
AUDITED FINANCIAL STATEMENT

For the Financial Year 2018-2019

31st March 2019

SAHBHAGI SHIKSHAN KENDRA
Sahbhagi Road, Chhatha Meel (Behind Police Fire Station)
Sitapur Road, Lucknow - 226 201 (U.P) India



FORM 10B
[See Rule 17B]

(Audit Report Under Section 12A(b) of the Income-tax Act, 1961, in the case of Charitable or religious trusts or institutions)

We have examined the Balance Sheet of **SAHABHAGI SHIKSHAN KENDRA** as at 31st March, 2019 and the Income and expenditure Account for the period ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Audit. In our opinion proper books of account have been kept by the above named institution so far as appears from our examination of the books.

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

- i) in the case of the Balance Sheet, of the state of Affairs of the above named institution as at 31st March, 2019 and
- ii) in the case of the Income & Expenditure account of the excess of Income over Expenditure of its accounting year ending 31st March, 2019.

The prescribed particulars are annexed hereto.

FOR CHARNALIA BHATIA & GANDHI
CHARTERED ACCOUNTANTS.


(ARUN BHATIA)
Partner



Dtd. : 05-09-2019
UDIN: 19082789AAAAGHI397

ANNEXURE
Statement of Particulars
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purpose in India during that year 57,133,637.00
2. Whether the trust/ institution has exercised the option under clause(2) of the explanation to section 11 (1) ? if so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. NIL
3. Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from the property held under trust wholly/in part only for such purposes. 3,177,648.00
4. Amount of income eligible for exemption under section 11(1)(c) give details NIL
5. Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11(2) NIL
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11-(2) (b)? if so, details thereof NIL
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? if so, the details thereof. NIL



8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year.

a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or

NIL

b) has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(b)(2)(iii) or

NIL

c) has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? if so, the details thereof.

NIL



ANNEXURE

**APPLICATION FOR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF
PERSON REFERRED TO IN SECTION 13 (3).**

1. Whether any part of the income or property of the trust /institution was lent or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. NIL

2. Whether any land, building or other property of the trust/ institution was made, or continued to be made available for the use of the property and the amount of rent or compensation charged if any. NIL

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or other wise? If so, give details. As per
Schedule-I

4. Whether the services of the trust /institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NO

5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so, give details thereof together with the consideration paid. NO

6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received. NO

7. Whether any income or property of the trust /institutions during the previous year to any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO



8. Whether the income or property of the trust/ institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

NO

Schedule-I

1. Salary & Honorarium Paid to Mr. Ashok Kumar Singh Rs. 8,40,000/-
2. Honorarium paid to Dr. Kumkum Tripathi Rs. 4,000/-
3. Consultancy paid to Amit Kumar Singh Rs. 64,000/-
4. Payment to Sahbhagi Shikshan Trust for Consultancy & Accommodation charges Rs. 45,00,384/-



SAHBHAGI SHIKSHAN KENDRA

BALANCE SHEET AS AT 31ST MARCH, 2019

Consolidated	Schedule	Amount (Rs)
SOURCES OF FUNDS		
I. FUND BALANCES:		
a. Capital Fund	[01]	15,504,811
		15,504,811
II. LOAN FUNDS:		
a. Secured Loans		-
b. Unsecured Loans		-
TOTAL	[I + II]	15,504,811
APPLICATION OF FUNDS		
I. FIXED ASSETS		
Gross Block	[04]	1,240,978
Less: Accumulated Depreciation		197,343
Net Block		1,043,636
II. INVESTMENTS		
	[08]	9,452,633
III. CURRENT ASSETS, LOANS & ADVANCES:		
a. Cash & Bank Balance	[05]	20,377,756
b. Sundry Debtors	[06]	-
c. Loans & Advances	[07]	658,231
	A	21,035,987
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Un-utilized Grants	[02]	9,806,650
b. Other Current Liabilities	[03]	6,220,794
	B	16,027,444
NET CURRENT ASSETS	[A - B]	5,008,543
TOTAL Rs.	[I+II+III]	15,504,811

Significant Accounting Policies and
Notes to Accounts

[19]

For:
Charnalia Bhatia & Gandhi
Chartered Accountants

For:
Sahbhagi Shikshan Kendra


[Arun Bhatia]
Partner
MM No. 082789
Firm Regn No. - 012006N

Place : New Delhi
Date : 05-09-2019
UDIN: 19082789AAAAGH1397




[Prabhat Jha]
Member


[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2019		
Consolidated	SCHEDULE	Amount (Rs)
I. INCOME		
Grants	[09]	56,008,371
Other Income	[10]	1,899,738
		57,908,109
II. EXPENDITURE		
Programme Expense	[11]	52,111,497
Administrative Expense	[12]	5,192,580
Depreciation	[04]	197,343
		57,501,420
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	406,689
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		406,689
Significant Accounting Policies and Notes to Accounts	[19]	

For:
Charnalia Bhatia & Gandhi
Chartered Accountants

[Signature]

[Arun Bhatia]
Partner
MM No. 082789
Firm Regn No. - 012006N

Place - New Delhi
Date : 05-05-2019
UDIN: 19082789AAAAGH1397



For:
Sahbhagi Shikshan Kendra

[Signature]

[Prabhat Jha]
Member

[Signature]

[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2019		
Consolidated		Amount(Rs.)
RECEIPTS		
Opening Balance B/f	[13]	21,315,966
Grants Received	[15]	58,411,547
Other Income	[18]	1,899,738
Sale of Fixed Assets		-
TOTAL		81,627,250
PAYMENTS		
Programme Expense	[14]	45,911,672
Administrative Expense	[16]	5,146,778
Purchase of Fixed Assets	[04]	80,181
Closing Balance c/d	[17]	30,488,620
TOTAL		81,627,250
Significant Accounting Policies and Notes to Accounts	[19]	

For:
Charnalia Bhatia & Gandhi
Chartered Accountants

For:
Sahbhagi Shikshan Kendra


[Arun Bhatia]

Partner
M. No. 082789
Firm Regn No. - 012006N

Place: New Delhi
Date: 05-09-2019
UDIN: 19082789AAAAGH1397




[Prabhat Jha]
Member


[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

Schedule-1- Capital Fund	Amount (Rs)
Opening Balance	15,098,122
Less:- Adjustment	-
Add: Excess of Income Over Expenditure	406,689
Total	15,504,811

Schedule-2- Un-utilized Grants	Amount (Rs)
Malteser International : 2477-NIN	1,546,540
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Sitapur, Uttar Pradesh	129,312
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Varanasi, Uttar Pradesh	131,548
Medical treatment and Education Support to Ms. Laxmi	(65,899)
Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh	129,414
Navparivartan – Promoting Inclusive village development through Sustainable interventions	3,624,950
Skill Enhancement Program for Teachers	2,961,563
Service Delivery to Construction Workers	293,491
HRDP Program	310,500
HRDP Program	853,590
Contribution from sale of URMI Sanitary Napkin	218,676
URMI - Waves of Change	(256,746)
Coalition on Child Rights & Development (CCRD)	(70,288)
Total	9,806,650

Schedule-3- Other Current Liabilities	Amount (Rs)
Duties & Taxes	-
Sundry Creditors	6,220,794
Total	6,220,794

Schedule-5- Cash & Bank Balance	Amount (Rs)
Cash in hand	68,307
Cash at Bank	
HDFC Bank A/c No. 50100091358739	8,211,864
HDFC Bank A/c No. 50200025828764 (VARANASI)	27,868
ICICI Bank Ltd A/c No 407401000072	3,107,312
Oriental Bank of Commerce A/c No. 04272010010860	155,623
Punjab National Bank A/c No. 1670000100053898	3,645,132
Punjab National Bank A/c No. 1670000102009590	511,640
Punjab National Bank A/c No. 24915 (SDTT)	293,491
Punjab National Bank A/c No. 48605 (UNICEF)	3,476
Punjab National Bank A/c No. 48614 (BOFEBH)	11,857
Punjab National Bank 138260	4,320,135
Punjab National Bank 012550	21,051
Total	20,377,756

Schedule-6- Sundry Debtors	Amount (Rs)
Total	-



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Schedule-7- Loans & Advances		Amount (Rs)
Advances		26,500
TDS		
FY 2016-17	249,030	
FY 2017-18	312,918	
FY 2018-19	69,783	631,731
Total		658,231

Schedule-8 - INVESTMENTS		Amount (Rs)
Fixed Deposits with Punjab National Bank		4,892,844
Fixed Deposits with HDFC Bank		4,443,411
		9,336,255
Add:- Accrued Interest (PNB)		900.00
Add:- Accrued Interest (HDFC)		115,478.00
Total		9,452,633

Schedule-9- Research & Training Grants		Amount (Rs)
Opening Balance		7,403,474
Add:- Grant Received During the Year		
HDFC Bank Ltd.	30,755,971	
The Tata Trusts	1,530,000	
LIC Housing Finance Ltd	1,634,950	
Rizwan Adatia Foundation, Mumbai	772,077	
UNICEF	2,441,146	
Partnering Hope into Action Foundation	78,822	
MI-BMZ : 2477-NIN-14 (Koshi River Project)	3,277,490.83	
Functional Literacy for Dignity and Entitlement	2,038,454.00	
Community Leadership Development Program	232,639.00	
Engaging Civil Society Organisations (CSOs) to Expand Access to improved and Quality Family Planning in Sitapur, Uttar Pradesh	239,612.50	
Engaging Civil Society Organisations (CSOs) to Expand Access to improved and Quality Family Planning in Varanasi, Uttar Pradesh	239,612.50	
Mr. Arno Coerver - Medical treatment and Education Support to Ms. Laxmi	47,266.84	
Mr. Arno Coerver - Travel reimbursement during India visit	33,506.00	58,411,547
		65,815,021
Less:- Closing Balance		9,806,650
Total		56,008,371

Schedule-10-Other Income		Amount (Rs)
Interest from Bank		705,453
Interest from Fixed / Term Deposit		589,428
Contribution		160,321
Honorarium & Consultancy		72,000
Institutional Overheads		76,236
Community Contribution		295,200
Membership Fees		1,100
Total		1,899,738



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SAHBHAGI SHIKSHAN KENDRA

Schedule-11- Programme Expenses	Amount (Rs)
Enhancing Quality Education Through Better school Governance	33,607
Production of IEC Materials on Early and Forced marriage	591,180
Holistic Rural Developmet Program (HRDP)	
Administrative & Office Maintenance	104,558.00
Communication & IEC	28,982.00
Conveyance & travelling	543,400.00
Printing & stationery	10,866.00
Project Activity Expenses	31,555,219.00
Rent	239,760.00
Salary & Honorarium	4,112,457.00
	36,595,242
Service Delivery for Construction Workers	
Administrative & Office Maintenance	48,448.00
Bank Charges	212.40
Communication & IEC	6,650.00
Conveyance & travelling	103,857.00
Printing & stationery	460.00
Project Activity Expenses	2,001,941.60
Rent	149,525.00
	2,311,094
Building Opportunities for Economic Empowerment and Better Health (BOFEBH)	
Administrative & Office Maintenance	81,847.00
Conveyance & travelling	29,223.00
Printing & stationery	1,890.00
Project Activity Expenses	676,447.00
Salary & Honorarium	627,578.00
	1,416,985
Skill Enhancement Program for Teachers - ICICI	
Administrative & Office Maintenance	43,751.00
Communication & IEC	2,897.00
Conveyance & travelling	52,500.00
Printing & stationery	8,397.00
Project Activity Expenses	102,975.00
Rent	100,000.00
Salary & Honorarium	473,160.00
	783,680
Coalition on Child Rights and Development	
Project Activity Expenses	126,859.00
	126,859
Developing models of GDPD through integration of sector specific inputs including	
Conveyance & travelling	48,083.00
Project Activity Expenses	2,174,768.00



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Salary & Honorarium	18,000.00	2,240,851
Functional Literacy for Dignity and Entitlement		
Administrative & Office Maintenance	21,299	
Communication & IEC	7,418	
Conveyance & Travelling	25,329	
Project Activity Expenses	1,223,439	
Rent	104,000	
Salary & Honorarium	442,276	1,823,761
MI-BMZ : 2477-NIN-14 (Koshi River Project)		
Administrative & Office Maintenance	220,506	
Conveyance & Travelling	741,556	
Project Activity Expenses	2,623,987	
Salary & Honorarium	2,142,749	5,728,798
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Sitapur & Varanasi, Uttar Pradesh		
Communication & IEC	2,740	
Salary & Honorarium	35,000	
Project Activity Expenses	202,463	240,203
Laxmi Medical, Education & Other Expenses		
Project Activity Expenses	120,227	120,227
Other Grants Expenses		
Other Grants Related Expenses	99,010	99,010
Total		52,111,497

Schedule-12- Administrative Expenses	Amount (Rs)
Administrative & Office maintenance	172,271
Advocacy, Liasoning & Networking Expenses	72,911
Audit, Legal & Professional Charges	396,767
Bank Charges	13,495
Capacity Building Programme	73,800
Sundry Assets Written Off	447,964
Communication & IEC	2,254
Conveyance & Travelling expenses	359,387
Insurance	9,558
Meeting & Conference Expenses	170,290
Membership & subscription	1,000
Postage & Courier	3,376
Postage, Printing & Stationery	33,460
Rent	161,280
Salary & Honorarium	3,163,161
Staff Welfare & Recruitment Expenses	82,357
Training & Workshop Expenses	29,249



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Total	5,192,580
Schedule-13- Opening Balance (For R & P)	
	Amount (Rs)
Cash in hand	123,852
Cash-at-Bank	12,185,639
Advances	1,127,306
TDS	635,509
Fixed Deposits with PNB	6,912,725
Accrued Interest	330,935
Total	21,315,966

Schedule-14- Programme Expenses (For R & P)	
	Amount (Rs)
Enhancing Quality Education Through Better school Governance	33,607
Production of IEC Materials on Early and Forced marriage	591,180
Holistic Rural Developmet Program (HRDP)	30,514,652
Service Delivery for Construction Workers	2,311,094
Building Opportunities for Economic Empowerment and Better Health (BOFEBH)	1,297,750
Skill Enhancement Program for Teachers - ICICI	783,680
Coalition on Child Rights and Development	126,859
Developing models of GDPD through integration of sector specific inputs including DRR UN	2,240,851
Functional Literacy for Dignity and Entitlement	1,823,761
MI-BMZ : 2477-NIN-14 (Koshi River Project)	5,728,798
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Sitapur & Varanasi, Uttar Pradesh	240,203
Laxmi Medical, Education & Other Expenses	120,227
Other Grants Related Expenses	99,010
Total	45,911,672

Schedule-15- Grants Received (For R & P)	
	Amount (Rs)
HDFC Bank Ltd.	38,755,971
The Tata Trusts	1,530,000
LIC Housing Finance Ltd	3,624,950
Rizwan Adatia Foundation, Mumbai	772,077
UNICEF	2,441,146
Partnering Hope into Action Foundation	78,822
MI-BMZ : 2477-NIN-14 (Koshi River Project)	8,277,491
Functional Literacy for Dignity and Entitlement	2,088,454



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Community Leadership Development Program	282,639
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Sitapur, Uttar Pradesh	239,613
Engaging Civil Society Organisations (CSOs) to Expand Access to Improved and Quality Family Planning in Varanasi, Uttar Pradesh	239,613
Mr. Arno Coerver - Medical treatment and Education Support to Ms. Laxmi	47,266
Mr. Arno Coerver - Travel reimbursement during India visit	33,506
Total	58,411,547

Schedule-16- Administrative Expenses (For R & P)	Amount (Rs)
Administrative & Office maintenance	172,271
Advocacy, Liasoning & Networking Expenses	72,911
Audit, Legal & Professional Charges	396,767
Bank Charges	13,495
Sundry Assets Written OFF	383,827
Capacity Building Programme	73,800
Communication & IEC	2,254
Conveyance & Travelling expenses	359,387
Insurance	9,558
Meeting & Conference Expenses	188,625
Membership & subscription	1,000
Postage & Courier	3,376
Postage, Printing & Stationery	33,460
Rent	161,280
Salary & Honorarium	3,163,161
Staff Welfare & Recruitment Expenses	82,357
Training & Workshop Expenses	29,249
Total	5,146,778

Schedule-17- Closing Balance (For R & P)	Amount (Rs)
Cash in hand	68,307
Cash-at-Bank	20,309,449
Loans & Advances	658,231
Fixed Deposits	9,336,255
Accrued Interest	116,378
Total	30,488,620

Schedule-18-Other Income (For R & P)	Amount (Rs)
Interest from Bank	705,453
Interest from Fixed / Term Deposit	589,428
Contribution	160,321
Honorarium & Consultancy	72,000
Institutional Overheads	76,236
Community Contribution	295,200
Membership Fees	1,100
Total	1,899,738



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Sch-4- Depreciation (Consolidated)

SAHBHAGI SHIKSHAN KENDRA
LIST OF FIXED ASSETS AS ON 31.03.2019

Particulars	W.D.V. as on 01.04.2018	Addition Before 30th September	Addition After 30th September	Total	Less Sale/Write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2019
Block A									
Furniture & Fixtures	324,240	80,181	-	404,421	-	404,421	10%	40,442	363,979
Almirah	63,888	-	-	63,888	-	63,888	10%	6,389	57,499
File Cabinet	43,967	-	-	43,967	-	43,967	10%	4,397	39,570
Block B									
Computer & Softwares	5,663	-	-	5,663	-	5,663	40%	2,265	3,398
Laptop	113,241	-	-	113,241	-	113,241	40%	45,296	67,945
Printer	24,576	-	-	24,576	-	24,576	40%	9,830	14,746
Scanner	232	-	-	232	-	232	40%	93	139
LED Monitor	944	-	-	944	-	944	40%	378	566
Hard Disk	2,580	-	-	2,580	-	2,580	40%	1,032	1,548
Block C									
Air conditioner	37,246	-	-	37,246	-	37,246	15%	5,587	31,659
Digital Camera	78,990	-	-	78,990	-	78,990	15%	11,849	67,142
Inverter	62,614	-	-	62,614	-	62,614	15%	9,392	53,222
Lamination Machine	2,372	-	-	2,372	-	2,372	15%	356	2,016
Motor Cycle/Scooter/Bicycle	240,025	-	-	240,025	-	240,025	15%	36,004	204,021
Online UPS	7,059	-	-	7,059	-	7,059	15%	1,065	6,034
Projector	26,756	-	-	26,756	-	26,756	15%	4,013	22,743
Sewing Machine	91,366	-	-	91,366	-	91,366	15%	13,705	77,661
Water Purifier	6,133	-	-	6,133	-	6,133	15%	920	5,213
Continuous Phone	24,536	-	-	24,536	-	24,536	15%	3,680	20,856
Stabilizer	2,660	-	-	2,660	-	2,660	15%	399	2,261
Refrigerator (Fridge)	1,669	-	-	1,669	-	1,669	15%	250	1,419
Total	1,160,797	80,181	-	1,240,978	-	1,240,978		197,343	1,043,635

As per our report of even date
For Charnalia Bhatia and Gandhi
Chartered Accountants

(Signature)
(Arun Bhatia)
Partner

(Arun Bhatia)
Partner

Place : New Delhi
Date : 05-09-2019



(Signature)
(Prabhat Jha)
Member

(Prabhat Jha)
Member

(Ashok Kumar/Singh)
Director

SAHBHAGI SHIKSHAN KENDRA

NOTES ON ACCOUNTS AS ON 31ST MARCH, 2019

Schedules forming part of Balance Sheet & Income & Expenditure Account

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Sahbhagi Shikshan Kendra is a registered society, registered under the Societies Registration Act 1860.

i) SIGNIFICANT ACCOUNTING POLICIES

i.i.) BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements are prepared on a historical cost conventions as a going concern basis in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India for NOT FOR PROFIT ORGANISATIONS except in case of grants which are accounted for on cash basis.

i.ii) REVENUE RECOGNITION

Grants are accounted for on cash basis; however other incomes are treated on accrual basis during the year under review.

i.iii) FIXED ASSETS AND DEPRECIATION

Expenditure which are of a capital nature are capitalized at cost which comprises of purchase price (net of rebates and discounts), import duties, levies and any directly attributed cost of bringing the assets to its working condition of the intended use. Depreciation has been charged on W.D.V. basis at the rates prescribed under the Income Tax Act, 1961.

i.iv) INVESTMENTS

The investments are made in terms of section 11(5) of the income tax act, 1961 and are valued at cost.

i.v) FOREIGN CURRENCIES



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The foreign currencies transactions are recorded at the exchange rates prevailing on the dates of the respective transaction.

i.vi) INVENTORIES

There are no inventories in the form of stock. The stock in hand of books under "Publication" has not been shown as stock since these are not meant for sale and generally used for own program, projects and dissemination of information.

i.vii) RETIREMENT BENEFITS:-

PROVIDENT FUND

SSK is contributing 12% of the employee's salary as per requirement of the Provident Fund Act. The accumulated fund of Provident Fund of covered employees (under PF Act) has been deposited with the PF authorities and the same is being governed by the RPFCA.

2. In the opinion of the Board current assets, loans and advances are approximately of the value stated in the Balance Sheet if revised in the ordinary course of business, the provisions for depreciation and all known liabilities are adequate and not in excess of the amount reasonably necessary

AS PER OUR REPORT OF EVEN DATE

**FOR CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS**


(ARUN BHATIA)

Partner

PLACE : New Delhi

DATE : 05/09/2019




(Mr. Prabhat Jha)

Member


(ASHOK KUMAR SINGH)
Director

