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## **KEDIA AGRAWAL & CO**

#### CHARTERED ACCOUNTANTS

### **AUDIT REPORT**

We have examined the Balance sheet, Receipt & Payment and Income & Expenditure of GRAM SATHI, AT & PO: UPAR CHAKMADHIYA VIA: KATORIA, BANKA, BIHAR, 813106 for ended 31st March 2024, which are in agreement with the books of account maintained at their office.

We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept at head office.

In our opinion and to the best of our information, and according to information given to the said accounts give a true and fair view.

UDIN - 24309852BKDFFY9413

Date: 14-09-2024

Place: Jamshedpur

For Kedia Agrawal & Co (Chartered Accountants)

Nidin Kedia

CA Nitin Kumar Kedia (Partner)

Mem. No. - 309852

E-mail: kediaagrawalco@gmail.com

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106 Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157 CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	Schedule	As on 31.03.2024	As on 31.03.2023
PARTICUCARS	Scriedule	Amount (Rs.)	Amount (Rs.
SOURCES OF FUNDS			
CAPITAL FUNDS	A	3,16,974.98	3,16,974.98
Unsecured Loans		8,39,800.00	8,39,800.00
CURRENT LAIBILITIES & PROVISIONS			
Assets Fund	В	1,76,741.25	
Sundry Creditors	c	7,80,975.00	9,50,723.00
Others Payable	D	27,97,761.18	6,01,750.00
Unspent Grant	D E	1,10,84,518.00	1,174.50
INCOME AND EXPENDITURE ACCOUNT		22,142.63	5,391.40
TO	TAL	1,60,18,913.04	27,15,813.88
APPLICATION OF FUNDS			
FIXED ASSETS	F	3,41,504.42	1,42,123.43
CURRENT ASSETS, LOANS & ADVANCES RECEIVABLES			
Cash and Bank Balances	G	87,35,436.06	4,60,650.45
Loans, Advances Receivables and Deposits	н	37,34,472.04	13,006.00
Grant Receivables	1	29,09,771.52	21,00,034.00
TDS Receivables		2,97,729.00	
TO	TAL	1,60,18,913.04	27,15,813.88

Schedules referred above form an integral part of the Balance Sheet.

In terms of our separate report of even date

For M/S KEDIA AGRAWAL & CO.

Chartered Accountants

Firm Registration Number: 328393E

Nidia Kedic

CA NITIN KUMAR KEDIA, PARTNER Membership Number: 309852

UDIN: 24709852BKD FF Y9413

Place: Jamshedpur

Date: 14<sup>th</sup> September' 2024

For GRAM SATHI

Devanand Kumar Managing Trustee

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106 Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

		As on 31.03.2024	As on 31.03.2023
PARTICULARS	Schedule	Amount (Rs.)	Amount (Rs.
INCOME			
Grants	1	2,65,60,796.98	85,15,504.00
Donations & Subscriptions			1,000
Members		21,500.00	15,000.00
Public			1,70,000.00
Institutional	K	12,350.00	
Bank Interest	L	20,249.00	6,362.00
TOTAL		2,66,14,895.98	87,06,866.00
EXPENDITURE			
Programme Expenses (National Project)			
Farmer Producers Organisation (FPO)-NABARD (Godda)		(4)	3,49,964.00
Farmer Producers Organisation (FPO)-NABARD (Dumka)			3,49,964.00
Rural Mart-NABARD			10,000.00
Climate Change Fund-NABARD		*	1,99,700.00
Group Level Training Program (GLTP)-NABARD		* 1	15,000.00
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and 5BI)	MI	1,11,49,935.00	65,90,876.00
Water Conservation Project for Livelihood Development through	M2	25,70,792.00	
Agriculture Promotion for Marginal farmers, Pakur-Undey Foundation  Mpowered Scale Up Cluster Program-Trickle Up India Foundation	M3	8,23,165.00	
Programme Expenses (Foreign Project)			
Covid 19 Relief to marginalized and under privileged-liv Daya Foundation	N1	1,174.50	
Access to Justice Project Phase II-Kailash Satyarthi Children's	N2	21,90,867.89	
Foundation of America	170		22.22
Bank Charges (FC)			70.80
Organisational Expenses		12,380.62	11,63,869.20
Depreciation	0	22,360.26	22,030.60
Excess of Income Over Expenditure		98,44,220.71	5,391.40
TOTAL		2,66,14,895.98	87,06,866.00

Schedules referred above form an integral part of the Income and Expenditure Account. In terms of our separate report of even date

JAMSHI DPUR

For M/S KEDIA AGRAWAL & CO.

Chartered Accountants

Firm Registration Number: 328393E

Mitin redia

CA NITIN KUMAR KEDIA, PARTNER

Membership Number: 309852

UDIN: 2430985 2 BKDFF 7 9413

Place: Jamshedpur

Date: 14th September\* 2024

For GRAM SATHI



Devanand Kumar Managing Trustee

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106 Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

Schedules forming part of Consolidated Financial Statement for the year ended 31st March' 2024

A. CAPITAL FUND	Group	As on 31.03.2024	As on 31.03.2023
A SAFIRE CORP.	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT) Opening Fund Add: Excess of Income Over Expenditure	A1	3,15,870.98	3,15,870.9
Sub Total (Rs.)		3,15,870.98	3,15,870.9
(FCRA PROJECT) Opening Fund Add: Excess of Income Over Expenditure	A2	1,104.00	1,104.00
Sub Total (Rs.)		1,104.00	1,104.00
Grand Total (Rs.)		3,16,974.98	3,16,974.98
	Correct	4 21 22 222	
B. ASSETS FUND	Group No.	As on 31.03.2024 Amount (Rs.)	As on 31.03.2023 Amount (Rs.)
(NATIONAL PROJECT)  Opening Fund  Add: Addition during the year  Add: Deletion during the year  Less: Depreciation transferred from Income & Expenditure Account	81	56,425.00 3.158.75	· · · · · · · · · · · · · · · · · · ·
Sub Total (Rs.)		53,266.25	
(FCRA PROJECT)  Opening Fund  Add: Addition during the year  Add: Deletion during the year  Less: Depreciation transferred from Income & Expenditure Account	82	1,43,200.00	
Sub Total (Rs.)		1,23,475.00	
Grand Total (Rs.)		1,76,741.25	*
	-		
C. SUNDRY CREDITORS	Group No.	As on 31.03.2024 Amount (Rs.)	As on 31.03.2023 Amount (Rs.)
(NATIONAL PROJECT) Sundry Creditors-RBI CFL Project Sundry Creditors-Lindey Foundation Project	110.	2,43,334.00 5,37,641.00	9,50,723.00
Total (Rs.)		7,80,975.00	9,50,723.00
	Group	As on 31.03.2024	As on 31.03.2023
D. OTHERS PAYABLES	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT) Payable to CFL Coordinators Payable to Staffs Honorarium & Salary Payable Kedia Agrawal & Co. (Chartered Accountants) Shekhar Gigyashu & Associates Amit Mohen Jha (TDS Consultants) Juhi Shaw (Consultant) Supna Devi (House Keeping) Rent Payable Legal & Statutory Payable		6,65,160.80 22,533.00 7,24,580.32 32,491.00 4,800.00 30.00 21,055.30 3,500.00 1,50,192.00	\$2,750.00 42,750.00 5,01,250.00 5,000.00
Legal & Statutory Payable Total (Rs.)		27,97,761.18	6,01,750.00





E. UNUTILIZED GRANT	Group	As on 31.03.2024	As on 31.03.2023
(NATIONAL PROJECT)	No.	Amount (Rs.)	Amount (Rs.)
Centre for Financial Literacy-R&I Bihar (Canera Bank, PNB and SBI)			
Opening Balance			
Add: Grant Received During the Year		89,75,000.00	
ess: Grant Utilised During the year			
Sub Total (Rs.)		89,75,000.00	
Water Conservation Project for Livelihood Development through			
Agriculture Promotion for Marginal farmers, Pakur-Lindey Foundation			
Opening Balance			
Add: Grant Received During the Year		25,70,792.00	
Less: Grant Utilised During the year		25,70,792.00	
Sub Total (Rs.)			
Water Conservation Project for Agriculture East Singhbhum District of			
Iharkahnd-Lindey Foundation			
Opening Balance			
Add: Grant Received During the Year		21,09,518.00	
Less: Grant Utilised During the year			
Sub Total (Rs.)		21,09,518.00	
Mpowered Scale Up Cluster Program-Trickle Up India Foundation			
Opening Balance		0.000	
Add: Grant Received During the Year		8,23,165.00	
Less: Grant Utilised During the year		8,23,165.00	
Sub Total (Rs.)	-	1 10 04 510 00	-
Total (Rs.)	_	1,10,84,518.00	
(FCRA PROJECT)  Covid 19 Relief to marginalized and under privileged-Jiv Daya			
Foundation			
Opening Balance		1,174.50	-
Add: Opening unutilized grant adjusted		1,111	1,174.50
Add: Grant Received During the Year			
Less: Grant Utilised During the year		1.174.50	
Sub Total (Rs.)			1,174.50
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation			
of America			
Opening Balance		*	*
Add: Grant Received During the Year	1	21,88,261.00	
Add: Bank Interest		2,606.89	
Less: Grant Utilised During the year		21,90,867.89	*
Sub Total (Rs.)			
Total (Rs.)			1,174.50
Grand Total (Rs.)		1,10,84,518.00	1,174.50
F. FIXED ASSETS			
(NATIONAL PROJECT)	0	3,96,820.00	2,95,395.00
Gross Block		1,78,790.59	1,53,271.57
Less: Accumulated Depreciation  Net Block Total (Rs.)		2,18,029.41	1,42,123.43
(FCRA PROJECT)		- April and April 2	Al adventus
Gross Block	0	1,43,200.00	
Less: Accumulated Depreciation	15.85	19,725.00	
Sub Total (Rs.)	17	1,23,475.00	
Grand Total (Rs.)		3,41,504.41	1,42,123.43





G. CASH AND BANK BALANCES	Group	As on 31.03.2024	As on 31.03.2023
	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)		20///2000	
Cash in Hand		5,000.00	*:
Cash at Bank	1 1		
Vananchal Gramin Bank, Rikhiya		3,329.99	4,51,031.99
Indian Bank, Deoghar	£1	15,020.32	6,553.60
UCO Bank, Jaipur		1,266.44	795.16
CICI Bank		24,74,448.00	
Axis Bank (RBI CFL)		62,22,103.00	
Axis Bank (TUIF)		3,991.00	
Axis Bank (Legal Account)		9,167.00	
Sub Total (Rs.)		87,34,325.75	4,58,380.75
(FCRA PROJECT)			
Cash in Hand			
Cash at Bank	E2		
State Bank of India, New Defhi		1,015.00	59.00
Union Bank of India, Deoghar		95.31	2,210.70
Sub Total (Rs.)		1,110.31	2,269.70
Grand Total (Rs.)		87,35,436.06	4,60,650.45
	Group	As on 31.03.2024	As on 31.03.2023
H. LOANS, ADVANCES RECEIVABLES AND DEPOSITS	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			
Advance to Vendors & Others		27,29,160.00	6.00
Staff Advance		1,24,416.42	
Legal & Statutory		7,16,253.04	
Rent Security Deposit		13,000.00	13,000.00
Advance to Bank of India (CFL)		1,51,642.58	
Total (Rs.)		37,34,472.04	13,006.00

1. GRANT RECEIVABLES	Group	As on 31.03.2024	As on 31.03.2023
(NATIONAL PROJECT)	No.	Amount (Rs.)	Amount (Rs.)
Micro Enterprise Development Programme (MEDPs)-NABARD BANKA			
Opening Balance (Grant Receivable)		24	58,400.00
Less: Receivable Grant Received During the Year			58,400.00
Add: Grant Received During the Year		Э.	
Less: Grant Utilised During the year			
Sub Total (Rs.)			
Farmer Producers Organisation (FPO)-NABARD (Godda)			
Opening Balance (Grant Receivable)		7,72,834.00	4,22,870.00
Less: Receivable Grant Received During the Year			4,22,870.00
Add: Grant Received During the Year			77,130.00
Less: Grant Utilised During the Year			8,49,964.00
Sub Total (Rs.)		7,72,834.00	7,72,834.00
Farmer Producers Organisation (FPO)-NABARD (Dumka)			
Opening Balance (Grant Receivable)		8,24,949.00	4,37,485.00
Less: Receivable Grant Received During the Year			4,37,485.00
Add: Grant Received During the Year		*	25,015.00
Less: Grant Utilised During the Year			8,49,964.00
Sub Total (Rs.)		8,24,949.00	8,24,949.00
Climate Change Fund-NABARD			
Opening Balance (Grant Receivable)		39,940.00	39,940.00
Add: Grant Received During the Year		+	1,19,820.00
Less: Grant Utilised During the Year		*	1,99,700.00
Sub Total (Rs.)		39,940.00	39,940.00





Particulars	Group	As on 31.03.2024	As on 31.03.2023
Partitionals	No.	Amount (Rs.)	Amount (Rs.)
Group Level Training Program (GLTP)-NABARD			
Opening Balance (Grant Receivable)		15,000.00	1.0
Add: Grant Received During the Year		-	4
Less: Grant Utilised During the Year			15,000.00
Sub Total (Rs.)		15,000.00	15,000.00
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)			
Opening Balance (Grant Receivable)		4,47,311.00	
Less: Receivable Grant Received During the Year	_ 1	4,47,311.00	
Add: Grant Received During the Year		98,92,886.48	61,43,565.00
Less: Grant Utilised During the Year		1,11,49,935.00	65,90,876.00
Sub Total (Rs.)		12,57,048.52	4,47,311.00
Grand Total (Rs.)		29,09,771.52	21,00,034.00

, GRANT RECEIVED DURING THE YEAR	Group	As on 31.03.2024	As on 31.03.2023
I. GRANT RECEIVED DURING THE YEAR	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			- Allan managana
Farmer Producers Organisation (FPO)-NABARD (Godda)		2	77,130.00
Farmer Producers Organisation (FPO)-NABARD (Dumka)	1		25,015.00
Climate Change Fund-NABARD	1 1		1,19,820.00
Rural Mart-NABARD			10,000.00
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)		98,92,886.48	61,43,565.00
Centre for Financial Literacy-RBI Bihar (Canera Bank, PNB and SBI)	n	89,75,000.00	51471 - TW/ C127/A
Water Conservation Project for Livelihood Development through		25 70 703 00	
Agriculture Promotion for Marginal farmers, Pakur-Lindey Foundation		25,70,792.00	
Water Conservation Project for Agriculture East Singhbhum District of		24 00 510 00	
Jharkahnd-Lindey Foundation		21,09,518.00	
Mpowered Scale Up Cluster Program-Trickle Up India Foundation		8,23,165.00	
Total (Rs.)		2,43,71,361.48	63,75,530.00
(FCRA PROJECT)			
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of		21,88,261.00	
America	12	21,00,201.00	
Add: Previous Year Unspent Grant- Covid 19 Relief to marginalized and under privileged-Jiv Daya Foundation		1,174.50	
Total (Rs.)		21,89,435.50	
Grand Total (Rs.)		2,65,60,796.98	63,75,530.00

	Group	As on 31.03.2024	As on 31.03.2023
K. INSTITUTIONAL DONATIONS	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			
Give Do		4,850.00	
The Global Fund		7,500.00	
Sub Total (Rs.)		12,350.00	
	Group	As on 31.03.2024	As on 31.03.2023
L. INTEREST RECEIVED	No.	Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			
Vananchal Gramin Bank, Rikhiya		6,673.00	437.00
Indian Bank, Deoghar		6,932.00	5,794.00
UCO Bank, Jaipur		31.00	69.00
Axis Bank (TUIF)		3,991.00	
Sub Total (Rs.)		17,627.00	6,300.00
(FCRA PROJECT)			
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America		2,606.89	
Unallocated interest		15.11	62.00
Sub Total (Rs.)		2,622.00	62.00
Grand Total (Rs.)		20,249.00	6,362.00





M. PROGRAM EXPENSES (NATIONAL PROJECTS)	Group	As on 31.03.2024	As on 31.03.2023
ant Production Do Closes (Intrioring Products)	No.	Amount (Rs.)	Amount (Rs.)
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)	1000	200000000000000000000000000000000000000	20/04/2002
Capital Expenditure for CFL (CAPEX)	M1	2,32,980.00	59,09,176.00
Operational Expenditure for CFL (OPEX)		1,09,16,955.00	6,81,700.00
Sub Total (Rs.)		1,11,49,935.00	65,90,876.00
Water Conservation Project for Livelihood Development through			
Agriculture Promotion for Marginal farmers, Pakur-Lindey Foundation	1		
Personnel Cost	MZ	1,82,711.00	
Administration Cost	THIS.	83,407.00	
Program Cost		19,15,160.00	
Admin Cost 10%		3,89,514.00	
Sub Total (Rs.)		25,70,792.00	
Mpowered Scale Up Cluster Program-Trickle Up India Foundation			
Program Cost		1,08,992.00	
Program Support Cost	M3	5,77,418.00	
Travel & Equipment		21,808.00	
Administration Cost		1,14,947.00	
Sub Total (Rs.)		8,23,165.00	
Grand Total (Rs.)		1,45,43,892.00	65,90,876.00
N. PROGRAM EXPENSES (FOREIGN PROJECTS)	Group	As on 31.03.2024	As on 31.03.2023
n. PROGRAM EXPENSES (FOREIGN PROJECTS)	No.	Amount (Rs.)	Amount (Rs.)
Covid 19 Relief to marginalized and under privileged-Jiv Daya			
Foundation	NI		
Administrative Cost		1,174.50	
Sub Total (Rs.)		1,174.50	
Access to Justice Project Phase II-Kallash Satyarthi Children's Foundation			
of America			
Honorarium		10,91,091.00	
Case Intervention	N2	7,37,603.00	
Project Administration		1,73,000.00	
Admin Cost @ 9%		1,89,173.89	
Sub Total (Rs.)		21,90,867.89	
Grand Total (Rs.)		21,92,042.39	





GRAM SATHI

Regd. Office: VIII & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106 Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

SCHEDULE [O]:- FIXED ASSETS

	1000	GROSS BLOCK					430	DEPRECIATION	K	NET BLOCK	DCK
PARTICULARS	Purchase	AS AT 01.04.2023	ADD.	댐	AS AT 31.03.2024	RATE OF DEP.	AS AT 01.04.1023	DURING THE YEAR	AS AT 31.03.2024	AS AT 31,03,2024	A5 A7 31.01.2023
A. ASSETS OUT OF GENERAL FUND											
Furniture & Fature		74,255.00			74,255.00	10%	30,408.80	4,384.62	34,793.42	39.461.58	43 945 10
Motor Cycle		1,35,745.00			1,35,746.00	15%	75,515.00	9,034,65	84,549,65	51,196.35	60 231 00
Electronic Equipments		44,394.00			44,394.00	15%	24,696.10	2,954.69	27,650.79	16,743.22	19 607 90
Electricals Equipments		6,000,00			90'000'9	10%	3,181.20	281.88	3,463.08	2,536.92	2.818.40
Byraydes		2,000.00			5,000.00	15%	2,781.47	332.78	3,114.25	1,885.75	2,21813
Computer		30,000,00			30,000,00	15%	16,689.00	1,996.65	18,685.65	11,314.35	13,311,00
Digital Camera	30.01.2024		45,000,00		45,000,00	15%		3,375.00	3,375.00	41,625.00	
Sub Total		2,95,395.00	45,000.00	0.00	3,40,395,00		1,53,271.57	22,380.26	1,75,631,83	1.64.763.16	1.42 173.43
B. ASSETS OUT OF TUIF FUND											The state of the s
Office Table	24.12.2023		13,000.00		13,000.00	10%		650.00	650.00	12.350.00	
Edge table	24.12.2023		6,600.00		6,500,00	10%		330.00	330.00	6,270.00	
Office Steel Almirah	07.01.2024		13,000.00		13,000,00	10%		92000	650.00	12.350.00	
Armiess Chair	07.01.2024		10,315.00		10,325.00	10%		516.25	516.25	9.808.75	
HP Printer Smart Tank 525	08:01.2924	. 4	13,500.00		13,500.00	15%		1,012.50	1,012.50	12,487.50	
Sub Total		00.00	56,425.00	0.00	56,425.00		00'0	3,158.75	3,158.75	53,266.25	000
Total National		2,95,395.00	1,01,425.00	00.00	3,96,820,00		1,53,271.57	25,519.01	1,78,790,58	2.18,029.41	1.42,123.43
C. ASSETS OUT OF KSCF US FORA FUND											
Redmi 12C Mobile	15.06.3023		63,000.00		63,000.00	15%		9,450.00	9.450.00	\$3.550.00	
HP Laptop 155	13.07.2023		45,100.00		45,100.00	15%		6,765.00	6765.00	38,335,00	
Smriti Office Locker (Almirah)	12.07.7023		18,600.00		18,600.00	10%		1,860.00	1.860.00	16.740.00	
Office Book Shelf (Almirah)	12.07.2023		16,500.00		16,500.00	10%		1,650.00	1,650.00	14.850.00	
Sub Total		00:00	1,43,200.00	00'0	1,43,200.00		00.00	19,725.00	19,725.00	1,23,475.00	0.00
Total FCRA	N	00:0	1,43,200.00	0.00	1,43,200.00		00:00	19,725.00	19,725.00	3.23,475,00	000
GRAND TOTAL		2,95,395.00	2,44,625.00	0000	5,40,020.00		1,53,271.57	45,244.01	1,98,515.58	3,41,504.41	1,42,123.43
				les	Less: Depreciation transferred to Asset Fund (NFQ)	erred to	Uset Fund (NFC)	3,158.75			
				Less	Less: Depreciation transferred to Asset Fund (FCRA)	red to A	iset Fund (FCRA)	19,725.00			
					Total Depreciation transferred to Assets Fund	ransferre	d to Assets Fund	22.883.75			





Regd. Off.: At & Po. Upar Chakmadhiya, Via: Katoria, Distt: Banka, Bihar 813106

#### Accounting Year Ended 31st March, 2024

#### **NOTES ON ACCOUNTS**

## DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES FOLLOWED FOR PREPARATION OF ACCOUNTS

a) Method of accounting

The Organization is maintaining its accounts on Accrual basis.

b) Recognition of Income & Expenditure

The Entity follows the mercantile system of accounting and recognizes income & expenditure on Cash & Accrual Basis both.

c) Fixed Assets & Depreciation

Depreciation on tangible fixed Assets has been provided on Written down Value at the rates prescribed under section 32 of income tax act, 1961.

d) Events occurring after Balance sheet date

No significant events which could affect the financial position as on 31/03/2024 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.

e) Prior period & extraordinary items

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.

f) Over all Valuation Policy

The accounts have been prepared on historical cost basis and on going concern presumption.



