

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

**ANNUAL REPORT
F.Y. 2023-24**

S R Pandit and Co
Chartered Accountants

722/4, Vishnu Apartments, Laxmi Park Colony,
L.B. Shastri Road, Pune - 411030, Pune 411 030.
Tel: 020-24538128E-mail: office@srpanditandco.com, casrpanditco@gmail.com

CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

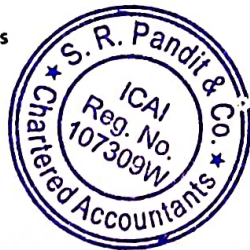
BALANCE SHEET AS AT 31ST MARCH 2024

Particulars	Note No.	Amount in ('000)	
		Current Year 31st March 2024	Previous Year 31st March 2023
I EQUITY AND LIABILITIES			
[1] Shareholder's fund			
Share capital	2	0.00	0.00
Reserves & surplus	3	10289.21	6691.11
		10289.21	6691.11
[2] Current liabilities			
Financial Liabilities			
Short term borrowings	4	0.00	0.00
Trade payables			
Total Outstanding dues of Micro and small enterprises		0.00	0.00
Total Outstanding dues of other than Micro and small enterprises	17	155.87	1838.52
Other current liabilities	5	2618.29	2384.50
		2774.16	4223.02
TOTAL		13063.37	10914.12
II ASSETS			
[1] Non current assets			
Property, Plant and equipment And Intangible Assets			
Property, Plant and equipment	6	4476.06	160.29
Intangible Assets	6	1004.61	17.88
		5480.66	178.16
[2] Current Assets			
Cash & bank balances	7	2788.32	7858.36
Trade receivables	18	0.00	83.23
Refer Note No.18			
Other curret assets	8	4794.38	2794.38
		7582.70	10735.96
TOTAL		13063.37	10914.12
III [1] Significant Account Policy	1 12		

Notes forming an integral part of the financial statement.

As per our Report of Even Date
For S R Pandit and Co
Chartered Accountants
FRNo. 107309W

CA Manas Jogiekar
(Partner)
M No.611225
Date : 25/09/2024
Place : Pune
UDIN : 24611225BKAVKS7452



For and on behalf of the Board of Directors
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

[Signature]
DILEEP KUMAR NAGARIA
Director
[DIN : 10186383]
Date : 25/09/2024
Place : Pune

[Signature]
RANJEET AMBASTHA
Director
[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Note No.	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023
I Revenue from the Operations			
Revenue from the Operations	9	45546.50	31286.39
Other Income	10	151.61	21.91
Income recognised to the extent of depreciation		19.05	79.47
TOTAL INCOME		45717.15	31387.77
II EXPENSES			
Depreciation on reserves	6	19.05	79.47
Depreciation		60.52	61.79
Employees Benefits		0.00	0.00
Other Expenses	11	41951.19	24832.97
TOTAL EXPENSES		42030.76	24974.23
III Profit Before Tax		3686.40	6413.53
IV Tax Expenses			
Current Tax	-	0.00	0.00
Previous Year Tax short /(excess) provision		88.30	0.00
Deferred Tax	-	0.00	0.00
V Profit for the period		3598.10	6413.53

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 S R Pandit and Co
 Chartered Accountants
 FRNo. 107309W

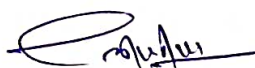

 CA Manas Joglekar
 (Partner)
 M No.611225

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 Director
 [DIN : 10186383]
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 Director
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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	Amount in ('000)	
	Current Year 31st March 2024	Current Year 31st March 2023
1 CASH FLOW FROM OPERATING ACTIVITIES		
Net profit / (loss) before Tax	3598.101	6413.532
Add: Depreciation	60.52	61.793
Add: Depreciation on fixed assets reserves	19.05	79.467
Operating Profit before changes in Working Capital	3677.671	6554.792
Adjustments for:		
(Increase) / Decrease in Current Assets	-1916.776	-479.511
(Increase) / Decrease in Non Current Assets	0.00	0.00
Increase / (Decrease) in liabilities / provisions	-1448.857	805.72
Cash (used in)/generated from Operations	312.038	6881.001
Less: Taxes Paid	0.00	0.00
Less: Tax Adjustment	0.00	0.00
CASH (USED IN)/GENERATED FROM OPERATIONS	312.038	6881.001
2 CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of fixed assets	-5382.069	-43.899
Payment towards capital expenditure	0.00	0.00
NET CASH (USED IN)/ FROM INVESTING ACTIVITIES	-5382.069	-43.899
3 CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short term borrowings	0.00	-465.801
Increase / (Decrease) in share capital	0.00	0.00
NET CASH (USED IN)/ FROM FINANCING ACTIVITIES	0.00	-465.801
4 NET INCREASE/ (DECREASE) IN CASH & CASH EQUIVALENT	-5070.031	6371.301
5 OPENING BALANCE OF CASH & CASH EQUIVALENT	7858.356	1487.055
6 CLOSING BALANCE OF CASH & CASH EQUIVALENT	2788.324	7858.356

(0)


Notes 1

As per our Report of Even Date
For S R Pandit and Co
Chartered Accountants
FRNo. 107309W


CA Manas Joglekar
(Partner)
M No.611225
Date : 25/09/2024
Place : Pune
UDIN : 24611225BKAVKS7452



For and on behalf of the Board of Directors
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
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DILEEP KUMAR NAGARIA
Director
[DIN : 10186383]
Date : 25/09/2024
Place : Pune


RANJEET AMBASTHA
Director
[DIN : 03643948]



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

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. However during the year company listed on Social stock exchange at National Stock Exchange.

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 Property, Plant and equipment And Intangible

Assets and Depreciation

Property, Plant and equipment 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. for Intangible Assets Amortisation as per AS 26 with SLM Excess depreciation provided to assets was adjusted with current year depreciation.

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.

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 for.

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 STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

g Leases

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term if any. However, company is not paying any amount to the owner of the land. No lease agreement is executed between owner of the land and company for the use of land. There is no contingent rents recognized as income in the statement of profit and loss for the period. Initial direct costs incurred (commission paid and stamp duty paid on agreement) specifically to earn revenues from an operating lease are recognized as an expense in the statement of profit and loss in the period in which they are incurred. (if any)

h Revenue recognition

Revenue is recognized based on the nature of activity when it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

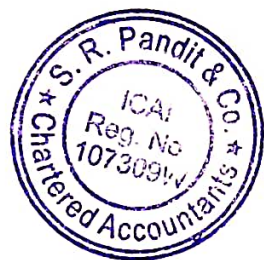
i Other Expenses : Other expenses are reported in the financials as per heads given in the project / agreement with the donor. The employee benefit cost is also included in the project head. Hence not reported separately.

j Foreign currency Fluctuation

Revenue & Expenses items denominated in Foreign currencies are translated as per bank statement receipt.

Company has policy of reporting the amount received net of bank charges (i.e. amount credited in bank account).

As the reporting date is same as receipt of currency in the bank there is no fluctuation reported in Financials.



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA
CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Note No.	Particulars	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023
2	SHARE CAPITAL		
	Authorized		
	NIL Equity Shares of Rs. NIL each	-	-
	Issued, Subscribed & Paid up		
	NIL Equity Shares of Rs. NIL 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	6691.11	277.58
	Profit / (Loss) for the year	3598.10	6413.53
	At the end of the Year	10289.21	6691.11
	TOTAL	10289.21	6691.11
4	SHORT TERM BORROWINGS		
	From related party	-	-
	(Unsecured loan with no Interest)		
	TOTAL	-	-
5	OTHER CURRENT LIABILITIES		
	Fixed assets fund	55.12	74.18
	Rent deposit fund	60.00	60.00
	Other liabilities		
	Audit fees payable	108.00	100.00
	Provision for expenses	2000.78	1859.29
	Taxes payable	394.38	291.03
	TOTAL	2618.29	2384.50



CENTRE FOR AQUATIC LIVELIHOOD- JALJEVIKA
 CIN : UD5010PN2013NPL148986
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

6 Property, Plant and equipment And Intangible Assets

Particulars	Amount in (000)									
	Gross Block			Accumulated Depreciation				Net Block		
	As at 31st March 2023	Additions	Deletions	As at 31st March 2024	Up to 31st March 2023	on Gross	On deletions	Up to 31st March 2024	As at 31st March 2024	As at 31st March 2023
Bajaj I Project										
Mobile Handset - Bajaj	7,999	0.00		7,999	6.08	1.52		7.60	0.399	1,919
Bajaj II Project										
Computers and Laptops - Bajaj	60.00	0.00	0.00	60.00	58,187	-1,187	0.00	57.00	3.00	1,813
Mobile Handset - Bajaj	30.80	0.00	0.00	30.80	20,955	5,868	0.00	26,823	3,977	9,845
Mobile Handset - Bajaj	15.49	0.00	0.00	15.49	7,523	2,951	0.00	10,474	5,016	7,967
Furniture - Bajaj	27,294	0.00	0.00	27,294	8,686	2.60	0.00	11,286	16,008	18,608
Printer - Bajaj	10.00	0.00	0.00	10.00	11,826	-2,326	0.00	9.50	0.50	-1,826
IOT Software - Bajaj	11,506	0.00	0.00	11,506	7,338	2,885	0.00	10,223	1,283	4,168
Projector - Bajaj	29.60	0.00	0.00	29.60	14,376	5,639	0.00	20,015	9,585	15,224
ICICI Project										
Computers and Laptops - ICICI	53,848	0.00	0.00	53,848	61,559	-10,403	0.00	51,156	2,692	-7,711
Furniture - ICICI	6.60	0.00	0.00	6.60	2,487	0.629	0.00	3,116	3,484	4,113
Printer - ICICI	2.00	0.00	0.00	2.00	2,364	-0.464	0.00	1.90	0.10	-0.364
TATA										
Furniture - TATA	10.00	0.00	0.00	10.00	3,292	0,953	0.00	4,245	5,755	6,708
IOT Software - TATA	66.50	0.00	0.00	66.50	52,79	10,385	0.00	63,175	3,325	13,71
Local										
RAS system - Local	170.08	0.00	0.00	170.08	124,302	32,404	0.00	156,706	13,374	45,778
Television set - Local	20,099	0.00	0.00	20,099	13,016	3,829	0.00	16,845	3,254	7,083
BKBDP										
Computers and Laptops - BKBDP	81,899	0.00	0.00	81,899	30,77	18,091	0.00	48,861	33,038	51,129
Herballia										
Almirah-Pune	0.00	8.70	0.00	8.70	0.00	0.379	0.00	0.379	8.321	0.00
Almirah-Purnia	0.00	15.34	0.00	15.34	0.00	0.034	0.00	0.034	15.306	0.00
Aqua School - Fixed Asset_WIP	0.00	811,446	0.00	811,446	0.00	0.00	0.00	0.00	811,446	0.00
Chat Bot - Software_WIP	0.00	1000.00	0.00	1000.00	0.00	0.00	0.00	0.00	1000.00	0.00
Iron File Rack-Pune	0.00	4.20	0.00	4.20	0.00	0.183	0.00	0.183	4.017	0.00
Iron Rack-Purnia	0.00	5.192	0.00	5.192	0.00	0.012	0.00	0.012	5.18	0.00
Laptop-Purnia-1	0.00	34.10	0.00	34.10	0.00	0.00	0.00	0.00	34.10	0.00
Laptop-Purnia-2	0.00	34.10	0.00	34.10	0.00	0.00	0.00	0.00	34.10	0.00
Plastic Chair-Purnia	0.00	32.50	0.00	32.50	0.00	0.072	0.00	0.072	32.428	0.00
Printer-Dhamdhaha	0.00	15.00	0.00	15.00	0.00	0.111	0.00	0.111	14.889	0.00
Printer-Purnia-1	0.00	15.00	0.00	15.00	0.00	0.111	0.00	0.111	14.889	0.00
Printer-Purnia-2	0.00	24.50	0.00	24.50	0.00	0.111	0.00	0.111	24.389	0.00
Printer-Supaul	0.00	15.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00
Table-Purnia	0.00	9.912	0.00	9.912	0.00	0.022	0.00	0.022	9.89	0.00
Visitor Sofa Chair-Purnia	0.00	4.956	0.00	4.956	0.00	0.011	0.00	0.011	4.945	0.00
PWC										
Laptop & Computer	0.00	44.90	0.00	44.90	0.00	0.00	0.00	0.00	44.90	0.00
CMS										
Amplifire	0.00	14.50	0.00	14.50	0.00	0.347	0.00	0.347	14.153	0.00
Laptop 1	0.00	32.40	0.00	32.40	0.00	0.08	0.00	0.08	32.32	0.00
LED TV	0.00	33.00	0.00	33.00	0.00	0.082	0.00	0.082	32.918	0.00
SVP										
Laptop 2	0.00	32.40	0.00	32.40	0.00	0.08	0.00	0.08	32.32	0.00
Oven	0.00	13.29	0.00	13.29	0.00	0.142	0.00	0.142	13.148	0.00
Printer (HP 136W)	0.00	17.99	0.00	17.99	0.00	1.157	0.00	1.157	16.833	0.00
Refrigerator	0.00	18.62	0.00	18.62	0.00	0.20	0.00	0.20	18.42	0.00
Synergy										
Laptop	0.00	10.00	0.00	10.00	0.00	1.451	0.00	1.451	8.549	0.00
Printer	0.00	9.023	0.00	9.023	0.00	1.309	0.00	1.309	7.714	0.00
We4F										
Laptop	0.00	116.00	0.00	116.00	0.00	0.302	0.00	0.302	115.698	0.00
Land Jaljeevika	0.00	3010.00	0.00	3010.00	0.00	0.00	0.00	0.00	3010.00	0.00
Total Assets	603.72	5382.07	0.00	5985.78	425.55	79.57	0.00	505.12	5480.66	178.16
Previous Year	521.82	38.00	0.00	559.82	163.58	120.71	0.00	284.29	275.53	358.24
Fixed Assets Reserve funds	331.64	0.00	0.00	331.64	257.46	19.05	0.00	276.51	55.12	74.17
Local Assets	272.08	5382.07	0.00	5654.15	168.09	60.52	0.00	228.61	5425.54	103.99
Total Assets	603.72	5382.07	0.00	5985.78	425.55	79.57	0.00	505.12	5480.66	178.16
Previous Year	521.82	38.00	0.00	559.82	163.58	120.71	0.00	284.29	275.53	358.24

Name of Asset	Useful life	Rate of Depreciation	Method of Depreciation
Mobile	5 Years	19%	SLM
Computers and Laptops	3 Years	31.67%	SLM
Furniture	10 Year	9.50%	SLM
Printer	3 Years	31.67	SLM
IOT Software	4 Years	25%	SLM
Projector	5 Years	19%	SLM
RAS system	5 Years	19%	SLM
Television set	5 Years	19%	SLM



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Note No.	Particulars	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023
7	CASH AND BANK BALANCE		
	Cash in Hand	0.00	0.00
	Balance with Bank	2788.32	7858.36
	TOTAL	2788.32	7858.36
8	OTHER CURRENT ASSETS		
	Deposit for office	72.00	60.00
	Advance to Staff	2491.54	1030.42
	Advance to suppliers	920.38	200.32
	Grant Receivable ICICI Bank	0.00	0.00
	Prepaid expenses	0.00	100.00
	TDS receivable	1310.47	1403.63
	TOTAL	4794.38	2794.38



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CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Note No.	Particulars	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023
9	REVENUE FROM OPERATION		
	Grant Income		11417.43
	Local Grants	24804.95	9819.42
	FCRA	16773.63	
	Other Consultancy Grant	3967.92	10049.54
	TOTAL	45546.50	31286.39
10	OTHER INCOME		
	Saving bank interest	82.59	21.91
	Balance W/back	69.02	0.00
	TOTAL	151.61	21.91
11	OTHER EXPENSES (Project wise Breakup of Expenses)		
	Jaljeevika Internal Expenses	1184.71	539.44
	Bajaj Finserve Aqua EDP	7499.91	6885.93
	CMS Alirajpur Project	1345.37	1850.00
	Core Community Organized Relief Effort-II	14943.61	3465.16
	Fisheries Value Chain in Kosi Region of Bihar Under (BKBDP)	2645.73	6121.21
	Mandava Holding Pvt. Ltd.	0.00	700.37
	Nudge Foundation	875.45	2543.16
	Start Network	750.29	361.01
	SVP Philanthropy Foundation HYD	852.43	68.85
	SVP Philanthropy Foundation Mumbai	1067.51	262.77
	Water And Energy For Food (We4F)	587.64	1974.19
	ICICI Prgrammed Expenses	0.00	60.90
	Synergy Project	1674.31	0.00
	Herbalife International India Pvt. Ltd.	7738.63	0.00
	Hachery Programme Support	705.90	0.00
	TOTAL	41951.19	24832.97



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CIN : U05010PN2013NPL148986

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Note No.	Particulars	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023

12	PAYEMENT TO AUDITOR		
	Statutory Audit Fees	50.00	50.00
	Tax Audit Fees	50.00	50.00

13 RELATED PERTY DISCLOSER
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
2) Jaljeevika Infotech Private Limited	Company with the common director
3) Ranjeet Ambastha- Director	Key Management personnel
4) Devanand Sopan Londhe- Director	Key Management personnel

b Transaction with Related Parties

Name of the Related Party	Current Year 31st March 2024	Current Year 31st March 2023
1) Mr. Neelkanth Mishra		
A. Unsecured Loans		
Opening balance	0.00	465.80
Received during the year	0.00	527.91
Repaid during the year	0.00	993.71
Closing balance	0.00	0.00

B. Remuneration

Salary and Fees	591.57	1200.00
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C. Reimbursement of Expenses

	313.28	2097.92
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2) Jaljeevika Infotech Private Limited

A. Project expenses paid	4425.13	3153.00
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2) Ranjeet Ambastha- Director

A. Reimbursement of Expenses	0.00	0.00
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14

Previous year's figures has been regroup and reclassified as per the requirements of the current years financial figures.

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



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Note No.	Particulars	Amount in ('000)	
		Current Year 31st March 2024	Current Year 31st March 2023
16	MICRO, SMALL AND MEDIUM ENTERPRISES		
	Particulars	Current Year 31st March 2024	Current Year 31st March 2023
	1) Principle Amount remaining unpaid to any supplier	0.00	0.00
	2) Interest due thereon		
	3) Amount of interest paid by the company along with the payment made to the supplier beyond the due date	0.00	0.00
	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)	0.00	0.00
	4) Amount of Interest accrued and remaining unpaid.	0.00	0.00



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CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

17 Trade payables

Amount in ('000)

a Ageing As on on

31st March 2024

SN	Particulars	Outstanding for following period from due date of payment in years					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	-	
i	MSME	0.00	0.00	0.00	0.00	-	0.00
ii	Others	155.87	0.00	0.00	0.00	-	155.87
iii	Disputed dues - MSME	0.00	0.00	0.00	0.00	-	0.00
iv	Disputed dues - others	0.00	0.00	0.00	0.00	-	0.00

b Ageing As on on

31st March 2023

SN	Particulars	Outstanding for following period from due date of payment in years					Total
		Less than 1 year	1 to 2 years	2 to 3 years	More than 3 years	-	
i	MSME	0.00	0.00	0.00	0.00	-	0.00
ii	Others	1838.52	0.00	0.00	0.00	-	1838.52
iii	Disputed dues - MSME	0.00	0.00	0.00	0.00	-	0.00
iv	Disputed dues - others	0.00	0.00	0.00	0.00	-	0.00

18 Trade receivable

31st March 2024

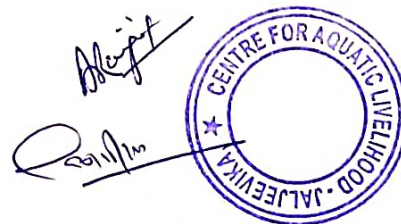
a Ageing As on on

SN	Particulars	Outstanding for following period from due date of payment					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
i	Undisputed trade receivables-considered good	-	-	-	-	-	-
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-

b Ageing As on on

31st March 2023

SN	Particulars	Outstanding for following period from due date of payment					Total
		Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	
i	Undisputed trade receivables-considered good	83,227	-	-	-	-	83,227
ii	Undisputed trade receivables-considered doubtful	-	-	-	-	-	-
iii	Disputed trade receivables-considered good	-	-	-	-	-	-
iv	Disputed trade receivables-considered doubtful	-	-	-	-	-	-



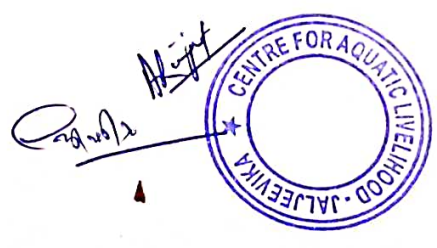
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Particulars	Amount in ('000)	
	31st March 2024	31st March 2023
19 Contingent liabilities and commitments (to the extent not provided for)		
Contingent liabilities	Nil	Nil
Commitments	Nil	Nil
	Not Applicable	Not Applicable
20 The Company has no the borrowings from bank or financial institues hence the disclosure as regards utilization of the same for the specific purpose for which the same were taken, is not applicable		
21 In the opinion of the Board, all the assets (other than Property, Plant and Equipment, Intangible assets fixed assets and non-current investments) have a value on realisation in the ordinary course of business which is equal to the amount at which they are stated.		
22 Additional Regulatory Information		
i The Company owns immovable property, hence disclosure regarding all the in its own name is not applicable	Yes, Title deed is on the name of company	Not Applicable
ii The Company has not revalued any of the items of its Property, Plant and Equipment, till date	Nil	Nil
iii Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,)	Nil	Nil
iv Capital-Work-in Progress (CWIP)	Nil	Nil
v Intangible assets under development	Yes Whats app Chat bot	Nil
vi Details of Benami Property held	Nil	Nil
vii The Company has no borrowings from banks and hence disclosure as regards statements of current assets filed being in agreement with the books of accounts, is not applicable	Not applicable	Not applicable
viii The Company has not been declared as a wilful defaulter by any of the banks or financial institutions or other lenders	Nil	Nil
ix The Company has no transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956	Nil	Nil
x Charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period	Nil	Nil
xi The Company has no subsidiary and hence compliance with respect to the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 is not applicable	Not applicable	Not applicable
xii Ratio analysis	Refer Note No.	Refer Note No.
xiii The Company has no Scheme of Arrangements which has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 and hence compliance with approved Scheme(s) of Arrangements is not applicable	Not applicable	Not applicable
(A) Amount of loans, advances or investments made out of borrowed funds	Nil	Nil
(B) Receipt of funds for the purposes of lending or investing	Nil	Nil



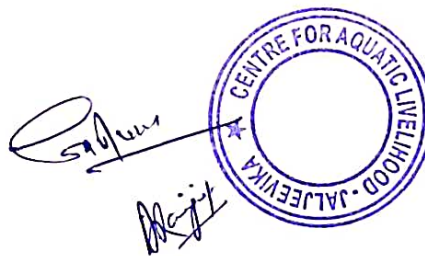
CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

CIN : U05010PN2013NPL148986

Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

Particulars	Amount in ('000)	
	31st March 2024	31st March 2023
23 Additional Information		
i Other disclosures		
a) Value of imports on CIF basis during the financial year	Nil	Nil
b) Expenditure in foreign currency during the financial year	Nil	Nil
c) Total value of imported materials consumed	Nil	Nil
d) The amount remitted during the year in foreign currencies on account of dividends	Nil	Nil
e) Earnings in foreign currency		
Donation received in USD	1,97,517	74,107
Donation received in GBP	5,975	5,975
Donation received in INR	1,67,73,627	65,84,273
ii Undisclosed income	Nil	Nil
iii Corporate Social Responsibility (CSR)	Not applicable	Not applicable
iv Details of Crypto Currency or Virtual Currency	Nil	Nil
24 Earnings per equity share (Company limited by Guarantee hence Not Applicable)		
A Net profit/(loss) after income tax during the year	35,98,101	64,13,532
B Weighted average number of equity shares	-	-
A/B Basic earnings (in rupees) per share	-	-
Face value per equity share (Rs)	-	-
25 Statement of hedged and un-hedged foreign currency exposure		
A) Details of derivative instruments for hedging	Not applicable	Not applicable
B) Details of foreign currency exposures that are not hedged by derivative instrument or otherwise:		
i Amounts payable in foreign currency - EURO/USD	-	-
Amounts payable in Indian currency - INR	-	-
ii Amounts receivable in foreign currency - EURO	-	-
Amounts receivable in Indian currency - INR	-	-



CENTRE FOR AQUATIC LIVELIHOOD- JALJEEVIKA

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Notes to the financial statements (Continued)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR AS AT 31ST MARCH 2024

23 Ratio analysis

Sl#	Ratio	Measurement Unit	Numerator	Denominator	Amount in ('000)		% Variance	Reason for variance
					31st March 2024	31st March 2023		
a	Current Ratio	Times	Current Assets	Current Liabilities	2.73	2.54	7.48	Not commented
b	Debt-equity ratio	Times	Total Debt	Shareholder's Equity	Not Applicable	Not Applicable	Not Applicable	As no Equity
c	Debt Service Coverage Ratio	Times	Earnings available for debt service	Debt Service	Not Applicable	Not Applicable	Not Applicable	As no Debt on Balance sheet date
d	Return on Equity (ROE)	Percentage	Net Profits after taxes	Average Shareholder's Equity ((Opening + Closing balance) / 2))	Not Applicable	Not Applicable	Not Applicable	As no Equity Capital
e	Inventory Turnover Ratio	Times	Sales	Average Inventory	Not Applicable	Not Applicable	Not Applicable	As no Inventory
f	Trade receivables turnover ratio	Times	Net Credit Sales	Average Accounts Receivable ((Opening + Closing balance) / 2))	1,094.51	39.90	2,643.13	Decrease in Debtors
g	Trade payables turnover ratio	Times	Net Credit Purchases	Average Trade Payables	0.16	2.00	92.18	decrease in Creditors
h	Net capital turnover ratio	Times	Net Sales	Average Working Capital ((Opening + Closing balance) / 2))	8.05	9.60	16.15	Decrease in TO and Assets
i	Net profit ratio	Percentage	Net Profit	Net Sales	7.90%	20.50%	61.46	Decrease in TO
j	Return on capital employed (ROCE)	Percentage	Earning before interest and taxes	Capital Employed (Tangible Net Worth + Total Debt + Deferred Tax Liability)	34.97%	95.85%	63.52	Decrease in Profit/Surplus
k	Return on investment	Percentage	Income from Investments (Interest and dividend)	Average Investment holdings ((Opening + Closing balance) / 2))	Not Applicable	Not Applicable	Not Applicable	Not Applicable



Signature
Arjit

