

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

**ANNUAL REPORT
F.Y. 2020-21**

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

BALANCE SHEET FOR THE YEAR AS AT 31ST MARCH 2021

(Amount in ₹)

Particulars	Note No.	As at 31st March 2021	As at 31st March 2020
I EQUITY AND LIABILITIES			
[1] Shareholder's fund			
Share capital	2	-	-
Reserves & surplus	3	(1,43,810)	(1,09,972)
		(1,43,810)	(1,09,972)
[2] Current liabilities			
Short term borrowings	4	5,05,922	5,06,422
Trade payables			
Other current liabilities	5	3,13,109	23,10,241
		8,19,031	28,16,662
TOTAL		6,75,221	27,06,690
II ASSETS			
[1] Non current assets			
Property, plant and equipment			
Tangible fixed assets	6	3,01,355	3,48,321
Intangible fixed assets	6	56,882	63,539
		3,58,237	4,11,860
[2] Current Assets			
Cash & bank balances	7	48,608	19,37,506
Trade receivables	-	9,320	-
Other current assets	8	2,59,056	3,57,324
		3,16,984	22,94,830
TOTAL		6,75,221	27,06,690
III [1] Significant Account Policy	1 12		

Notes forming an integral part of the financial statement.

As per our Report of Even Date

For, G S T M & Associates

Chartered Accountants

FRN: 135729W

CA Mahesh Thorve

(Partner)

M No.152903

Date : 11/10/2021

Place : Pune

UDIN : 21152903AAAAIP2402

For and on behalf of the Board of Directors

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NEELKANTH MISHRA

Director

[DIN : 08349017]

Date : 11/10/2021

Place : Pune

RANJEET AMBASTHA

Director

[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2021

(Amount in ₹)

Particulars	Note No.	Current Year 2020-21	Previous Year 2019-20
I REVENUE			
Revenue from the Operations	9	18,71,093	89,12,672
Other Income	10	98,424	1,22,810
TOTAL		19,69,517	90,35,482
II EXPENSES			
Depreciation	6	1,10,219	87,399
Other Expenses	11	18,93,136	92,26,735
TOTAL		20,03,355	93,14,134
III Profit Before Tax		(33,838)	(2,78,651)
IV Tax Expenses			
Current Tax	-	-	-
Deferred Tax	-	-	-
V Profit for the period		(33,838)	(2,78,651)
VI Earning Per Equity Shares			
Nominal Value of Share of Rs.			
[1] Basic		-	-
[2] Diluted		-	-

VII Significant Account Policy 1
Notes forming an integral part of the financial statement. 12

As per our Report of Even Date

For, G S T M & Associates

Chartered Accountants

FRNo. 135729W

Mahesh Thorve
CA Mahesh Thorve
(Partner)

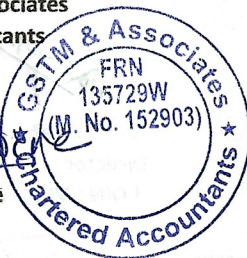
(Partner)

M No.152903

Date : 11/10/2021

Place : Pune

UDIN : 21152903AAAAIP2402



For and on behalf of the Board of Directors

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Neelkanth Mishra
NEELKANTH MISHRA

Director

[DIN : 08349017]

Date : 11/10/2021

Place : Pune

Ranjeet Ambastha
RANJEET AMBASTHA

Director

[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2021

BACKGROUND :

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA is a company registered under section 25 of the Companies Act, 1956 on 13th September 2013.

The main object of the company is to promote and support water based livelihood like fisheries, fish processing, makhana cultivation, water chestnut cultivation and support management of water structures, water bodies, water resource development and watershed program, to help in livelihood promotion of rural and urban people, agriculture, livestock, forest produce horticulture skill promotion, to develop and support women group, youth group, farmers group for value addition, enterprise development and value chain promotion of rural produces.

1 SIGNIFICANT ACCOUNTING POLICY

a Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companies Act, 2013, including the mandatory Accounting Standards as prescribed by the Companies (Accounting Standard) Rules.

The Company is a Small and Medium Sized Company (SMC) as defined in the General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company

b Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the year. The difference between the actual results and estimates are recognized in the period in which the results are known and materialized.

c Fixed assets and depreciation

Fixed assets are stated at cost of acquisition less accumulated depreciation / amortisation and impairment loss.

Depreciation was provided using straight line method as prescribed in schedule II of the companies Act, 2013.

d Grant recognition

Grants and donations are recognised as income in the income and expenditure account to the extent of actual expenditure incurred as directed under Accounting standard : 12 ICAI. Unspent amount has been presented under other current liabilities.

Grants towards specific assets are presented with corresponding assets funds on liability fund. Depreciation on fixed assets funds is recognised as income in the income and expenditure account.

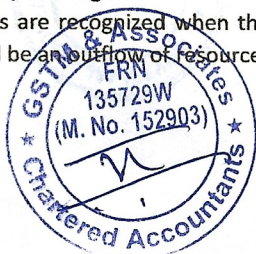
e Employees Benefit

Short term employee benefits are recognised as an expenses on accrual basis.

Long term employee benefits such as provident fund which is defined contribution scheme is not provided.

f Provisions, Contingencies

Provisions are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources in respect of which reliable estimate can be made.



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATMENTS FOR THE YEAR AS AT 31ST MARCH 2021

(Amount in ₹)

Note No.	Particulars	As at 31st March 2021	As at 31st March 2020
2	SHARE CAPITAL		
	Authorized		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	Issued, Subscribed & Paid up		
	<u>NIL</u> Equity Shares of Rs. <u>NIL</u> each	-	-
	(Company is registered u/s 25 of the Companies Act,1956. as a non profit entity		
	TOTAL	-	-
3	RESERVES & SURPLUS		
	Surplus / (Deficit) in Profit & Loss A/c		
	At the Commencement of the Year	(1,09,972)	1,68,679
	Profit / (Loss) for the year	(33,838)	(2,78,651)
	At the end of the Year	(1,43,810)	(1,09,972)
	TOTAL	(1,43,810)	(1,09,972)
4	SHORT TERM BORROWINGS		
	From related party	5,05,922	5,06,422
	(Unsecured loan with no Interest)		
	TOTAL	5,05,922	5,06,422
5	OTHER CURRENT LIABILITIES		
	Fixed assets fund	2,33,109	2,50,696
	Rent deposit fund	60,000	60,000
	Earmarked funds		
	TATA project expenses	-	14,000
	Bajaj project	-	14,53,923
	ICICI project	-	1,02,949
	Other liabilities		
	Audit fees payable	20,000	20,000
	Provision for expenses	-	4,05,508
	TDS payable	-	3,165
	TOTAL	3,13,109	23,10,241



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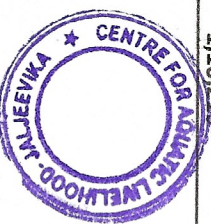
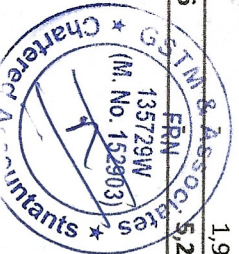


NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2021

6 TANGIBLE FIXED ASSETS

(Amount in ₹)

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	As at 31st March 2020	Additions	Deletions	As at 31st March 2021	Up to 31st March 2020 on Gross	On deletions 31st March 2021	Up to 31st March 2021 As at	As at 31st March 2020
Bajaj I Project								
Mobile Handset - Bajaj	7,999	-	-	7,999	1,524	1,516	3,040	4,959
Bajaj II Project								
Computers and Laptops - Bajaj	60,000	-	-	60,000	1,233	18,950	20,183	39,817
Mobile Handset - Bajaj	30,800	-	-	30,800	3,415	5,836	9,251	21,549
Mobile Handset - Bajaj	-	15,490	-	15,490	-	1,637	1,637	13,853
Furniture - Bajaj	27,294	-	-	27,294	914	2,586	3,500	23,794
Printer - Bajaj	10,000	-	-	10,000	2,334	3,158	5,492	4,508
IOT Software - Bajaj	-	11,506	-	11,506	-	1,584	1,584	9,922
Projector - Bajaj	-	29,600	-	29,600	-	3,128	3,128	26,472
ICICI Project								
Computers and Laptops - ICICI	53,848	-	-	53,848	10,444	17,007	27,451	26,397
Furniture - ICICI	6,600	-	-	6,600	608	625	1,233	5,367
Printer - ICICI	2,000	-	-	2,000	467	631	1,098	902
TATA								
Furniture - TATA	10,000	-	-	10,000	445	947	1,392	8,608
IOT Software - TATA	66,500	-	-	66,500	2,961	16,579	19,540	46,960
Local								
RAS system - Local	1,70,080	-	-	1,70,080	27,446	32,226	59,672	1,10,408
Television set - Local	20,099	-	-	20,099	1,569	3,809	5,378	14,721
Total Assets	4,65,220	56,596	-	5,21,816	53,360	1,10,219	1,63,579	3,58,237
Previous Year	2,13,729	4,65,220	-	6,78,949	1,79,690	87,399	2,67,089	4,11,860
Summary								
Fixed Assets reserve funds	2,75,041	56,596	-	3,31,637	24,345	74,184	98,529	2,33,108
Local Assets	1,90,179	-	-	1,90,179	29,015	36,035	65,050	1,25,129
Total Assets	4,65,220	56,596	-	5,21,816	53,360	1,10,219	1,63,579	4,11,860



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CENTRE FOR AQUATIC LIVELIHOOD- JALIEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2021

(Amount in ₹)

Note No.	Particulars	As at 31st March 2021	As at 31st March 2020
7	CASH AND BANK BALANCE		
	Cash in Hand	-	-
	Balance with Bank	48,608	19,37,506
	TOTAL	48,608	19,37,506
8	OTHER CURRENT ASSETS		
	Deposit for office	60,000	60,000
	Advance to programme staff	10,005	1,76,673
	Advance to suppliers	1,20,651	1,20,651
	Grant Receivable ICICI Bank	60,900	-
	TDS receivable	7,500	-
	TOTAL	2,59,056	3,57,324



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2021

Note No.	Particulars	(Amount in ₹)	
		Current Year 2020-21	Previous Year 2019-20
9	REVENUE FROM OPERATION		
	Grant Income		
	- TATA project	14,000	45,64,910
	- Bajaj project	13,97,326	23,35,787
	- ICICI project	1,63,849	11,33,347
	- CARD project	2,15,500	-
	- Donation	80,419	8,78,628
	TOTAL	18,71,093	89,12,672
10	OTHER INCOME		
	Saving bank interest	24,240	66,381
	Income recognised to the extent of depreciation	74,184	56,429
	TOTAL	98,424	1,22,810
11	OTHER EXPENSES		
	Expenditure on the object		
	Travel	-	-
	TATA project expenses	14,000	47,88,029
	Bajaj project	13,87,327	23,35,787
	ICICI project	1,63,849	11,33,347
	CARD Project expenses	1,81,006	-
	Farmer seeds	-	8,54,870
	Other expenses		
	Audit fees	-	20,000
	Audit fees - Bajaj Project	10,000	-
	Audit fees - Card Project	10,000	-
	Salaries	15,051	50,509
	Office expenses	24,039	8,463
	Travelling expenses	12,065	30,839
	Office maintenance	16,800	4,890
	Office rent	59,000	-
	Printing & stationery	-	-
	Website development	-	-
	TOTAL	18,93,136	92,26,735



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K. S. Srinivasan

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2021

(Amount in ₹)

Note No.	Particulars	As at 31st March 2021	As at 31st March 2020
12	PAYEMENT TO AUDITOR		
	Statutory Audit Fees	20,000	20,000

13 RELATED PARTY DISCLOSURE

As required under Accounting Standard 18 on "Related Party Disclosures", the disclosure of transactions with related parties as defined in the Accounting Standard are given below :

a List of related parties

Name Of Related Party	Nature of Relation
1] Mr. Neelkanth Mishra	Key Management personnel

b Transaction with Related Parties

Name of the Related Party	As at 31st March 2021	As at 31st March 2020
1. Unsecured Loans		
Opening balance	5,06,422	4,97,726
Received during the year	-	7,15,379
Repaid during the year	499	7,06,683
Closing balance	5,05,922	5,06,422
2. Remuneration	1,20,000	2,80,000

14 Previous year's figures has been considered as per the audited financial statement as audited by the previous year auditor. Previous year's figures has been regroup and reclassified as per the requirements of the current years financial figures.

15 The outstanding balances of certain Advances, Cash, Bank and Other Current Assets/ Liabilities are subject to confirmation.

16 MICRO, SMALL AND MEDIUM ENTERPRISES

Particulars	Current Year 2020-21	Current Year 2019-20
1] Principle Amount remaining unpaid to any supplier	-	-
2] Interest due thereon	-	-
3] Amount of interest paid by the company along with the payment made to the supplier beyond the due date	-	-
3] Amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act,2006 not paid)	-	-
4] Amount of Interest accrued and remaining unpaid.	-	-



Neelkanth
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G S T M & Associates.
Chartered Accountants



RegOffice : Plot No. 154, Sagar Society, AnandSmrutiBunglow, Sahakar Nagar, Pune - 411009. E mail : camaheshthorve@gmail.com, Contact : +91 9975431116.

INDEPENDENT AUDITORS' REPORT

To

The Members of **CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA**

Report on the audit of the standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of **CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA** ("the Company"), which comprise the balance sheet as at March 31, 2021, 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 standalone financial statements give the information required by the **Companies Act, 2013** ('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 March 31, 2021, its profit (or Loss)* for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 Act 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.

Emphasis of Matters

There are no relevant other matters which need to be emphasis.



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Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

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, Business Responsibility 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.

Responsibility of Management and Those charged with Governance for the standalone financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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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 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 standalone 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Signature
Neelam



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

There are no relevant other matters which need to be reported.

Report on other legal and regulatory requirements

The provisions 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 is not applicable to the Company since

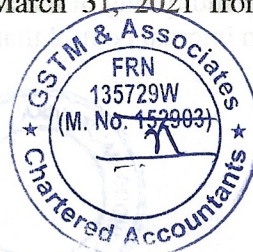
- (a) It is not a subsidiary or holding company of a public company;
- (b) Its paid-up capital and reserves and surplus are not more than Rs.1 Crores as at the balance sheet date;
- (c) Its total borrowings from banks and financial institutions are not more than Rs.1 Crores at any time during the year; and
- (d) Its turnover for the year is not more than Rs.10 Crores during the year.
- (e) It is a company registered u/s 25 of the Companies Act, 1956.

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 standalone 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 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;



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(f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and

(g) 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;

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For G S T M & Associates

Chartered Accountants

FRN: 135729W

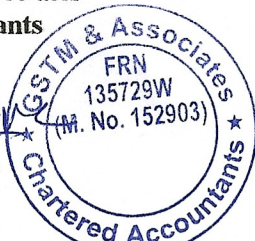
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CA Mahesh Thorve

(Partner)

M.No. 152903

UDIN : 21152903AAAAIP2402



Place : Pune

Date: 11/10/2021

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