

# FULMINARE SOCIAL HELP FOUNDATION

CIN NO- U80904BR2020NPL047723

Vill- Rohari Tola Reharipanch Barahari, Block, Kargahar, Rohtas, Bihar- 802215

## Balance Sheet as at 31 March, 2025

PARTICULARS		Note No	As at 31 March, 2025 (₹RS)	As at 31 March, 2024 (₹RS)
<b>A</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
1	<b>Shareholders' funds</b>			
	(a) Share capital	2	80,516	88,434
	(b) Reserves and surplus	3	(6,915)	(7,917.91)
	(c) Money received against share warrants		-	-
2	Share application money pending allotment		-	-
3	<b>Non-current liabilities</b>			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
4	<b>Current liabilities</b>			
	(a) Short-term borrowings		-	-
	(b) Trade payables		98,102	125,990.00
	(c) Other current liabilities	4	2,500	2,500.00
	(d) Short-term provisions		-	-
	<b>TOTAL</b>		<b>174,203</b>	<b>209,006</b>
<b>B</b>	<b><u>ASSETS</u></b>			
1	<b>Non-current assets</b>			
	(a) Fixed assets		173,152	201,087
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
2	<b>Current assets</b>			
	(a) Current investments	8	-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents	5	1,051	7,919
	(e) Short-term loans and advances		-	-
	(f) Other current assets	6	-	-
	<b>TOTAL</b>		<b>174,203</b>	<b>209,006</b>

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.

For Sheril Gupta & Associates

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO.: 031361C



CA Sheril Gupta

MEMBERSHIP NO.- 453649



For and on behalf of the Board of Directors

Place : DELHI

Date : 13/06/2025

UDIN 25453649BMGRBW7031

SUMIT KUMAR  
DIRECTOR

SATYENDRA KUMAR PATEL  
DIRECTOR

# FULMINARE SOCIAL HELP FOUNDATION

CIN NO- U80904BR2020NPL047723

VIII- Rohari Tola Reharipanch Barahari, Block, Kargahar, Rohtas, Bihar- 802215

## Statement of Profit and Loss for the year ended 31 March, 2025

Particulars		Note No.	For the year ended 31st March 2025 (RS)	For the year ended 31st March 2024 (RS)
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations		1,475,201.00	964,340.00
2	Revenue from Mashroom sale		1,326,100.00	980,730.00
3	<b>Total revenue (1+2)</b>		<b>2,801,301.00</b>	<b>1,945,070.00</b>
4	<b>Expenses</b>			
	(a) Operational expenses		345,490.00	867,411.00
	(b) Purchases of consumables		-	-
	(d) Employee benefits expense		-	-
	(e) Finance costs		780.00	2,260.00
	(f) Depreciation and amortisation expense		27,936	32,810.00
	(g) Other expenses (Activity Exp)	7	2,426,092	1,046,000.00
	<b>Total expenses</b>		<b>2,800,298.15</b>	<b>1,948,481.00</b>
5	Profit/(Loss) before exceptional and extraordinary items and tax (3 - 4)		1,002.85	(3,411.00)
6	Exceptional items		-	-
7	Profit/(Loss) before extraordinary items and tax		1,002.85	(3,411.00)
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		1,002.85	(3,411.00)
10	<b>Tax expense:</b>			
	(a) Current tax expense for current year		-	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Deferred tax		-	-
			-	-
11	Profit / (Loss) from continuing operations (9 ± 10)		1,002.85	(3,411.00)
12	Profit / (Loss) from discontinuing operations		-	-
13	Tax expense of discontinuing operations		-	-
14	<b>Profit/(Loss) from discontinuing operations</b>		-	-
15	<b>Profit / (Loss) for the year</b>		<b>1,002.85</b>	<b>(3,411.00)</b>
16	<b>Earnings per share (of Rs.10/- each):</b>			
	(a) Basic and Diluted		0.10	(0.34)

See accompanying Significant Accounting Policies and Notes to the financial statements

In terms of our report attached.  
For Sheril Gupta & Associates  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 031361C

CA Sheril Gupta  
MEMBERSHIP NO.- 453649

Place : DELHI  
Date : 13/06/2025  
UDIN 25453649BMGRBW7031



For and on behalf of the Board of Directors

SUMIT KUMAR  
DIRECTOR

SATYENDRA KUMAR PATEL  
DIRECTOR

# FULMINARE SOCIAL HELP FOUNDATION

CIN NO- U80904BR2020NPL047723

Vill- Rohari Tola Reharipanch Barahari, Block, Kargahar, Rohtas, Bihar- 802215

Notes forming part of the financial statements

## Note 2 Share capital

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	No. of shares	Amount(₹)	No. of shares	Amount(₹)
(a) Authorised - Equity shares of Rs.10/- each	10,000	100,000.00	10,000	100,000.00
(b) Issued, Subscribed and Paid Up - Equity shares of Rs. 10/- each	10,000	100,000.00	10,000	100,000.00
<b>Total</b>	<b>10,000</b>	<b>100,000.00</b>	<b>10,000</b>	<b>100,000.00</b>

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	Bonus	Closing Balance
Equity shares with voting rights Year ended 31 March, 2020				
- Number of shares	-	10,000.00	-	10,000
- Number of shares (₹100,00)	-	-	-	-

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

Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	No. of shares	% holding	No. of shares	% holding
<b>SUMIT KUMAR</b>	7500.00	75.00%	7500.00	75.00%
<b>SATYENDRA KUMAR PATEL</b>	2500.00	25.00%	2500.00	25.00%

The equity shares of the Company of nominal value of Rs.10/- per share rank pari passu in all respects including voting right and entitlement to dividend.

## Note 3 Reserves and surplus

	As at 31.03.25	As at 31.03.23
	₹	₹
<b>a)Securities premium account</b>		
At the commencement	-	-
Add: Addition during the year	-	-
Closing Balance	-	-
<b>b)Surlus/(deficit) in Statement of Profit and Loss</b>		
Opening Balance	(7,917.91)	(4,506.73)
Add:Profit/(loss) during the year	1,002.85	(3,411.18)
Closing Balance	(6,915.06)	(7,917.91)
<b>Total</b>	<b>(6,915.06)</b>	<b>(7,917.91)</b>



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Notes forming part of the financial statements

## Note 4 Other Current Liabilities

	As at 31.03.25	As at 31.03.24
	₹	₹
Auditors Remuneration Payable	2,500.00	2,500.00
Liability for Expenses	-	-
<b>Total</b>	<b>2,500.00</b>	<b>2,500.00</b>

## Note 5 Cash and cash equivalents

	As at 31.03.25	As at 31.03.24
Cash in Hand	352.28	7,918.91
Cash at Bank	698.53	-
<b>Total</b>	<b>1,050.81</b>	<b>7,918.91</b>

## Note 6 Other Current Assets

	As at 31.03.25	As at 31.03.24
Preliminary Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 7 Other Expenses

	As at 31.03.25	As at 31.03.24
Audit fees	5000.00	5000.00
Depreciation	0.00	0.00
salary	286800.00	235800.00
Rent	70000.00	65000.00
T.A. & Conveyance	186432.00	66710.00
Telephone & Internet Exp	6500.00	5630.00
Miscellaneous Exp	28230.00	4630.00
Printing & Stationery	11100.00	16370.00
Health & Medical camp	326400.00	65000.00
Education & Awareness Camp	432600.00	157300.00
Tree Plantation Programme	235930.00	92700.00
Sanitary Pad distribution	215000.00	149600.00
Rural Development Exp	286400.00	35660.00
Smart Welfare University Project Research Programme	103300.00	35900.00
Other Social activity	232400.00	110700.00
<b>Total</b>	<b>2,426,092.00</b>	<b>1,046,000.00</b>

## Note 8 Investment

	As at 31.03.25	As at 31.03.24
Current investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 8 Donation Receipt

	As at 31.03.25	As at 31.03.24
Membership fees	642,400.00	355,630.00
Donation through Receipt	832,801.00	426,110.00
<b>Total</b>	<b>1,475,201.00</b>	<b>781,740.00</b>



**FULMINARE SOCIAL HELP FOUNDATION FY 2024-25(as per IT Act)**

**Notes 8: Depreciation Chart**

<b>Account</b>	<b>Rate (%)</b>	<b>Op. Bal.</b>	<b><u>Addition more than 180 days</u></b>	<b><u>Addition less than 180 days</u></b>	<b><u>Sold/Removed</u></b>	<b>Final Value</b>	<b>Depreciation</b>	<b>WDV</b>
						-		
Furniture & Fixture	10.00%	42,303	-	-	-	42,303.00	4,230	38,073
Plant & Equipment	15.00%	153,347	-	-	-	153,347.00	23,002	130,345
		<b>195,650</b>	-	-	-	<b>195,650</b>	<b>27,232</b>	<b>168,418</b>
						-		
						-		
Mobile Phone	10.00%	5,118	-	-	-	5,118.00	512	4,606
Computer	60.00%	320	-	-	-	320.00	192	128
		<b>5,438</b>	-	-	-	<b>5,438</b>	<b>704</b>	<b>4,734</b>
						-		
<b>Total</b>		<b>201,088</b>	-	-	-	<b>201,088</b>	<b>27,936</b>	<b>173,152</b>



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## Note 1

### Notes forming part of the financial statements for the year ended 31st March 2025

#### 1 Corporate information

The company is engaged in the social activities such as- education, health care, social work etc....

#### 2 Significant accounting policies

##### 2.1 Basis of accounting and preparation of financial statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention.

##### 2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.

##### 2.3 Revenue recognition

The Company recognizes income when as and when the service is rendered.

##### 2.4 Inventories

Inventories are Nil during the current Financial Year.

##### 3.0 Previous Year Figure

Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.



**Notes forming part of the financial statements for the year ended 31 March 2025**

**1 Corporate information**

The Company is a NGO company is engaged in the social work activity. The company is also engaged in business related to nation development

**2 Significant accounting policies**

**2.1 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 notified under the Companies (Accounting Standards) Rules, 2006 and the presentational requirement of the Companies Act, 1956 to the extent applicable. The financial statements have been prepared on accrual basis under the historical cost convention and materially comply with the generally accepted accounting principals.

During the year ended 31 March 2012 (effective 1 April 2011), the revised Schedule VI notified under the Act has become applicable to the Company for preparation and presentation of its financial statements. The adoption of revised Schedule VI does not impact recognition and measurement principles followed for preparation of financial statements but impacts the disclosure and presentation of various items in the financial statements. All assets /liabilities have been classified as current or non-current as per the Company's normal operating cycle and other

**2.2 Use of estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

**2.3 Inventories**

Inventories are valued at the lower of cost and market value.

**2.4 Depreciation and amortisation**

The company has no Fixed assets.

**2.5 Revenue recognition**

Revenue is recognized on accrual basis. Dividend income if any is recognized when the right to receive dividend is established.

**2.6 Investments**

Long term investments are stated at cost. Provision for diminution in value is made only when in the opinion of the management there is a decline other than temporary in the carrying value of such investments. Current investments are valued at lower of cost and market value.

**2.7 Earnings per share**

Basic EPS is computed by dividing the net profit attributable to shareholders by the weighted average number of equity shares outstanding during the year.

Diluted EPS is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding during the year-end, except where the results would be anti dilutive.

**2.8 Taxes on income**

Current tax is determined as the amount payable in respect of taxable income for the period. Deferred tax is recognised, subject to the consideration of prudence in respect of deferred tax assets, on timing differences, being difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

