property Plant and Equipments and Intangible Assets (contd.)

Intangible Assets under development -

Particulars	Balance as at 31 st March, 2023	Balance as at 31 st March, 2022
Opening Balance		
Addition During the year		
Deletion During the year		
Closing balance	0	0

Capital WIP -

Particulars	Balance as at 31 st March, 2023	Balance as at 31 st March, 2022
Opening Balance		
Addition During the year		
Deletion During the year		
Closing balance	0	0

(1) Capital WIP -

(a) Capital WIP Ageing schedule as on 31st March 2022 -

CWIP	Amount of WIP for a period of				Total*
	Less than 1 year	1-2years	2-3 years	more than 3 years	
Project in process					0
Projects temporary suspended					0

*(Total should be matched with total of Intangible CWIP account in balance sheet).

(a) Capital WIP Ageing schedule as on 31st March 2021 -

CWIP	Amount of WIP for a period of				Total*
	Less than 1 year	1-2years	2-3 years	more than 3 years	
Project in process					0
Projects temporary suspended					0

*(Total should be matched with total of Intangible CWIP account in balance sheet).

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion

CWIP	To be completed in			
	Less than 1 year	1-2years	2-3 years	more than 3 years
Project 1				
Project 1				

(b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion

CWIP	To be completed in			
	Less than 1 year	1-2years	2-3 years	more than 3 years
Project 1				
Project 1				



Note 9 - Property Plant and Equipments and Intangible Assets (contd.)

(2) Intangible Assets under development

(a) For Intangible assets under development - For the year ended 31st March 2022 -

Intangible assets under development -	Amount of WIP for a period of				Total*
	Less than 1 year	1-2years	2-3 years	more than 3 years	
Project in process					0
Projects temporary suspended					0

*(Total should be matched with total of Intangible Assets WIP account in balance sheet).

(2) Intangible Assets under development

(a) For Intangible assets under development as on 31st March 2021 -

Intangible assets under development -	Amount of WIP for a period of				Total*
	Less than 1 year	1-2years	2-3 years	more than 3 years	
Project in process					0
Projects temporary suspended					0

*(Total should be matched with total of Intangible Assets WIP account in balance sheet).

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following

Intangible assets under development -	To be completed in			
	Less than 1 year	1-2years	2-3 years	more than 3 years
Project 1				
Project 1				

(b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following

Intangible assets under development -	To be completed in			
	Less than 1 year	1-2years	2-3 years	more than 3 years
Project 1				
Project 1				



M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 10 Non-Current Investments

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Investment in Property		
Investment in Equity Instruments- Quoted -		
Investments in Crypto/Virtual Currency	-	-
Investments in Listed Securities	-	-
Unquoted -		
Investments in Subsidiary companies (Please disclose number of shares, Face value/share, Premium per share in particulars)	-	-
Investments in Securities	-	-
Total	-	-

Note 11 Long term Loan and Advances -

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Loan Provided to Director - SUSHREE PRATYASHA MISHRA	-	-
Loan Provided to Director - GOURISHANKAR PATNAIK	-	-
Fixed Deposits (maturity more than 12 months)	-	-
Loan and Avance to Employees	-	-
Total	-	-

Note: Loans provided to Directors is in accordance with and to the extent permissible under Companies Act, 2013. Please refer note - 27 for further details.

Note 12 Other Non- Current Assets -

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
- Other Financial Assets		
Security Deposits	-	-
Fixed Deposits (maturity within 12 months)	-	-
Other current Assets	-	-
Total	-	-



Note 13 Current Investments

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
- Investment in securities		-
Quotated Shares (for 12 months)	-	
Unquotated Shares (for 12 months)	-	
Crypto/Virtual Currency (for 12 months)	-	
- Other Current Investment		
Fixed Deposits Maturing within 12 months	-	-
Total	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION
Notes forming part of the financial statements

Note 14 Inventories/Unbilled Revenue

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Unbilled Revenue	-	-
Total	-	-

Note 15 Trade Receivables

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Undisputed		
Trade Receivables	-	-
Doubtful Debts	-	-
Less: Provision for Doubtful Debts	-	-
	-	-
Disputed		
Unsecured, Considered Good	-	-
Doubtful Debts	-	-
Less: Provision for Doubtful Debts	-	-
	-	-
Total	-	-

(Refer Note - 28 for ageing of Trade receivables)

Note 16 Cash and Cash Equivalents

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
Cash on Hand	-	-
Balance with Current Accounts		
Punjab bank Balance	3,791	3,791.00
	-	-
Total	3,791	3,791

Note 17 Other Current Assets

Particulars	As at 31st March, 2023	As at 31st March, 2022
	In Rupees	In Rupees
TDS Receivable	-	-
Income Tax Receivable	-	-
Input GST Credit Available	-	-
Total	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 17 Revenue from Operations

Particulars	For the period ended 31st March, 2023	For the period ended 31st March, 2022
	In Rupees	In Rupees
Sale of Services Income	-	-
Sale of Goods Income	-	-
Total Revenue from Operations	-	-

Note 18 Donations Received

Particulars	For the period ended 31st March, 2023	For the period ended 31st March, 2022
	In Rupees	In Rupees
Corpus Donation	-	-
Anonymus Donation	-	-
Total	-	-

Note 19 Other Income

Particulars	For the period ended 31st March, 2023	For the period ended 31st March, 2022
	In Rupees	In Rupees
Interest Income	-	-
Other Income	-	-
Total	-	-

Note 20 Utilization for Programmes and Activities

Particulars	For the period ended 31st March, 2023	For the period ended 31st March, 2022
	In Rupees	In Rupees
Purchase of Materials	-	-
Total	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION
Notes forming part of the financial statements

Note 21 Changes in Inventory

Particulars	For the period ended 31st March, 2023 In Rupees	For the period ended 31st March, 2022 In Rupees
Opening Balance of Stock-in-Trade		
Closing Balance of Stock-in-Trade	-	-
Total	-	-



M/s HUMANITARIANS IN ACTION FOUNDATION

Notes forming part of the financial statements

Note 22 Employee Benefits Expenses

Particulars	For the period ended 31st March, 2023 In Rupees	For the period ended 31st March, 2022 In Rupees
Salaries and Employee Wages	-	
EPF Employer's Contribution	-	
ESI Employer's Contribution	-	
Director Remuneration - SUSHREE PRATYASHA MISHRA	-	
Director Remuneration - GOURISHANKAR PATNAIK	-	
Staff Welfare Expenses	-	
Total	-	-

Note 23 Finance Costs

Particulars	For the period ended 31st March, 2023 In Rupees	For the period ended 31st March, 2022 In Rupees
Bank Charges	-	1,209.00
Interest on Loans Borrowed	-	-
Total	-	1,209

Note 24 Other Expenses

Particulars	For the period ended 31st March, 2023 In Rupees	For the period ended 31st March, 2022 In Rupees
Preliminary Expenses	-	
Charitable expenses	-	
Advertising and promotion	-	
Telephone & Internet Expenses	-	
Commission Expenses	-	
Office Rent	-	
Office Expenses	-	
Professional Charges	2,080	61,475
Audit Fees Paid	5,000	5,000
Electricity Expenses	-	
Travelling & Conveyance	-	
Repairs and maintenance	-	
Penalties and Interest	-	
IT and Internet Expenses	-	
Printing & Stationary	-	
Domain & Hosting Charges	-	
Government Charges/Penalties	18,892	1,000
Other Expenses	-	
Total Expenses	25,972	67,475

