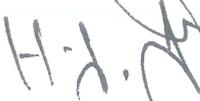


ORGANIZATION FOR RARE DISEASES INDIANO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048
CIN: U85100KA2014NPL074467**BALANCE SHEET AS AT 31ST MARCH***(Amount in Lakhs except other wise stated)*

PARTICULARS	Note No.	2024	2023
1. SOURCE OF FUNDS			
(a) Corpus Fund	2.1	0.11	0.11
(b) Subscription Fees	2.2	1.75	1.75
(C) General Funds	2.3	59.81	3.28
(d) Accumulation Reserve	2.4	-	9.49
		61.67	14.63
2. CURRENT LIABILITIES			
(a) Trade payables	2.5		
(i) Total outstanding dues of micro and small enterprises		0.28	-
(ii) Total outstanding dues to creditors other than micro and small enterprises		0.94	0.46
(b) Other Current Liabilities	2.6	5.06	5.66
		6.28	6.12
TOTAL		67.95	20.75
ASSETS			
1. NON-CURRENT ASSETS			
(a) Property, Plant & Equipments and Intangible Assets	3.1		
(i) Property, Plant & Equipments		0.56	1.09
(ii) Intangible Assets		0.23	0.27
(b) Other Non-Current assets	3.2	5.00	3.00
		5.79	4.36
2. CURRENT ASSETS			
(a) Trade Receivables	3.3	-	-
(b) Cash and Cash Equivalents	3.4	55.60	10.48
(c) Other current assets	3.5	6.56	5.91
		62.16	16.39
TOTAL		67.95	20.75

Significant accounting policies
Notes to accounts1
2-27As per our report of even date
For MUKUNDA SHIVA & ASSOCIATES
Chartered Accountants
SHIVA PRAKASH H S
Partner
Membership No. 219090
Place: Bangalore
Date: 06/09/2024

For ORGANIZATION FOR RARE DISEASES INDIA


**PRASANNAKUMAR
BASAYYA SHIROL**
Director
DIN:05351127
Place: Bangalore
Date: 06/09/2024
SANGEETA RAVINDRA BARDE
Director
DIN:00034810
Place: Mumbai
Date: 05/09/2024

ORGANIZATION FOR RARE DISEASES INDIA
 NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048
 CIN: U85100KA2014NPL074467

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED

PARTICULARS	Note No.	(Amount in Lakhs except other wise stated)		
		2024	2024	2023
INCOME				
Revenue from Operations	4.1	239.03	2,39,02,984	111.51
Other Income	4.2	1.19	1,19,362	1.19
Total Income		240.21	2,40,22,346	112.70
EXPENDITURE				
Employee benefit expenses	5.1	36.46	36,45,503	42.03
Depreciation	5.2	0.57	56,897	0.49
Other expenses	5.3	156.17	1,56,17,284	107.40
Total Expenditure		193.19	1,93,19,684	149.92
Income/ (Expenditure) for the year transferred to general fund account		47.03	47,02,662	(37.22)

Significant accounting policies 1
 Notes to accounts 2-27

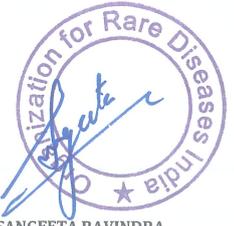
As per our report of even date
 For MUKUNDA SHIVA & ASSOCIATES
 Chartered Accountants

SHIVA PRAKASH H S
 Partner
 Membership No. 219090
 Place: Bangalore
 Date: 06/09/2024



For ORGANIZATION FOR RARE DISEASES INDIA

PRASANNAKUMAR BASAYYA SHIROL
 Director
 DIN:05351127
 Place: Bangalore
 Date: 06/09/2024



SANGEETA RAVINDRA BARDE
 Director
 DIN:00034810
 Place: Mumbai
 Date: 05/09/2024

ORGANIZATION FOR RARE DISEASES INDIA

NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048

CIN: U85100KA2014NPL074467

CASHFLOW STATEMENT FOR THE PERIOD ENDED ON MARCH 31*(Amount in Lakhs except as stated)*

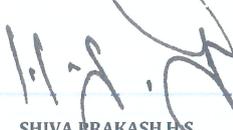
Particulars	2024	2023
I Cash Flow from Operating activities		
Profit before Tax	47.03	(37.22)
Adjustments:		
Depreciation and Amortization	0.57	0.49
Intrest income	(1.19)	(0.86)
Operating Profit before Working Capital Changes	46.40	(37.59)
Decrease/(Increase) In Inventories	-	-
Decrease/(Increase) In Trade Receivable	-	-
Decrease/(Increase) In Other Current assets	(0.65)	(0.34)
Increase/(Decrease) In Trade Payable	0.76	0.11
Increase/(Decrease) In Other Current Liability	(0.59)	4.32
Cash generated form operations	45.92	(33.50)
Income tax paid (Net of TDS)	-	-
Net Cash Flow from/(used in) Operating activities	45.92	(33.50)
II Cash Flow From Investment Activities		
Purchase/Construction of fixed assets	-	(0.56)
Subsidies Received	-	-
Payment towards Security Deposit	(2.00)	(1.00)
Investment with complaince with Section 11(5)	-	(2.97)
Interest Received	1.19	0.86
Net Cash Flow from/(used in) Investment activities	(0.81)	(3.66)
III Cash Flow from Financing activities		
Interest Paid	-	-
Net Cash Flow from/(used in) Financial activities	-	-
IV Net Increase/(decrease) In cash and cash Equivalents	45.11	(37.16)
V Cash and Cash Equivalents at the beginning of the period	10.49	47.65
Cash and Cash Equivalents at the end of the period	55.60	10.49

In the absence of format being specified in New Companies Act, 2013, Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard 3 : "Cash Flow Statements" as specified in Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.

Previous year's figures have been regrouped / reclassified wherever applicable.

As per our report of even date

For MUKUNDA SHIVA & ASSOCIATES
Chartered Accountants




SHIVA RRAKASH H S
Partner
Membership No. 219090
Place: Bangalore
Date: 06/09/2024

For ORGANIZATION FOR RARE DISEASES INDIA




PRASANNAKUMAR BASAYYA
SHIROL
Director
DIN:05351127
Place: Bangalore
Date: 06/09/2024

SANGBETA RAVINDRA
BARDE
Director
DIN:00034810
Place: Mumbai
Date: 05/09/2024

ORGANIZATION FOR RARE DISEASES INDIA

FY 2023-24

NOTE-1

CORPORATE INFORMATION

The company is engaged in the Business of providing technical, design, engineering, project consultancy and aggregator services to all the traders, manufacturers and service providers in the field of energy audits/studies, solution engineering, project management, measurement & verification services, product development & licensing services, investment grade audits/studies, tendering services, design stage intervention services, energy analytics during the current year.

I. SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Accompanying financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention and on the accrual basis. GAAP comprises of applicable provisions of the Companies Act, 2013 and mandatory Accounting Standards specified under section 133 of the Act read with Rule 7 of companies (Accounts) Rules, 2014. Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or revision to an existing accounting standard requires a change in the accounting policy herethereto in use.

B. USE OF ESTIMATES

The preparation of financial statements in conformity with Indian GAAP requires Management to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to contingent assets and liabilities as at the date of the financial statements and reported amounts of income and expenses during the period. Examples of such estimates include provisions for operating expenses, future obligations under Income Tax and useful lives of fixed assets.



C. PRESENTATION OF FINANCIAL STATEMENTS

The Balance Sheet & the Statement of Profit and Loss are prepared and presented in the format prescribed in Schedule III of the Companies Act, 2013. The disclosure requirements with respect to items in the Balance Sheet and Statement of Profit and Loss, as prescribed in Schedule III of the Act, are presented by way of note forming part of accounts along with other notes required to be disclosed under the notified Accounting Standards.

D. APPLICABILITY OF ACCOUNTING STANDARDS

The company is a Small & 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.

E. PROPERTY, PLANT AND EQUIPMENT

- a) Property, Plant and Equipment are stated at cost less accumulated depreciation. The Company capitalizes all costs including taxes, freight and incidental expenses attributable to the acquisition and installation of Property, Plant and Equipment. Intangible assets are recorded at the consideration paid for acquisition.
- b) Depreciation on assets carried at historical cost is provided on Straight line method based on useful life as under:

Assets Category	Useful Life
Furniture and Fixtures	10 Years
Computers (Including computer hardware and software)	3 Years
Electrical Equipments	5 Years
Plant & Machinery	3 Years
Motor Vehicle	8 Years



F. REVENUE RECOGNITION

Revenues are recognized and expenses are accounted for on their accrual with necessary provisions for all known liabilities and losses

- i. Revenue from the sales is recognized when the significant risks and rewards of ownership have been transferred to the customer who coincides with the entering into of a legally binding agreement.
- ii. Revenue from job work income is accounted on accrual basis.
- iii. Other income is accounted on accrual basis.

G. DEFERRED TAXES

- i. Tax on income for the current period is determined on the basis of taxable income and tax credits computed in accordance with the provisions of Income Tax Act, 1961, and based on the expected outcome of assessments / appeals.
- ii. Deferred tax liability is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. The tax effect is calculated on the accumulated timing differences at the end of an accounting period based on prevailing, enacted or substantially enacted regulations.
- iii. Deferred Tax assets are recognized only if there is reasonable certainty that they will be realized and are reviewed for the appropriateness of the respective carrying values at each Balance Sheet date.

H. FOREIGN CURRENCY TRANSACTION

Foreign currency transactions are recorded at the rates of exchange prevailing on the date of transaction. Outstanding foreign currency assets and liabilities are reinstated at the year-end rates and gains / losses arising on reinstatement / settlement are adjusted to the related accounts / profit and loss account as appropriate except in respect of fixed assets where the difference is adjusted in the carrying cost thereof.



I. PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

- i. Provisions are recognized for liabilities that can be measured only by using a substantial degree of estimation, if
 - a) the Company has a present obligation as a result of past event,
 - b) a probable outflow of resources is expected to settle the obligation;and
 - c) the amount of the obligation can be reliably estimated.
- ii. Contingent liability is disclosed in case of
 - a) a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation,
 - b) a present obligation when no reliable estimate is possible; and
 - c) A possible obligation arising from past events where the probability of outflow of resources is not remote.
- iii. Contingent Assets are neither recognized, nor disclosed.
- iv. Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance Sheet date and adjusted to reflect the current best estimate.

J. EMPLOYEE BENEFITS

Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, etc. and the expected cost of bonus, ex-gratia are recognized in the period in which the employee renders the related service.

K. LEASES:

Leases where the significant risks and rewards of ownership is with the lessor are classified as operating leases and payments under such leases are recognized as an expenses in the profit and loss statement on systematic basis.

L. BORROWING COST:

Borrowing cost other than those attributable to a qualifying assets are expenses



as and when incurred.

M. INVENTORIES:

Inventories are valued at cost or net realizable value, whichever is lower. Cost of inventories includes cost of purchases/ acquisition and all other costs like freight, taxes & duties (Not recoverable from the taxing authorities) and other sums incurred to bring the goods to the present location and condition on the date of valuation. Cost has been determined based on the weighted average method of valuation.



ORGANIZATION FOR RARE DISEASES INDIA
NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048
CIN: U85100KA2014NPL074467
NOTES FORMING PART OF THE ACCOUNTS

Corpus Fund		
2.1 Particulars	2024	2023
Opening Balance	0.11	0.11
Add: Receipts during the year	-	-
Closing balance	0.11	0.11
2.2 Subscription Fees		
Particulars	2024	2023
Lifetime subscription fees		
Opening Balance	1.75	1.75
Add: New subscriptions during the year		
Closing Balance	1.75	1.75
2.3 General fund		
Particulars	2024	2023
Opening balance	3.29	40.51
Add: Amount transferred from statement of Income & Expenditure	47.03	(37.22)
Add: Transfer from Accumulation Reserve	9.49	-
Closing balance	59.81	3.28
2.4 Accumulation Reserve		
Particulars	2024	2023
Opening Balance of Income accumulated for RDCC	9.49	12.45
Add: Donation received during the year		
Less: Utilisation of accumulated reserve for RDCC during current year	-9.49	(2.97)
Total	-	9.49
2.5 Trade payables (Refer Note-19 for ageing of Trade Payables)		
Particulars	2024	2023
<i>Other than acceptances dues to</i>		
Total outstanding dues of micro enterprises and small enterprises (Refer Note 12)	0.28	-
Total outstanding dues to creditors other than micro enterprises and small enterprises	0.94	0.46
Total	1.22	0.46
2.6 Other current liabilities		
Particulars	2024	2023
Employee related liabilities*	3.89	4.21
Statutory dues Payables	1.18	1.45
Total	5.06	5.66
3.1 Property, Plant and Equipments & Intangible Assets (Refer Sub Schedule Note 3.1)		
Particulars	2024	2023
WDV of Property, Plant & Equipment	0.56	1.09
WDV of Intangible Assets	0.23	0.27
Total	0.79	1.36
3.2 Other Non-Current Assets		
Particulars	2024	2023
Rental Deposit	5.00	3.00
Total	5.00	3.00
3.3 Trade Receivables (Refer Note-20 for ageing of Trade Receivables)		
Particulars	2024	2023
(Unsecured, Considered Good)		
Trade receivables outstanding for a period exceeding six months from the date they became due	-	-
Other	-	-
Less: Provision for Bad & Doubtful Debts	-	-
Total	-	-



ORGANIZATION FOR RARE DISEASES INDIA

NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048

CIN: U85100KA2014NPL074467

NOTES FORMING PART OF THE ACCOUNTS**3.4 Cash and Cash Equivalents**

Particulars	2024	2023
Cash and bank balances		
-Balances with banks	55.60	10.48
-Cash in hand		-
Total	55.60	10.48

3.5 Other current assets

Particulars	2024	2023
Balance with revenue authorities	6.36	5.07
Advances to creditors	0.20	0.84
Total	6.56	5.91

4.1 Revenue from Operations

Particulars	2024	2023
Donations	98.78	13.65
Sponsorship fees	140.25	97.86
Total	239.03	111.51

4.2 Other income

Particulars	2024	2023
Interest income	1.19	0.86
Other Income	-	0.33
Total	1.19	1.19

5.1 Employees Benefit Expenses

Particulars	2024	2023
Director Remuneration	9.00	9.00
Salaries and allowances	27.46	33.03
Total	36.46	42.03

5.2 Depreciation

Particulars	2024	2023
Computers & Softwares	0.50	0.42
Furniture & Fixtures	0.03	0.03
Trademark	0.04	0.04
Total	0.57	0.49

5.3 Other Expenses

Particulars	2024	2023
Bank Charges	0.01	0.01
Printing & Stationary	0.70	0.74
Consultancy Charges	13.06	2.31
Professional Charges	0.12	0.60
Event Expenses	72.23	56.77
Repairs & Maintenance	0.24	0.18
Rates & Taxes	10.84	10.49
Promotional Expenses	0.95	-
Telephone & Internet Expenses	0.51	1.22
Website Maintenance Charges	2.46	0.28
Car Lease Expenses	-	3.96
Travelling Expenses	4.75	5.39
Rent	3.90	4.16
Video Photography Expenses	1.39	-
Miscellaneous Expenses	0.13	0.21
Medical License Fees	-	2.00
Social Media Expenses	0.33	1.25
Patient Welfare and Accomadation Expenses	42.76	16.34
Total	154.37	105.90

Auditor's Remuneration

Particulars	2024	2023
Payment to Auditors*	1.80	1.50
Total	1.80	1.50

(Refer Note 8 of financial statements)

6 Estimated amount of contracts remaining to be executed on capital account and not provided for Rs.Nil

7 Obligations under Long Term Non-Cancelable Operating Leases for the year is Rs. 3.90 Lakhs (PY 4.16 lakhs)



ORGANIZATION FOR RARE DISEASES INDIA
 NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048
 CIN: U85100KA2014NPL074467
NOTES FORMING PART OF THE ACCOUNTS

8 Payments to Auditors during the year:

Particulars	2024	2023
As Auditor	1.25	1.00
For Taxation Matters	0.15	0.15
For Company Law Matters	-	-
For Other Services	0.40	0.35
For Reimbursement of Expenses	-	-
Total	1.80	1.50

9 Foreign Exchange Earnings and Expenditure during the year

Earnings		
Particulars	2024	2023
Sale of Services - Exports	-	-
Total	-	-
Expenditures		
Particulars	2024	2023
Purchases	-	-
Professional Charges	-	-
Travelling Expenses	-	-
Total	-	-

10 Related Party Disclosure:

- i Related Party Disclosure:
- | | |
|------------------------------------|----------------------------|
| Prasannakumar Basayya Shirol | - Key Management Personnel |
| Sangeeta Ravindra Barde | - Key Management Personnel |
| Ravinandan Mullahalli Eswaramurthy | - Key Management Personnel |
| Lalith Kumar Seetharaman | - Key Management Personnel |

ii Disclosure of related party transactions:

Transactions during the year				
Particulars	Nature	2024	2023	
Prasanna Basayya Shirol	Salary	9.00	9.00	
Prasanna Basayya Shirol	Reimbursement	2.01	0.50	

iii Balances outstanding at the year end

Particulars	Nature	2024	2023	
Prasanna Basayya Shirol	Salaries	0.75	0.75	

11 The corresponding previous year's figures have been regrouped wherever necessary to confirm to the presentation of the current year's account.

12 Disclosure required under Section 22 of the Micro, Small and Medium Enterprise Development Act, 2006*:

Particulars	2024 (Rs)	2023 (Rs)
Principal amount due to suppliers under MSMED Act, 2006	0.28	-
Interest accrued, due to suppliers under MSMED Act on the above amount and unpaid	-	-
Payment made to suppliers (other than interest) beyond the appointed day during the year	-	-
Interest paid to suppliers under MSMED Act (other than Section 16)	-	-
Interest due and payable towards suppliers under MSMED Act for payments already made	-	-
Interest accrued and remaining unpaid at the end of the year to suppliers under MSMED Act	-	-
	0.28	-

Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them on requests made by the Company.

Note: No interest has been provided for in the books as the none of the vendors have claimed for the interest on delayed payments.

13 The company being SMC, has not provided for Compensated Absences and Gratuity as required as per AS-15 - "Employee Benefits".

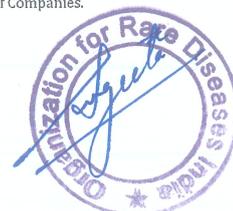
14 Current liabilities and current assets shown in the Balances Sheet are subject to confirmation.

15 **Undisclosed Income:** Nil

16 **Willful Defaulter:** The Company has not declared as defaulter by any Banks/Financial Institutions.

17 **Transactions with Struck off Companies:** The Company has not entered into any transactions with Struck off Companies.

18 **Scheme of Arrangement:** The Company has not approved any scheme of Arrangements.



(Amount in Lakhs except other wise stated)

19	Ageing of Trade Payables	2024				
		Outstanding for following periods from due date of payments				
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	TOTAL
	Particulars					
	MSME	0.28	-	-	-	0.28
	Others	0.94	-	-	-	0.94
	Dispute dues - MSME	-	-	-	-	-
	Dispute dues - Others	-	-	-	-	-
	Total	1.22	-	-	-	1.22

	Ageing of Trade Payables	2023				
		Outstanding for following periods from due date of payments				
		Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	TOTAL
	Particulars					
	MSME	-	-	-	-	-
	Others	0.46	-	-	-	0.46
	Dispute dues - MSME	-	-	-	-	-
	Dispute dues - Others	-	-	-	-	-
	Total	0.46	-	-	-	0.46

20	Ageing of Trade Receivables	2024				
		Outstanding for following periods from due date of payments				
		Less than 6 Months	6 Months to 1 year	1-2 Years	2-3 Years	More than 3 years
	Particulars					
	Undisputed trade receivables- considered good	-	-	-	-	-
	Undisputed trade receivables- considered doubtful	-	-	-	-	-
	Disputed trade receivables- considered good	-	-	-	-	-
	Disputed trade receivables- considered doubtful	-	-	-	-	-
	Total	-	-	-	-	-

	Ageing of Trade Receivables	2023				
		Outstanding for following periods from due date of payments				
		Less than 6 Months	6 Months to 1 year	1-2 Years	2-3 Years	More than 3 years
	Particulars					
	Undisputed trade receivables- considered good	-	-	-	-	-
	Undisputed trade receivables- considered doubtful	-	-	-	-	-
	Disputed trade receivables- considered good	-	-	-	-	-
	Disputed trade receivables- considered doubtful	-	-	-	-	-
	Less: Provision for Bad & Doubtful Debts	-	-	-	-	-
	Total	-	-	-	-	-

21	Details of Loans & Advances to Directors/KMP/Related Parties	2024			
		Repayable on Demand		Without specifying terms	
		% of Loan	Amount of Loan Outstanding	% of Loan	Amount of Loan Outstanding
	Type of Borrower				
	Promoters	-	-	-	-
	Directors	-	-	-	-
	KMPs	-	-	-	-
	Related Parties	-	-	-	-
	Total	-	-	-	-

	Details of Loans & Advances to Directors/KMP/Related Parties	2023			
		Repayable on Demand		Without specifying terms	
		% of Loan	Amount of Loan Outstanding	% of Loan	Amount of Loan Outstanding
	Type of Borrower				
	Promoters	-	-	-	-
	Directors	-	-	-	-
	KMPs	-	-	-	-
	Related Parties	-	-	-	-
	Total	-	-	-	-

22 Details of Benami Property (if any) : Nil

23 Charge Details: Details of Registration or satisfaction of charge not registered with ROC: Nil

24 Details of immovable property not held in company name (other than lease where company is lessee): Nil



25 Ratios [Refer sub sch to Note 25]

Particulars	Measure	2024	2023
1 Current Ratio	Times	9.89	2.68
2 Debt-Equity Ratio	Times	-	-
3 Debt Service Coverage Ratio	Times	-	-
4 Return on Equity Ratio	Times	1.23	(3.09)
5 Inventory turnover ratio	Times	-	-
6 Trade Receivables turnover ratio	Times	-	-
7 Trade payables turnover ratio	Times	185.36	263.85
8 Net capital turnover ratio	Times	7.23	3.61
9 Net profit ratio	Percentage	0.20	-33.38%
10 Return on Capital employed	Percentage	0.76	-254.45%
11 Return on Investments	Percentage	NA	NA

26 Borrowings from Banks & Financial institutions

- a) i) Whether the Company has submitted the Return of Book debts to the Banks/Financial Institutions - **Not Applicable**
 ii) Whether the returns filed are in Agreement with Books of Accounts - **Not Applicable**

Particulars	Reasons for Mismatch	Amount As per Books	Amount As per Statement	Diff
-	-	-	-	-

- b) Whether the Company has used the borrowings obtained from the Banks/Financial Institutions for the purpose for which the same is obtained - **NA**

27 The Company has not traded or invested in Crypto currency or virtual currency during the year.

As per our report of even date
 For MUKUNDA SHIVA & ASSOCIATES
 Chartered Accountants

SHIVA PRAKASH H S
 Partner
 Membership No. 219090
 Place: Bangalore
 Date: 06/09/2024



For ORGANIZATION FOR RARE DISEASES INDIA

PRASANNAKUMAR
 BASAYYA SHIROL
 Director
 DIN:05351127
 Place: Bangalore
 Date: 06/09/2024



SANGEETA
 KAVINDRA BARDE
 Director
 DIN:00034810
 Place: Mumbai
 Date: 05/09/2024



Sub Schedule to Note 25

(Amount in Lakhs except other wise stated)

Particulars	2024	2023	% of Change	Reasons for changes more than 25%
1 Current Ratio= Current Assets/Current Liabilities	9.89	2.68		
Current Assets	62.16	16.40		
Trade Receivables				
Cash and Cash Equivalents	55.60	10.48		
Other Current Assets	6.56	5.91		
Current Liabilities	6.28	6.12	269.26%	Change is due to Increase in Cash and Cash Equivalent
Short-term Borrowings	-	-		
Trade Payables	1.22	0.46		
Other Current Liabilities	5.06	5.66		
Short-term Provisions	-	-		
Debt-Equity Ratio = Total Debt/ Total Shareholders				
2 Equity	-	-	-	Not Applicable
Debt	-	-		
Equity	61.67	14.63		
3 Debt Service Coverage Ratio= EBITDA/Interest				
EBITDA	47.60	(36.73)		
Interest	-	-		
Return on Equity Ratio= Net Earnings/ Average Shareholders equity				
4 Shareholders equity	1.23	(3.09)		
Net Earnings	47.03	(37.22)		
Average Shareholders equity	38.15	12.06	-139.93%	Change is due to increase in surplus during the year
Opening shareholders equity	14.63	9.49		
Closing shareholders equity	61.67	14.63		
Inventory turnover ratio = Cost of Goods Sold/ Average Inventory				
5 Average Inventory	-	-		
Cost of Goods Sold	-	-		
Average Inventory	-	-		
Average Inventory = (Opening Inventory + Closing Inventory)/2	-	-		
Opening Inventory	-	-		
Closing Inventory	-	-		
Trade Receivables turnover ratio = Net Credit Sales/Average Accounts Receivable				
6 Net Credit Sales	-	-		
Average accounts receivable	-	-		
Opening Accounts Receivables	-	-		
Closing Accounts Receivables	-	-		
Trade payables turnover ratio= Net Credit Purchases/Average Accounts Payables				
7 Purchases/Average Accounts Payables	185.36	263.85		
Net Credit Purchases	156.17	107.40		
Average accounts Payable	0.84	0.41	-29.75%	Change is due to increase in expenses comparable to previous year
Opening Accounts Payable	0.46	0.35		
Closing Accounts Payable	1.22	0.46		
8 Net capital turnover ratio	7.23	3.61		
Turnover	239.03	111.51		
Average Net Working Capital	33.08	30.90	100.27%	Changes owing due to increase receipts by way of donation and sponsorship
Opening Net Working Capital	10.28	51.53		
Closing Net Working Capital	55.88	10.28		
9 Net profit ratio= Net profit/ Revenue	19.67%	-33.38%		
Net Profit	47.03	(37.22)		
Turnover	239.03	111.51	-158.94%	Changes owing due to increase in the surplus compared to last year
Return on Capital employed = EBIT/Capital Employed				
10 EBIT	76.26%	-254.45%	-129.97%	Change is due to increase in the surplus during the year
EBIT	47.03	(37.22)		
Capital Employed	61.67	14.63		
11 Return on investment			NA	Not Applicable



ORGANIZATION FOR RARE DISEASES INDIA
 NO.180/2, FLAT NO.114, SWARNA SILICON MINOS BASAVANNA NAGAR, HOODI, BANGALORE-560048
 CIN: U85100KA2014NPL074467
 Non-current assets

3.1 Property, Plant & Equipments & Intangible Assets

(Amount in Lakhs except other wise stated)

Particulars Of Asset	Gross Block				Depreciation and Amortization				Net Block		
	Cost As On 01.04.2023	ADDITIONS DURING THE YEAR	DELETION DURING THE YEAR	COST AS ON 31.03.2024	AS ON 01.04.2023	FOR THE YEAR	DELETION DURING THE YEAR	AS ON 31.03.2024	AS ON 31.03.2024	AS ON 31.03.2023	
Property, Plant & Equipment											
Computers & Softwares	3.40	-	-	3.40	2.50	0.50	-	3.00	0.40	0.90	
Electrical Equipments	1.09	-	-	1.09	1.09	-	-	1.09	-	-	
Furniture & Fixtures	0.27	-	-	0.27	0.09	0.03	-	0.11	0.16	0.18	
TOTAL(A)	4.76	-	-	4.76	3.68	0.53	-	4.21	0.56	1.09	
Intangible Asset											
Trademark	0.37	-	-	0.37	0.10	0.04	-	0.14	0.23	0.27	
TOTAL(B)	0.37	-	-	0.37	0.10	0.04	-	0.14	0.23	0.27	
TOTAL (A+B)	5.13	-	-	5.13	3.78	0.58	-	4.35	0.79	1.36	
Previous Year	4.58	0.56	-	5.13	3.29	0.49	-	3.78	1.36	1.29	

The recoverable amount of all assets exceeds the carrying amount, as at 31st March, 2024 hence the Company has not recognized any impairment losses as required by AS 28 as at that date.



ORGANIZATION FOR RARE DISEASES INDIA

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Application of Income for the year 2023-24

Particulars	Amount	Amount
Application of Income of the Previous year applied to charitable or religious purposes in India during the year 2023-24		
Gross Income for the year 2023-24		2,40,22,346
Net Income available for application		2,40,22,346
Application of Income		
Revenue Expenditure (Excluding Depreciation)	1,92,62,787	
Capital Expenditure	-	
Total application of Income	1,92,62,787	
(Less): Utilized for Accumulation u/s 11(2)	9,48,783	
(Less): Amount actually not paid	4,90,303	
Amount allowed as application		1,78,23,701
Net Income available for accumulation		61,98,645
- 11(1): Accumulation to the extent of 15%		36,03,352
- 11(2): Amount accumulated for specified purpose		25,95,293

