

SGBS UNNATI FOUNDATION
CIN: U80102KA2011NPL061201

No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshwamy@unnatibl.org Tel: 080 - 25384443

Balance Sheet as at 31 March, 2023

Particulars	Note No.	As at 31 March, 2023	As at 31 March, 2022
		Rs. (in 000s)	Rs. (in 000s)
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	4	100	100
2 Reserves and Earmarked Funds			
(a) Reserves and surplus	5	1,24,476	91,971
(b) Corpus Fund		16,500	16,500
		1,41,076	1,08,571
2 Capital Reserve - Grant for Fixed Assets	12A	3,605	6,068
3 Non-current liabilities		-	-
4 Current liabilities	6	1,02,699	10,440
TOTAL		2,47,380	1,25,080
B ASSETS			
1 Fixed Assets - Grant Funds	12	3,605	6,068
Fixed Assets - Own Funds	12A	18,357	18,214
2 Non-current assets			
(a) Fixed Deposits with maturity more than 1 year		73,947	65,142
3 Current assets			
(a) Cash and cash equivalents	7	1,09,390	12,715
(b) Short-term loans, advances and Deposits	8	42,082	22,940
(c) Other amounts receivable		-	-
		1,51,472	35,655
TOTAL		2,47,380	1,25,080
See accompanying notes forming part of the financial statements		-	-

As per our report of even date:

For Ramnarain & Co.
Chartered Accountants
FR NO: 003021 S


(R. RAVI)
Partner

Membership. No. 019898
UDIN: 23019898BGWDM55589
Place : Bangalore
Date : 21st August, 2023



For and on behalf of the Board of Directors
SGBS Unnati Foundation


T A Padmanabhan
Director
DIN: 03039530




A S Narayanan
Director
DIN: 03039557

SGBS UNNATI FOUNDATION

CIN: U80102KA2011NPL061201

No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshswamy@unnatibl.org Tel: 080 - 25384443

Statement of Income and Expenditure for the year ended 31 March 2023

Particulars		Note No.	For the year ended	For the year ended
			31 March, 2023	31 March, 2022
			Rs. (in 000s)	Rs. (in 000s)
A	CONTINUING OPERATIONS			
1	Donations & Grants Received		1,07,633	87,226
2	Other income	9	1,07,633	87,226
			11,775	10,110
3	Total revenue (1+2)		1,19,409	97,336
4	Expenses			
	(a) Salaries & allowances		40,082	28,042
	(g) Other expenses	10	46,821	32,670
	Total expenses		86,904	60,713
5	Excess of Income / (Expenditure) before extraordinary items and tax		32,505	36,623
6	Exceptional items		-	-
7	Excess of Income / (Expenditure) before extraordinary items and tax (5 ± 6)		32,505	36,623
8	Prior Period Adjustments for Depreciation	10 & 12	-	-
9	Excess of Income / (Expenditure) before tax (7 ± 8)		32,505	36,623
10	Tax expense:			
	Income Tax		-	-
11	Excess of Income / (Expenditure) from continuing operations (9 ± 10)		32,505	36,623
B	DISCONTINUING OPERATIONS			
12	Excess of Income / (Expenditure) from discontinuing operations (before tax)		-	-
13	Excess of Income / (Expenditure) from discontinuing operations (12.i ± 12.ii ± 12.iii)		-	-
C	TOTAL OPERATIONS			
14	Excess of Income / (Expenditure) for the year (11 ± 13)		32,505	36,623
15.i	Earnings per share (of RS. 10/- each):			
	(a) Basic			
	(i) Continuing operations		3	4
	(ii) Total operations		3	4
	(b) Diluted			
	(i) Continuing operations		3	4
	(ii) Total operations		3	4
15.ii	Earnings per share (excluding extraordinary items) (of Rs. 10/- each):			
	(a) Basic			
	(i) Continuing operations		3	4
	(ii) Total operations		3	4
	(b) Diluted			
	(i) Continuing operations		3	4
	(ii) Total operations		3	4
	See accompanying notes forming part of the financial statements			

As per our report of even date:

For Ramnarain & Co.
Chartered Accountants
FR NO. 003021 S



(R. RAVI)

Partner

Membership. No. 019898

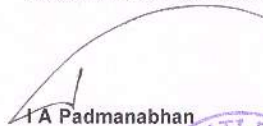
UDIN: 23019898BGWDMS5589

Place : Bangalore

Date : 21st August, 2023



For and on behalf of the Board of Directors
SGBS Unnati Foundation



A Padmanabhan

Director

DIN: 03039530



A S Narayanan

Director

DIN: 03039557



SGBS UNNATI FOUNDATION

CIN: U80102KA2011NPL061201

No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshwamy@unnatibl.org Tel: 080 - 25384443

Cash Flow Statement for the year ended 31 March, 2023

Particulars	For the year ended 31 March, 2023		For the year ended 31 March, 2022	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from operating activities				
Excess of Income / (Expenditure) before extraordinary items and tax		32,505		36,623
Adjustment for depreciation		-1,480		480
Excess of Income / (Expenditure) before working capital changes		31,025		37,103
<i>Changes in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Short-term loans and advances	-27,946			-28,994
Receivables				
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Other current liabilities	92,259			-34,426
		64,313		
		95,338		-26,317
Cash flow from extraordinary items / prior period adjustments				
Cash generated from operations		95,338		-26,317
Net income tax (paid) / refunds				
Net cash flow from / (used in) operating activities (A)		95,338		-26,317
B. Cash flow from investing activities				
Increase in Fixed Assets		-186		-5,151
Grant Assets Expensed		1,524		3,949
Net cash flow from / (used in) investing activities (B)		1,337		-1,201
C. Cash flow from financing activities				
Net increase / (decrease) in working capital borrowings				
Net cash flow from / (used in) financing activities (C)				
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		96,675		-27,518
Cash and cash equivalents at the beginning of the year		12,715		40,233
Cash and cash equivalents at the end of the year		1,09,390		12,715

See accompanying notes forming part of the financial statements

As per our report of even date:

For Ramnarain & Co.

Chartered Accountants

FR NO 003021 S



(R. RAVI)

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No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshswamy@unnatibir.org Tel: 080 - 25384443
Fund Based Statement of Income and Expenditure for the year ended 31 March 2023

Particulars	For the year ended 31 March, 2023 (Rs. In 000s)		
	Restricted Funds	Unrestricted Funds	Total
Income			
Donations & Grants	78,842	28,791	1,07,633
Other Income		11,775	11,775
Total Income	78,842	40,566	1,19,409
Expenditure			
Salaries & Allowances	40,082		40,082
Outreach Expenses	2,893		2,893
Audit Fee		95	95
Bank Charges	0	1	2
Centre Setup & Shifting Expenses		1,016	1,016
Computer Maintenance	2	502	504
Depreciation		1,442	1,442
Electricity & Water		389	389
Infrastructure Purchases from Grant Funds	1,524		1,524
Loss on sale / discarding of asset		397	397
Postage & Telephone	16	362	378
Printing and stationery	10	65	75
Professional Charges		98	98
Rates & Taxes		43	43
Rent	3,204		3,204
Repairs & Maintenance	45	541	586
Software Subscription	28	757	785
Staff Training Expenses, Recruitment & HR Exps	7,737	989	8,726
Staff Welfare	9	161	170
Students Training Expenses	13,174		13,174
Sundry Balances w/off		38	38
Social Service Project Expenses	10,091		10,091
Travelling and conveyance	5	1,187	1,192
HO Cost Allocation (net after adjusting fee)	23	-23	
Total Expenses	78,842	8,061	86,904
Net Income / (Expenditure)		32,505	32,505

See accompanying notes forming part of the financial statements

As per our report of even date:

For Ramnarain & Co.

Chartered Accountants

FR NO. 003021 S



(R. RAVI)

Partner

Membership. No. 019898

UDIN: 23019898BGWDMS5589

Place : Bangalore

Date : 21st August, 2023



For and on behalf of the Board of Directors

SGBS Unnati Foundation



A Padmanabhan

Director

DIN: 03039530



A S Narayanan

Director

DIN: 03039557

SGBS UNNATI FOUNDATION**CIN: U80102KA2011NPL061201**

No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshswamy@unnatibl.org Tel: 080 - 25384443

Notes forming part of the financial statements**1. Corporate information (Description of Business):**

The Company was incorporated on the **16 Nov 2011** as a **private limited company** vide CIN: **U80102KA2011NPL061201**, having its registered office at **Unnati Centre, No. 1(P), Temple Road, NGEF Layout, Sadanandanagar, Bengaluru – 560 038**, under Sec 25 of the Companies Act 1956 (1 of 1956) (presently Section 8 of Companies Act, 2013) with the main objectives to provide education and livelihood to the deserving & underprivileged, health care for public and social welfare of the public. The company is registered with the Income Tax Department under Sec 12A as a charitable organization. The company's main activity is conducting placement enabled vocational training programs, for un-employed youth, out its Centers in various cities in India and conducting employability skills program to final year students in Govt Colleges in various States.

2. Significant accounting policies:**A. Basis of accounting and preparation of Financial Statements:**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / the Companies Act, 1956 ("the 1956 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

B. Use of Estimates:

The Company uses prudent and reasonable assumptions and estimates in the preparation of its financial statements, and these are reflected in the reported amounts of income and expenses during the year, and the reported balances of assets and liabilities, and disclosures relating to contingent liabilities, as at the date of the financial statements. Due care and diligence have been exercised by the management in arriving at such "estimates & assumptions" since they may directly affect the reported amounts of income and expenses during the period, as well as the balances of Assets and Liabilities, including those which are contingent in nature, as at the date of reporting of the financial statements.

3. Accounting Standards Compliance:**A. Revenue recognition:**

- The company's income consists of income from Donations, Grants, Interest and Miscellaneous Income during the year under audit.
- Donations received are recognized as Income when the donation is received.
- Grants received with a stipulation as to its utilization are recognized as Income to the extent such Grant is utilized in the year and any unutilized amount at the end of year is carried forward to the following year and such carried forward amounts are shown as current liabilities.



- d. Interest from Bank Savings and Fixed Deposits are recognized as Income in the year in which the interest accrues.
- e. All other income is recognized as Income when the right to receive payment is established.

B. Employee Benefits

a. Short term employee benefits:

All employee benefits falling due wholly within twelve months of rendering the service are classified as short-term employee benefits. The benefits like salaries, wages, short term compensated absences etc. and incentives if any, are recognized in the period in which the employee renders the related service.

b. Post-employment benefits:

a) Gratuity:

The company has taken a Gratuity policy with Life Insurance Corporation of India (LIC) and the accrued gratuity as determined by LIC is paid to them during the year and is charged to the revenue account.

b) Employees' Provident Fund and Employees' State Insurance:

Contributions made by the Company towards Employees Provident Fund and Employees' State Insurance have been charged to the revenue account.

c) Leave Encashment: The company does not allow encashment of leave.

C. Accounting for Fixed Assets, Depreciation & amortization accounting and Impairment of assets:

a) **Accounting for Fixed Assets including assets purchased from restricted grant funds:**

Tangible Fixed assets are stated at cost of acquisition less accumulated depreciation. The cost of an asset comprises of its purchase price and any cost directly attributable to bringing the asset to its present condition for intended use.

All assets more than 3 years of age with written down value less than Rs.1,000/- have been discarded.

Tangible Fixed assets procured using Restricted Grant are treated as per para 114 of the Technical Guide on Accounting for Not Profits issued by the Institute of Chartered Accountants of India.

b) **Depreciation & amortization accounting:**

Depreciation amount for assets is the cost of an asset, or the amount substituted for cost, less its estimated residual value as estimated by the Management which is as per the requirements of Schedule II to the 2013 Companies Act.

Depreciation on tangible fixed assets has been provided on the written down value method as per the useful life prescribed in Schedule II to the 2013 Act.

Depreciation on Tangible Fixed assets procured using Restricted Grant are treated as per



para 114 of the Technical Guide on Accounting for Not Profits issued by the Institute of Chartered Accountants of India.

c) Impairment of assets

As at each Balance Sheet date, the carrying amount of assets is tested for impairment so as to determine the provision for impairment loss, if any and its reversal of impairment loss recognized in previous periods, if any, has been charged to revenue under the head 'Loss on Sale / Discarding of Assets'.

D. Accounting of Investments

Company does not have any investment at the end of the year other than Fixed Deposits with Banks which are disclosed under Current Assets as Cash and cash equivalents.

E. Related Party Disclosure

The Company has not entered into any contracts or arrangements with related parties as referred under the provisions of Section 188 of Companies Act, 2013 read with the rules made there under. Hence, the Form AOC-2 is not annexed with the Board's Report.

F. Earnings Per Share

The basic earnings / (loss) per share is computed by dividing the net profit / (loss) attributable to equity shareholders for the year by the weighted average number of equity shares outstanding during the year. The number of shares used in computing diluted earnings per share comprises the weighted average shares considered for deriving basic earnings per share, and also the weighted average number of equity shares that could have been issued on the conversion of all dilutive potential equity shares.

G. Accounting for Taxes on Income

The Company is registered under section 12A of the Income Tax Act, 1961 ("The Act"). Under the provisions of the Act, the income of the company is exempt from tax, subject to the compliance of terms and conditions specified in the Act. A provision is recorded in case the Company fails to comply with the relevant terms and conditions of the Act.

H. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Contingent liabilities are not recognized but are disclosed in the notes.

Contingent assets are neither recognized nor disclosed in the financial statements.



I. Subsequent Events & Litigations

There were no subsequent events or litigations from the reporting date up to the date of approval of the financial statements by the Board of Directors that require either adjustments to the figures reported in the Financial Statements or require disclosure.

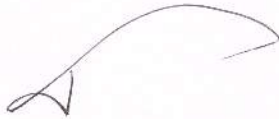
J. Operating cycle for current and non-current classification

All assets and liabilities are classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the 2013 Act being a duration of 12 months from the end of balance sheet date.

K. Cash & Cash Equivalents

Cash and cash equivalents (which include fixed deposits maturing within 3 months from the end of reporting date and Interest accrued thereon) are reflected as such in the financial statement.

For SGBS Unnati Foundation



I A Padmanabhan
(Director)
DIN: 03039530



A S Narayanan
(Director)
DIN:03039557

ICAI UDIN: 23019898BGWDMS5589

for Ramnarain & Co
Chartered Accountants
FRN: 0030215



CA. R Ravi
(Partner)
Membership No. 019898



Date: August 21, 2023

Place: Bengaluru

SGBS UNNATI FOUNDATION

Notes forming part of the financial statements

Note 4 Share Capital

Particulars	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Rs. (in 000s)	Number of shares	Rs. (in 000s)
(a) Authorised Equity shares of Rs. 10 each with voting rights	10,000	100	10,000	100
(b) Issued # Equity shares of Rs. 10 each with voting rights	10,000	100	10,000	100
(c) Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	10,000	100	10,000	100
Total	10,000	100	10,000	100

Notes:

(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Closing Balance
Equity shares Subscribed & Fully paid up with voting rights			
Year ended 31 March, 2023			
- Number of shares	10,000	-	10,000
- Amount (Rs. In 000s)	100	-	100
Year ended 31 March, 2022			
- Number of shares	10,000	-	10,000
- Amount (Rs. In 000s)	100	-	100

(ii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
I.A. Padmanabhan	5000	50%	5000	50%
A.S. Narayanan	5000	50%	5000	50%

SGBS UNNATI FOUNDATION
Notes forming part of the financial statements

Particulars	As at 31 March, 2023	As at 31 March, 2022
	Rs. (in 000s)	Rs. (in 000s)

Note 5 Reserves and surplus

Surplus / (Deficit) in Statement of Income & Expenditure		
Opening balance	91,971	55,348
Add: Surplus / (Defecit) for the year	32,505	36,623
Total	1,24,476	91,971

Note 6 Other current liabilities



(j) Other payables		
(i) Audit Fee & other expenses	95	25
(ii) Refundable Deposits	-	187
(iii) Statutory remittances (Contributions to PF and ESIC, Withholding Taxes, Excise Duty, VAT, Service Tax, etc.)	1,347	272
(iv) Sundry Creditors & Provisions	886	660
(v) Restricted Fund Balance (Note 6A)	1,00,371	9,296
Total	1,02,699	10,440

Note 7 Cash and cash equivalents

(a) Cash on hand	-	-
(b) Balances with banks in savings accounts	63,629	7,556
(c) Balances with banks in Fixed deposits	45,761	5,159
Total	1,09,390	12,715

Note 8 Short-term loans and advances, Deposits etc

(a) Balances with government authorities		
Unsecured, considered good		
(i) TDS receivable, Input taxes	797	2,362
(a) Balances with others	-	-
(i) Staff Advance	24	30
(ii) Rent - Deposits	880	1,341
(iii) Telephone Deposits	-	9
(iv) Advance to creditors, other receivables	70	126
(v) Other Fixed Deposits - Short Term	40,311	19,072
Total	42,082	22,940

SGBS UNNATI FOUNDATION
Notes forming part of the financial statements

Note 9 Other income

Placement Fees	103	75
Youth Training Fee	3,838	4,317
Interest on SB & FD Accounts	7,736	5,246
Interest on Income Tax Refund	55	48
Miscellaneous Receipts	43	424
Total	11,775	10,110

Note 10 Other expenses

Outreach Expenses	2,893	1,354
Audit Fee	95	25
Bank Charges	2	6
Centre Setup & Shifting Expenses	1,016	606
Computer Maintenance	504	168
Depreciation	1,442	564
Electricity & Water	389	318
Asset Purchases From Restricted Funds	1,524	3,949
Loss on sale / discarding of asset	397	34
Miscellaneous Expenses	-	7
Postage & Telephone	378	503
Printing and stationery	75	50
Professional Charges	98	100
Rates & Taxes	43	43
Rent	3,204	3,939
Repairs & Maintenance	586	416
Software Subscription	785	186
Staff Training, Recruitment & HR Expenses	8,726	1,885
Staff Welfare	170	66
Students Training Expenses	13,174	8,407
Sundry Balances w/off	38	177
Social Service Project Expenses	10,091	9,118
Travelling and conveyance	1,192	750
Total	46,821	32,670

Note 11 Previous year's figures

Figures for the previous year have been regrouped wherever necessary to conform with current year's classification.

SGBS UNNATI FOUNDATION
Notes forming part of the financial statements

Note 6A: Restricted Fund Movement for the year and balance as on 31 March 2023

Particulars	Balance as on 01.04.2022	Funds Recd during FY 2022-2023	Total Funds for FY 2022- 2023	Utilised for Expenses	Utilised for Asset Purchases	Total Utilisation FY 2022-2023	Balance as on 31.03.2023
Acqueon Technologies		1,148	1,148	1,148		1,148	
Aron Universal		500	500	300	200	500	
Broadridge		4,000	4,000	4,000		4,000	
Cloudera		528	528	528		528	
Compass India Support Services Pvt Ltd		1,800	1,800	636		636	1,164
DSV Air Sea International		420	420	420		420	
Essel Social Welfare Foundation		1,502	1,502	1,502		1,502	
Exxon Mobil		17,809	17,809	17,809		17,809	
Finastra		1,500	1,500	1,500		1,500	
Fundtech India Pvt Ltd	820		820	820		820	
GE		3,000	3,000	3,000		3,000	
HDB Financial Services	1,032	5,000	6,032	6,032		6,032	
Infosys Foundation		1,00,000	1,00,000	7,812		7,812	92,188
Intertrust Videos India	300	800	1,100	1,005	95	1,100	
Intek Tapes		500	500				500
Microchip Tech (I) Pvt Ltd		2,000	2,000	2,000		2,000	
MUFG Bank Ltd	2,868	9,340	12,208	12,208		12,208	
Nextwealth		1,000	1,000	1,000		1,000	
Omega Healthcare Management Services	3,926	1,605	5,531	5,531		5,531	
Societe Generale Global Solutions Centre Pvt Ltd		3,600	3,600	3,600		3,600	
Tata Power Delhi Distribution Ltd		2,135	2,135	2,135		2,135	
TESCO Bengaluru Pvt Ltd	350		350				350
The Boeing Company Ltd		11,731	11,731	4,333	1,228	5,561	6,169
Total	9,296	1,69,917	1,79,213	77,319	1,524	78,842	1,00,371

Shown under Current Liabilities
Included in Other Receivables

1,00,371



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SGBS UNNATI FOUNDATION
Notes forming part of the financial statements

Note 12 FIXED ASSETS: GRANT FUNDS 2022-2023 (Rs. In 000s)

SN	Description	Op. Bal 01.04.2022	Additions		Deletions	Cl. Bal 31.03.2023	Depreciation				WDV 31.03.2023	WDV 31.03.2022
			1st half	2nd half			FY 2022- 2023	Depreciation on deletions	Total Depreciation for the year	Cl. Bal 31.03.2023		
1	Computers	14,570	919	55	2,924	12,621	2,466	2,908	442	10,229	2,392	4,783
2	Furniture & Fixtures	1,237	71	333	975	283	106	877	(177)	701	274	360
3	Office Equipment	3,887	41	437	734	3,631	701	431	(270)	2,692	939	925
	Grand Total	19,694	960	564	3,991	17,227	3,450	3,446	(4)	13,622	3,605	6,068

Note 12A FIXED ASSETS: OWN FUNDS 2022-2023 (Rs. In 000s)

SN	Description	Op. Bal 01.04.2022	Additions		Deletions	Cl. Bal 31.03.2023	Depreciation				WDV 31.03.2023	WDV 31.03.2022
			1st half	2nd half			FY 2022- 2023	Depreciation on deletions	Total Depreciation for the year	Cl. Bal 31.03.2023		
1	Computers	5,153	212	1,662	2,826	4,200	2,505	1,241	(1,265)	2,263	1,937	1,625
2	Furniture & Fixtures	1,069	19	5	301	791	251	118	(133)	527	264	408
3	Land	16,003				16,003					16,003	16,003
4	Office Equipment	706	20	64	192	598	166	83	(82)	445	154	179
	Grand Total	22,930	251	1,731	3,319	21,592	2,922	1,442	(1,480)	3,235	18,357	18,214



R. Rao

[Signature]

SGBS UNNATI FOUNDATION

Notes forming part of the financial statements

Note 13 Disclosure requirement as per amended Schedule III of Companies Act, 2013

SN	Particulars	Responses for FY 2022 - 2023
1	Trade receivable	Not applicable since the Company is not engaged in any business transaction
2	Fair value of investment property	Not applicable since the Company does not hold any investment property
3	Loans and advances	Not applicable since the Company has not issued Loans & advances to directors or KMIPs
4	Trade payables	Not applicable since the Company is not engaged in any business transaction
5	Details of Benami property held	No benami property is held by the Company
6	Relationship with struck off companies	No transactions have been entered into with struck off companies
7	Current maturities of long-term borrowings	Not applicable since no borrowings availed
8	Borrowings obtained on the basis of security of current assets	Not applicable since no borrowings availed
9	Revaluation of property, plant and equipment and intangible assets	No revaluation of property, plant & equipment exercise was carried out
10	Capital Work-in-progress (CWIP) and intangible assets under development	Not applicable since no CWIP assets are under development and company does not hold any intangible assets
11	Discrepancy in utilization of borrowings	Not applicable since no borrowings availed
12	Title deeds of immovable properties not held in name of the company	Not applicable - All the immovable properties owned by the Company are registered in the name of the Company.
13	Utilization of borrowed funds and share premium	Not applicable since no borrowings availed
14	Undisclosed income	There is no undisclosed income. All income has been declared under the Income Tax Act, 1961
15	Corporate Social Responsibility (CSR)	Not applicable since the Company is not mandatorily required to comply with Section 133 of the Companies Act, 2013
16	Details of crypto currency or virtual currency	No crypto currency or virtual currency transactions entered into during the reporting period
17	Willful defaulters	Not applicable since no borrowings availed
18	Registration of charges or satisfaction	Not applicable since the Company has not created charges in the current reporting period or in the previous reporting periods
19	Compliance with number of layers of companies	Not applicable as the Company has neither Holding Company nor Subsidiary Company.

R. R. R.



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SGBS UNNATI FOUNDATION

Notes forming part of the financial statements

Note 13 Disclosure requirement as per amended Schedule III of Companies Act, 2013 (Contd.)

20	Disclosure of ratios	Formulae for ratios to be disclosed	Responses for FY 2022 - 2023
i	Current ratio	Current Assets divided by Current Liability	1.47
ii	Debt-Equity ratio	Long term debts divided by Equity	
iii	Debt service coverage ratio	Net Operative Income divided by Debt Service	
iv	Return on equity ratio	Net Income divided by Shareholders Equity	
v	Inventory turnover ratio	Cost of Goods Sold divided by Average Inventories	
vi	Trade receivables turnover ratio	Net Credit Sales divided by Avg Account Receivable Ratio	
vii	Trade payables turnover ratio	Net Credit Purchase divided by Avg Account Payable Ratio	
viii	Net capital turnover ratio	Net Annual Sales divided by Working Capital	
ix	Net profit ratio	Net Income divided by Net Sales	
x	Return on capital employed	PBIT divided by Capital Employed	
xi	Return on investment	Net Profit divided by (Capital Account plus Net Profit)	

Since the Company is incorporated under Section 8 of Companies Act, 2013 and with no business transactions such as Debt, inventory, turnover, trade receivables and trade payables these ratios are not applicable.



SGBS UNNATI FOUNDATION
CIN: U80102KA2011NPLO61201

No 1, Unnati Centre, Temple Road, NGEF Layout, Sadananda Nagar, Bangalore - 560038. (e) rameshswamy@unnatibir.org Tel: 080 - 25384443

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023

		AMOUNT (Rs. In 000s)	
Opening Balances:			
Axis Bank Ltd - 914010025492278		1,166	
Axis Bank Ltd - 914010056430056 -FCRA Utilisation		2,782	
Axis Bank Ltd 916010003414984 - FCRA Utilisation		59	
Axis Bank Ltd - 914010011315879		32	
HDFC Bank - A/C 50100077111417		72	
IDFC First Bank - A/c 10059406077		1,000	
Kotak Mahindra Bank Ltd		222	
RBL Bank - A/c 309007999059		489	
State Bank of India		1,281	
State Bank of India - A/c 039880273715 (Designated FCRA)		303	
Yes Bank - A/c 047694600000635		148	
Fixed Deposits with Banks		89,373	96,929
RECEIPTS:			
Donations & Grants		1,98,696	
Placement & Youth Training Fees		3,807	
Interest on SB A/c		1,113	
Interest on FD		4,462	
Interest on Income Tax Refund		55	
Miscellaneous Receipts		40	
Deposits, Loans & Advances, TDS refund		69,694	2,77,867
Total			3,74,797
PAYMENTS:			
Salary		36,063	
Other Operations Expenses		42,875	
Fixed Asset Purchases		3,505	
Fixed Deposits		68,706	1,51,149
Closing Balances:			
Axis Bank Ltd - 914010025492278		39,345	
Axis Bank Ltd - 914010056430056 -FCRA Utilisation		5,934	
Axis Bank Ltd 916010003414984 - FCRA Utilisation		61	
Axis Bank Ltd - ABF - 914010011315879		33	
HDFC Bank - A/C 50100077111417		6,584	
ICICI Bank		23	
IDFC First Bank - A/c 10059406077		1,074	
Kotak Mahindra Bank Ltd		28	
RBL Bank - A/c 309007999059		11	
State Bank of India		4,309	
State Bank of India - A/c 039880273715 (Designated FCRA)		5,437	
Yes Bank - A/c 047694600000635		791	
Fixed Deposits with Banks		1,60,019	2,23,648
Total			3,74,797

As per our report of even date.

for Ramnarain Co.,

Chartered Accountants

FRNo. 003021 S


(R. RAVI)

Partner

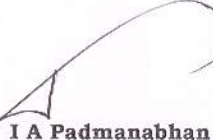
Membership. No. 019898

UDIN: 23019898BGWDM5589

Place: Bangalore


Date : 21st August, 2023

For and on behalf of the Board of Directors


I A Padmanabhan

Director

DIN: 03039530


A S Narayanan

Director

DIN: 03039557

