Regd Office: Grape Garden, No.30, 3rd "A" Cross, 18th Main, 6th Block, Koramangala, Bengaluru - 560095

Balance Sheet as at 31st March, 2023 - FCRA

(Amount in Rs.)

Particulars	Notes	As at 31st March, 2023	As at 31st March, 2022
Equity and Liabilities			
Shareholders' Funds			
Reserves and Surplus	3	17,57,614	17,55,674
		17,57,614	17,55,674
Non-current Liabilities			
Fund Balances	4	1,42,38,087	1,12,84,565
Long Term Provisions	5	5,89,804	4,87,456
		1,48,27,891	1,17,72,021
Current Liabilities			
Short Term Provisions	6	4,24,378	1,94,895
Other Current Liabilities	7	2,71,095	1,87,339
		6,95,473	3,82,234
Total Equity & Liabilities		1,72,80,978	1,39,09,929
Assets			
Non-current Assets			
Property, Plant and Equipment	8		
Tangible assets		3,04,259	3,72,174
Intangible assets		8,871	12,421
		3,13,130	3,84,595
Current Assets			
Cash and Bank Balances	9	1,53,30,902	1,15,35,321
Short-term Loans and Advances	10	- 1	1,25,327
Other Current Assets	11	16,36,946	18,64,686
		1,69,67,848	1,35,25,334
Total Assets		1,72,80,978	1,39,09,929

# Significant Accounting Policies and key accounting estimates and judgements

The accompanying notes from 1 to 15 form an integral part of the Financial Statements

As per our report of even date attached

For PKF Sridhar & Santhanam LLP

Firm Regn. No.:

003990\$/\$200018

BANGALOR

Chartered Accountants

F.R.N. 003990S/S200018

For and on behalf of the Board of Directors of

Parinaam Foundation

CIN:U93090KA2008NPL045840

Seethalakshmi M

Partner

Membership No. 208545

Sarosh J. Ghandy

Director

DIN:00031237

Sauch J. Egl

Mallika Ghosh

**Executive Director** 

DIN:06742271

Place : Bengaluru

Date: 28/08/2023

Date: 28/08/2023

Date: 28/08/2023

Regd Office: Grape Garden, No.30, 3rd "A" Cross, 18th Main, 6th Block, Koramangala, Bengaluru - 560095 Statement of Income and Expenditure for the year ended 31 March, 2023 - FCRA

(Amount in Rs.)

		For the	For the year ended 31 March, 2023					
Particulars	Note	Unrestricted Funds	Restricted Funds	Total	For the year ended 31 March, 2022			
Income								
Donations Received/Recognised	12	-	2,09,92,863	2,09,92,863	1,61,59,653			
Other Income	13	68,386	-	68,386	44,201			
Total Income (I)		68,386	2,09,92,863	2,10,61,249	1,62,03,854			
Expenditure								
Program Implementation Costs	14	-	2,09,21,398	2,09,21,398	1,61,04,163			
Other Administrative expenses	15	64,240	<u>=</u>	64,240	1,03,184			
Depreciation	8	-	71,465	71,465	99,804			
Total Expenditure (II)		64,240	2,09,92,863	2,10,57,103	1,63,07,151			
Surplus/(Deficit) before tax [(I)-(II)]		4,146	-	4,146	(1,03,297)			
Tax Expense			=	-	-			
Surplus/(Deficit) after tax		4,146	<b>–</b> 0	4,146	(1,03,297)			

# Significant Accounting Policies and key accounting estimates and judgements

The accompanying notes from 1 to 15 form an integral part of the Financial Statements

As per our report of even date attached

For PKF Sridhar & Santhanam LLP

BANGALORE

Chartered Accountants

F.R.N. 003990S/S200018

For and on behalf of the Board of Directors of

Parinaam Foundation

CIN:U93090KA2008NPL045840

Seethalakshmi M

Place : Bengaluru

Partner

Membership No. 208545

Sarosh J. Ghandy

Director

DIN:00031237

Hand J. Lyl

Mallika Ghosh

**Executive Director** 

DIN:06742271

Date: 28/08/2023 Date: 28/08/2023

Date: 28/08/2023

Regd Office: Grape Garden, No.30, 3rd "A" Cross, 18th Main, 6th Block, Koramangala, Bengaluru - 560095

Receipts and Payments Account for the Period ended 31 March, 2023 - FCRA

(Amount in Rs.)

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance :			Administrative Expenses		
- Cash	1,830		General and admin expenses		4,440
- Bank	66,33,491	66,35,321	Professional and Consultancy charges		59,800
Donations Received			Program Implementation Costs		
Urban Ultra Poor Program	1,95,73,177		For Urban Ultra Poor Program	1,80,33,511	
Academic Adoption Program	36,22,765	2,31,95,942	For Academic Adoption Program	27,95,311	
			For Financial Literacy	5,841	
			For Covid Relief Program	86,736	2,09,21,399
Other Income					
Interest on SB and FD		8,16,625			
Other Receipts			Other Assets		
Fixed Deposit Accounts	49,48,358		Non-FCRA Control A/c	7,861	7.861
Non-FCRA Control A/c	91,616				
Provisions	3,31,831		Closing Balance :		
Prepaid Expenses	1,17,603		- Cash	2,144	
Other Receivables	1,87,106	56,76,514	- Bank	1,53,28,758	1,53,30,902
TOTAL		3,63,24,402	TOTAL		3,63,24,402

As per our report of even date attached

For PKF Sridhar & Santhanam LLP

Firm Regn. No : 003990S/S200018

BANGALORE

Chartered Accountants

F.R.N. 003990S/S200018 SHAR & SAN For and on behalf of the Board of Directors of

Parinaam Foundation

CIN:U93090KA2008NPL045840

Seethalakshmi M

Partner

Membership No. 208545

Date: 28/08/2023

Place : Bengaluru

Sarosh J. Ghandy

Director

DIN:00031237

Mallika Ghosh

Executive Director

DIN:06742271

Date: 28/08/2023

Date: 28/08/2023

Regd Office: Grape Garden, No.30, 3rd "A" Cross, 18th Main, 6th Block, Koramangala, Bengaluru - 560095 Notes to the Financial Statements for the year ended 31 March, 2023 - FCRA

### Company overview

Parinaam Foundation is a not for profit organization founded in the year 2008 to cater to the educational and healthcare needs of the Urban Poor. The Company is working towards converting stumbling blocks into stepping stones on a pathway of "change" that will have multiple impacts on the poor, and lead to a "better life" for themselves and their future generations. The Company is registered under Section 8 of Companies Act, 2013 and is recognized under section 12A of the Income Tax Act, 1961. Parinaam Foundation is also registered under the Foreign Contribution (Regulation) Act, 2010. Further, Parinaam Foundation got approval from ROC under Ministry of Corporate Affairs for undertaking CSR Activities vide Registration number CSR00000807.

### Significant Accounting Policies and key accounting estimates and judgements 2

# 2.1 Basis of preparation of financial statements

The financial statements are prepared in accordance with the Generally Accepted Accounting Principles ('GAAP') in India under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act 2013 ('the Act) read with Rule 7 of Companies (Accounts) Rules, 2014, the relevant provisions of the Companies Act, 2013, to the extent applicable. The accounting policies have been applied consistently to the periods presented in these financial statements.

The Company is a Small and Medium sized Company (SMC) as defined in general instruction in respect of Accounting Standard notified by Companies Accounting Standard Rules 2006. Accordingly, the Company has complied with the Accounting Standard as applicable to Small and Medium Sized Company.

# 2.2 Use of estimates and judgements

The preparation of financial statements in accordance with Generally Accepted Accounting Principles ( 'GAAP') in India requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. The estimates and assumption used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from those estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognized prospectively in current and future periods.

### Current and non - current classification

All assets and liabilities are classified into current and non - current.

Any asset or liability is classified as current if it satisfies any of the following conditions:

- a) The asset/liability is expected to be realized/settled in the Company's normal operating cycle;
- b) The asset is intended for sale or consumption;
- c) The asset/liability is held primarily for the purpose of trading;
- d) The asset/liability is expected to be realized/settled within twelve months as per the reporting period;
- e) The assets is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date;
- f) In the case of a liability, the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

All other assets and liabities are classified as non - current.

For the purpose of current/non-current classification of assets and liabilities, the Company has ascertained its normal operating cycle as twelve months. This is based on the nature of services and the time between the acquisition of assets or inventories for processing and their realization in cash and cash equivalents.

# 2.4 Property, Plant & Equipment

# Measurement at recognition:

An item of PPE that qualifies as an asset is measured on initial recognition at cost. Following initial recognition, items of PPE are carried at its cost less accumulated depreciation and accumulated impairment loss. The assets of the Company are carried with residual value of 5% as per management estimate.

The cost of an item of PPE comprises of its purchase price including import duties and other non-refundable purchase taxes or levies, directly attributable cost of bringing the asset to its working condition for its intended use and the initial estimate of decommissioning, restoration and similar

liabilities, if any. Any trade discounts and rebates are deducted in arriving at the purchase price.

Depreciation has been provided on straight line method over the useful life of the assets specified in Schedule II of the companies Act, 2013. Depreciation on additions during the year is provided on a pro-rata basis for the period of addition. Leasehold improvements are amortised over the duration of the lease.

# Intangible assets under development:

All the expenses incurred for development of software, qualifies the parameters set out in the Accounting standard - 26, which is not completed on the et are IL date of balance sheet are recognized as "Intangibles under development".

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### 2.5 Revenue Recognition

(a) All voluntary contributions received during the year are towards the objectives of the Company and are accounted on the date of receipt.

As per Fund Based Accounting principle, any contribution received of which usage are restricted by the donors are credited to a separate fund account and reflected separately in the balance sheet under the fund name. When a revenue expenditure is incurred, the same is debited to Income and Expenditure account and a corresponding amount are transferred from the concerned fund account to the credit of income and Expenditure account.

When a capital expenditure is incurred, the relevant assets account is debited which is depreciated as per AS 10. Thereafter, the concerned restricted fund account is treated as deferred income, to the extent of cost of assets, and is transferred to the credit of the income and expenditure account in proportion to the depreciation charged every year.

- (b) Voluntary contributions that are not subject to any restriction from donor are credited to Income & Expenditure account on the date of receipt. Any surplus or deficit in the Income & Expenditure Account shall be transferred to Unrestricted fund.
- (c) Interest income on Savings Bank accounts and Fixed Deposits are accounted on accrual basis. Interest earned out of restricted fund are credited to concerned fund account and and Interest earned out of Unrestricted funds are credited to Income & Expenditure Account.
- (d) Service Income are recognized on accrual basis.

### 2.6 Employee benefits

- (i) Defined contribution plan: Contribution to providend fund, labour welfare fund and ESI are deposited with the appropriate authorities and charged to the statement of profit & loss on accrual basis. The Company has no further obligations under these plans beyond its monthly contributions.
- (ii) Defined Benefit Plan: The Company provides for retirement benefits in the form of Gratuity & Leave encashment. The Company's Gratuity plan is a defined benefit plan. The present value of gratuity & Leave Encashment obligation under such defined plan is determined based on acturial valuation carried out by an independent actuary using the project unit credit method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit seperately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under the defined benefit plans, is based on the market yields on Government securities as at the valuation date having maturity periods approximating to the terms of the related obligations. Acturial gains and losses are recognized immediately in the Statement of profit and loss.

### 2.7 Foreign exchange transactions

Foreign currency transactions are recorded at the rates of exchange prevailing on the dates of the respective transactions.

### 2.8 Cash & Cash equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

# 2.9 Provisions and Contingent Liabilities

Provisions are recognized when the Company has a present obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

Contingent Liabilities are disclosed when the Company has a possible obligation or a present obligation and it is probable that a cash flow not be required to settle the obligation.

# 2.10 Provision for Taxation

The Company is registered under section 25 of the Companies Act, 1956 and is recognized under section 12A of the Income Tax Act, 1961 and Company has applied its income for the objective of trust as per the limit prescribed in the Income Tax Act, 1961, hence there are no tax liability arising on the Company's activity.

Since there is no liability for income taxes the Company has not recognized deferred taxes arising out of timing difference on a prudent basis.

# 2.11 Earning Per Share

Basic earnings per share is computed by dividing the surplus/(deficit) after tax by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the surplus/(deficit) after tax as adjusted for expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

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# NOTE - 3: RESERVES & SURPLUS

(Amount in Rs.)

Particulars	As at 31st March, 2023	As at 31st March, 2022
UNRESTRICTED FUNDS (FCRA)		
Opening Balance	17,55,674	18,58,971
Add/(Less): Transfer between Funds	(2,206)	-
Add: Surplus/(Deficit)	4,146	(1,03,297)
Closing Balance (A)	17,57,614	17,55,674
Total Reserves and Surplus (A+B)	17,57,614	17,55,674

NOTE - 4 : FUND BALANCES

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	4.1	,,,	v					13.

Particulars	As at 31st March, 2023	As at 31st March, 2022
Academic Adoption Program - (FCRA)  Opening Balance  Add: Donations received  Add: Interest accrued/received  Less: Utilized  Add/(Less): Transfer between Funds  Closing Balance  Academic Adoption Program - Education Support (FCRA)  Opening Balance  Add: Donations received  Add: Interest accrued/received  Less: Utilized  Add/(Less): Transfer between Funds  Closing Balance		
Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance  Academic Adoption Program - Education Support (FCRA) Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds  Closing Balance  Closing Balance		
Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance  Academic Adoption Program - Education Support (FCRA) Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance  Closing Balance		
Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance  Academic Adoption Program - Education Support (FCRA) Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance	82,72,764	80,29,517
Less: Utilized Add/(Less): Transfer between Funds Closing Balance  Academic Adoption Program - Education Support (FCRA) Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance	31,84,627	11,04,403
Add/(Less): Transfer between Funds  Closing Balance  Academic Adoption Program - Education Support (FCRA)  Opening Balance  Add: Donations received  Add: Interest accrued/received  Less: Utilized  Add/(Less): Transfer between Funds  Closing Balance	3,25,225	54,102
Closing Balance  Academic Adoption Program - Education Support (FCRA)  Opening Balance  Add: Donations received  Add: Interest accrued/received  Less: Utilized  Add/(Less): Transfer between Funds  Closing Balance	(7,53,933)	(8,86,256)
Academic Adoption Program - Education Support (FCRA)  Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds  Closing Balance	(1,96,008)	(29,002)
Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance	1,08,32,675	82,72,764
Opening Balance Add: Donations received Add: Interest accrued/received Less: Utilized Add/(Less): Transfer between Funds Closing Balance		
Add: Interest accrued/received  Less: Utilized  Add/(Less): Transfer between Funds  Closing Balance	20,27,966	27,58,471
Less: Utilized Add/(Less): Transfer between Funds Closing Balance	4,38,138	3,15,591
Add/(Less): Transfer between Funds  Closing Balance	64,448	2,87,078
Closing Balance	(20,41,378)	(13,62,176)
	(1,63,361)	29,002
Urban Ultra Poor Program (FCRA)	3,25,813	20,27,966
Opening Balance	5,43,683	40,81,312
Add: Donations received	1,95,73,177	71,30,435
Add: Interest accrued/received	3,08,292	1,17,107
Less: Utilized	(1,80,33,511)	(1,07,85,171)
Add/(Less): Transfer between Funds	3,61,575	-
Closing Balance	27,53,216	5,43,683

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(Amount in Rs.)

		(Amount in Rs.)
Particulars	As at 31st March, 2023	As at 31st March, 2022
E: LIVI P. (ECD.)	Water, 2023	Waten, 2022
Financial Literacy Program (FCRA)		
Opening Balance	7,232	9,82,425
Add: Donations received	-	-
Add: Interest accrued/received	-	38,963
Less: Utilized	(5,841)	(10,14,156)
Closing Balance	1,391	7,232
COVID Relief Program - FCRA		
Opening Balance	41,852	1,84,465
Add: Donations received	-	18,80,895
Add: Interest accrued/received	50,274	37,566
Less: Utilized	(86,737)	(20,61,074)
Add/(Less): Transfer between Funds	- (00,707)	-
Closing Balance	5,389	41,852
	As at 31st	As at 31st
	March, 2023	March, 2022
Deferred Income		
Opening Balance	3,91,068	4,41,887
Add: Additions made during the year	-	48,060
Less: Transferred to Statement of Income & Expenditure	(71,465)	(98,879)
Less: Adjustments for shortfall in deferred income		-
Closing Balance	3,19,603	3,91,068
TOTAL	1,42,38,087	1,12,84,565

NOTE - 5 : LONG TERM PROVISIONS

(Amount in Rs.)

NOTE - 5 . LONG TERM TROVISIONS		(Amount in Ks.)
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	As at 31st March, 2023	As at 31st March, 2022
Provision for Gratuity	3,89,133	3,81,507
Provision for Leave Encashment	2,00,671	1,05,949
TOTAL	5,89,804	4,87,456

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Dentionless	As at 31st	As at 31st
Particulars	March, 2023	March, 2022
Provision for Gratuity - short term	68,583	67,23
Provision for Leave Encashment - short term	74,085	39,11
Audit Fees Payable	-	70,00
Program and other Expenses payable	2,81,710	18,54
TOTAL	4,24,378	1,94,89
NOTE - 7 : OTHER CURRENT LIABILITIES		
Particulars	As at 31st March, 2023	As at 31st March, 2022
Statutory Dues	94,240	1,65,92
Retention Money	15,756	16,34
Sundry Creditors	1,61,099	5,07
TOTAL	2,71,095	1,87,33
NOTE - 9 : CASH AND BANK BALANCES		
Particulars	As at 31st	As at 31st
	March, 2023	March, 2022
I. Cash and Cash Equivalents: Bank Balances		
- In Current Accounts	51 500	51.50
	51,590	51,59
- In Saving Bank Accounts	1,52,77,168	65,81,90
- Deposits with original maturity of less than 3 months	2 144	1 02
Cash in hand	2,144 1,53,30,902	1,83 <b>66,35,32</b>
TOTAL -A	1,53,30,902	00,35,32
II. Other Bank Balance:		
Deposits with original maturity of more than 3 months but less than 12 months	-	-
Deposits with original maturity of more than 12 months	-	49,00,00
TOTAL -B	-	49,00,00
GRAND TOTAL (A+B)	1,53,30,902	1,15,35,32
NOTE - 10 : SHORT - TERM LOANS AND ADVANCES		
	As at 31st	As at 31st
Particulars	March, 2023	March, 2022
Unsecured and Considered Good		
- Program and other Advances	_	1,25,32
TOTAL	_	1,25,32
		1,20,02
NOTE - 11 : OTHER CURRENT ASSETS	As at 31st	As at 31st
Particulars	March, 2023	March, 2022
Interest Accrued on Fixed Deposits	-	48,35
TDS Receivable	4,84,642	5,47,55
Prepaid Insurance		1,17,60
Other Receivables	11,52,304	11,51,17
TOTAL	16,36,946	18,64,68

Firm Regn. No.: P. M. O. SANGALORE

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NOTE - 12 : DONATIONS RECEIVED/RECOGNISED	T			(Amount in Rs.) For the year	
Particulars	For the	ended 31st			
	Unrestricted	Restricted	Total	March 2022	
FCRA					
Urban Ultra Poor Program	-	1,81,01,931	1,81,01,931	1,08,50,051	
Academic Adoption Program	- 1	27,98,355	27,98,355	22,34,372	
Financial Literacy Program	-	5,841	5,841	10,14,150	
Covid Relief Program	-	86,736	86,736	20,61,074	
TOTAL (a+b)	-	2,09,92,863	2,09,92,863	1,61,59,653	
NOTE - 13 : OTHER INCOME				(Amount in Rs.)	
Particulars	ch 2023	For the year ended 31st			
	Unrestricted	Restricted	Total	March 2022	
Interest Received on Fixed Deposits and Savings Account	68,386		68,386	44,20	
TOTAL	68,386	-	68,386	44,20	
NOTE - 14 : PROGRAM IMPLEMENTATION COSTS  Particulars  For the year ended 31 March 2023					
	Unrestricted	Restricted	Total	March 2022	
For Urban Ultra Poor Program	-	1,80,33,511	1,80,33,511	1,07,53,15	
For Academic Adoption Program	-	27,95,311	27,95,311	22,32,39	
For Financial Literacy	=	5,841	5,841	10,14,15	
For Covid Relief Program	-	86,736	86,736	20,61,07	
	1 - 1			43,39	
For General				100.000.00	
	-	2,09,21,399	2,09,21,399	1,61,04,163	
TOTAL	-	2,09,21,399	2,09,21,399	- Lander de	
For General TOTAL  NOTE - 15 : OTHER ADMINISTRATIVE EXPENSES		2,09,21,399		1,61,04,163  (Amount in Rs.)  For the year	
TOTAL				(Amount in Rs.,	
NOTE - 15 : OTHER ADMINISTRATIVE EXPENSES  Particulars	For the y	year ended 31 Marc	th 2023 Total	(Amount in Rs. For the year ended 31st March 2022	
NOTE - 15 : OTHER ADMINISTRATIVE EXPENSES  Particulars  General and Admin Expenses	For the y Unrestricted 4,402	year ended 31 Marc	th 2023 Total 4,402	(Amount in Rs. For the year ended 31st March 2022	
NOTE - 15 : OTHER ADMINISTRATIVE EXPENSES  Particulars  General and Admin Expenses Professional and Consultancy charges	For the y	year ended 31 Marc	th 2023 Total	(Amount in Rs. For the year ended 31st March 2022	
NOTE - 15 : OTHER ADMINISTRATIVE EXPENSES	For the y Unrestricted 4,402	year ended 31 Marc	th 2023 Total 4,402	(Amount in Rs. For the year ended 31st March 2022	

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Firm Regn. No.:

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TE 8. Property, Plant & Equipment - FCRA

									(A	mount in Rs.)
Particulars	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	As at	Additions	Deduction/	As at	As at	For the	Deduction/	As at	As at	As at
	01.04.2022		Adjustment	31.03.2023	01.04.2022	Period	Adjustment	31.03.2023	31.03.2023	31.03.2022
ngible Assets										
mputers	5,23,350	-	-	5,23,350	4,87,880	<b>*</b>	-	4,87,880	35,470	35,470
fice Equipment	86,627	-	-	86,627	34,418	12,731	140	47,149	39,478	52,209
niture & Fixtures	2,95,000	(m)		2,95,000	76,093	28,025	-	1,04,118	1,90,882	2,18,907
ise Hold Property	1,39,175	-	-	1,39,175	73,587	27,159	-	1,00,746	38,429	65,588
TAL (A)	10,44,152	-		10,44,152	6,71,978	67,915	-	7,39,893	3,04,259	3,72,174
EVIOUS YEAR (A)	9,96,092	48,060	-	10,44,152	5,77,838	94,140	-	6,71,978	3,72,174	4,18,254
angible Assets										
mputer Software	77,041	2. <b>=</b>	-	77,041	64,620	3,550	( <u>-</u> )	68,170	8,871	12,421
TAL (B)	77,041	( e	2	77,041	64,620	3,550	-	68,170	8,871	12,421
EVIOUS YEAR (B)	77,041	-	1	77,041	58,963	5,657	-	64,620	12,421	18,078
pital WIP (C)	-	-	1	-		-	-	-		-
EVIOUS YEAR (C)	-	-	-	-	-	-	-	n=	_	-
TAL(A) + (B) + (C)	11,21,193	-	-	11,21,193	7,36,598	71,465		8,08,063	3,13,130	3,84,595
EVIOUS YEAR $(A) + (B) + (C)$	10,73,133	48,060	-	11,21,193	6,36,801	99,797	-	7,36,598	3,84,595	4,36,332

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Hand J. Spanly