



AGASTI & ASSOCIATES

CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

Head Office :

97, Unit - 9, Bhoi Nagar,

Bhubaneswar - 751 022, Odisha

Mob. : 8249393858 / 8249307073

E-mail : agasti_associates@yahoo.com

AUDITORS' REPORT

Opinion

We have audited the accompanying financial statements of **MARGDARSI WHICH CONSISTS OF INSTITUTE OF HEALTH SCIENCES(I.H.S), MODEL CENTRE FOR CHILDREN WITH SPECIAL NEEDS(M.C.C.W.S.N)**, at Plot No. N2/41, IRC Village, Nayapalli, Bhubaneswar-751015 which comprises the Balance Sheet as on 31st March, 2023, the Income & Expenditure Account and the Receipts & Payments Account for the year ended on that date annexed thereto along with a summary of significant accounting policies and notes to accounts.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Director
Institute of Health Sciences
Bhubaneswar





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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Place: Bhubaneswar
Date: 30.10.2023



For AGASTI & ASSOCIATES
CHARTERED ACCOUNTANTS

Tempt: Releha Mohapatra
(CA. T. R. MOHAPATRA)
PARTNER

UDIN: 23300053 B G U G J A 2 5 2 9

Director
Institute of Health Sciences
Bhubaneswar

Significant Accounting Policies

(1)Convention:

The Financial Statements are prepared on mercantile basis under the Historical Cost Convention in accordance with applicable accounting standards. All income & expenses are recognized on accrual basis.

(2)Fixed Assets:

Fixed Assets are accounted at cost of acquisition. Fixed Assets received as free of cost are accounted at nominal value. In case of fixed assets purchased out of monetary grants, grant is shown as deduction from gross value of assets in arriving at its book value.

(3)Depreciation on Fixed Assets:

Depreciation on Fixed Assets is provided on written down method at rates stipulated in the Income Tax Act 1961.

(4)Investments:

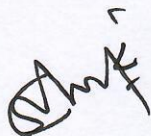
Investments are valued at cost of acquisition.

(5)Income:

Income consists of Admission fees, Readmission fees, Hostel Rent & Mess Charges, Examination & Practical Fees, Donation & Sale of Forms, Different Govt. grants and clinical charges from disability rehabilitation.

(6)Corpus Fund:

Corpus Fund consists of collection from member and constitutes Corpus Fund of the Organisation.



Director
Institute of Health Sciences
Bhubaneswar



Notes to Account:

1. Fixed Deposit with Bank amounting to Rs. 17,50,000.00 has been pledged with Utkal University, Vani Vihar and RCI, New Delhi.
2. During the year the Institute of Health Sciences, MCCWSN "a unit of Margdarsi" has received Govt. grants from state and corporate as detailed-

| SL.NO | DEPT | PURPOSE | AMOUNT (Rs.) |
|-------|-------|--|---------------------|
| 1 | SSEPD | Therapeutic Support | 43,20,000.00 |
| 2 | SSEPD | Autism School Maintenance | 1,85,000.00 |
| 3 | SSEPD | Autism School Dress | 50,000.00 |
| 4 | SSEPD | Autism School Sweater | 8,250.00 |
| 5 | SSEPD | Operational Cost of Physiotherapy Clinic | 1,52,500.00 |
| | | TOTAL | 47,15,750.00 |

- During the year 2022-23, an Ambulance support was donated by SAIL-RSP costing Rs. 13,72,242/- , for the purpose of accounting, a nominal value of Re. 1/- is shown in our books.



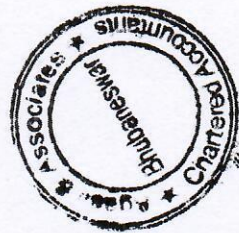
Director
Institute of Health Sciences
Bhubaneswar



MARGDARSI
N2/41,IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ORISSA

COMPUTATION OF TOTAL INCOME
FINANCIAL YEAR 2022-23
ASSESSMENT YEAR 2023-24

| | <u>AMOUNT(Rs.)</u> |
|--|------------------------------|
| Income as per Income & Expenditure Account | 5,67,22,199.06 |
| Less: Amount spent during the FY 2022-23 | 5,59,68,366.74 |
| | <hr/> 7,53,832.32 |
| Less: Amount accumulated or set apart for application to charitable purpose to the extent it does not exceed 15% of income | 7,53,832.32 |
| Total Income | <hr/> NIL |
| Tax Due on total Income | <hr/> NIL |
| Less: Tax deducted at Source | 18,905.00 |
| Tax Refundable | <hr/> 18,905.00 <hr/> |



A handwritten signature in black ink, appearing to be "D. K. S.", written over a blue ink stamp.

Director
Institute of Health Sciences
Bhubaneswar

CONSOLIDATED
MARGDARSI
CORPORATE OFFICE-N2/41, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
CAMPUS - CHANDAKA VILLAGE, CHANDAKA, BHUBANESWAR-754005
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023


| EXPENDITURE | | AMOUNT (RS.) | INCOME | | AMOUNT (RS.) |
|-------------|---|--------------|--------|--|--------------|
| To | Administrative Expenses to E.P.F | 30,978.00 | By | Admission Fees for BASLP | 47,95,000.00 |
| To | Admission & Counseling Expenses | 2,37,950.00 | By | Admission Fees for BPT | 20,92,500.00 |
| To | Advertisement & Public Awareness | 5,28,906.00 | By | Application Form Charges | 2,65,481.80 |
| To | Annual Function 2022 | 1,46,677.00 | By | Autism School Maintenance Grant | 1,85,000.00 |
| To | Audit Fees | 59,000.00 | By | Autism School Maintenance Uniform Grant | 50,000.00 |
| To | Autism School Maintenance Exp-2022-23 | 1,85,993.00 | By | Autism School Maintenance Sweater Grant | 8,250.00 |
| To | Autism School Maintenance Uniform Exp | 50,000.00 | By | Bank Interest | 79,298.00 |
| To | Autism School Maintenance Sweater Exp | 8,250.00 | By | Blood Donation Receipt | 2,460.00 |
| To | Bank Charges | 95,777.43 | By | BPT Seminar | 58,700.00 |
| To | Blood Donation Camp Exp | 2,518.00 | By | Clinical Services from Physiotherapy & other Dept. | 3,30,998.00 |
| To | BPT Inspection Fees- H & FM Dept. | 20,000.00 | By | Course Coordinator Meet Receipt | 6,41,772.00 |
| To | Camp Exp | 5,485.00 | By | CRE Webinar Receipt | 1,14,400.00 |
| To | Campus Gardening & Plantation | 35,387.00 | By | Other Receipt | 36,480.00 |
| To | Cleaning & Maintenance Exp | 6,45,560.00 | By | Hostel Rent Received | 58,74,754.00 |
| To | Computer Consumable | 1,44,677.00 | By | Insurance Claim | 14,250.00 |
| To | Consultancy Charges | 5,05,320.00 | By | Interest on Fixed Deposit | 1,85,243.00 |
| To | Contingency Expenses | 1,12,397.00 | By | Interest on IT Refund | 3,073.00 |
| To | Course Coordinator Meet Exp | 6,41,772.00 | By | ISAM-2023 | 8,03,000.00 |
| To | CRE Webinar Expenses | 1,17,393.00 | By | Journal Sponsorship | 40,820.00 |
| To | Discount on Admission & Re-Admission Fees | 2,70,000.00 | By | Operational Cost of Physiotherapy Clinic | 1,52,500.00 |
| To | Day Care & Diet Expenses | 2,07,275.00 | By | Re-Admission Fees for BASLP | 87,85,000.00 |
| To | Donation | 25,000.00 | By | Re-Admission Fees for BPT | 80,27,500.00 |

[Handwritten Signature]

Director
Institute of Health Sciences
Bhubaneswar




| EXPENDITURE | | AMOUNT (RS.) | INCOME | | AMOUNT (RS.) |
|-------------|-------------------------------------|--------------|--------|--|----------------|
| To | Depreciation | 41,04,315.04 | By | Short Term Course LD Receipt | 15,000.00 |
| To | E.S.I.C Exp | 2,47,485.00 | By | SPSS Workshop Receipt | 7,600.00 |
| To | Electrical & Maintenance Expenses | 1,12,238.00 | By | Therapy Charges From Disability Rehabilitation | 1,95,36,291.00 |
| To | Electricity Charges | 3,29,537.00 | By | Therapeutic Support-2022-23 | 43,20,000.00 |
| To | Employees Insurance-E.P.F | 26,573.00 | By | Traveling & Conveyance Receipt | 1,48,755.56 |
| To | Employer contribution towards E.P.F | 6,92,727.00 | By | Zone Charges receipt from U.U | 47,462.00 |
| To | ESIC Interest & Penalty | 61,253.00 | By | Profit on Sale of Asset | 1,00,610.70 |
| To | Examination & Practical Expenses | 6,50,979.00 | | | |
| To | Festival Expenses | 71,201.00 | | | |
| To | Financial Support to staff | 6,000.00 | | | |
| To | Fire Safety License Charges | 4,178.00 | | | |
| To | Food & Beverage Expenses | 4,60,675.00 | | | |
| To | Fuel Expenses | 22,50,587.00 | | | |
| To | Honorarium to Visiting Faculty | 7,22,790.00 | | | |
| To | Hostel Mess Expenses | 37,55,755.00 | | | |
| To | Hostel Rent Expenses | 24,97,661.00 | | | |
| To | Health Management | 4,200.00 | | | |
| To | Insurance Expenses | 2,75,616.00 | | | |
| To | Interest Charges | 33,16,730.11 | | | |
| To | Interest on TDS | 1,043.00 | | | |
| To | Internet Bill Expenses | 3,36,544.92 | | | |
| To | Internship Stipend | 9,14,227.00 | | | |
| To | ISAM-2023 Exp | 7,79,950.00 | | | |
| To | Loan Processing Charges | 3,06,918.00 | | | |
| To | Lodging & Boarding Expenses | 29,607.00 | | | |
| To | Misc. Expenses | 1,37,601.40 | | | |
| To | National Day Celebration | 8,150.00 | | | |


 Director
 Institute of Health Sciences
 Bhubaneswar



| EXPENDITURE | | AMOUNT (RS.) | INCOME | AMOUNT (RS.) |
|-----------------|---|-----------------------|-----------------|-----------------------|
| To | NSS Unit Exp | 769.00 | | |
| To | Office & Clinic Rent | 7,50,038.00 | | |
| To | Operational Cost of Physiotherapy Clinic Exp | 1,52,500.00 | | |
| To | Physiotherapy Seminar Exp | 56,738.00 | | |
| To | Postage/Courier/Stamp Exp | 8,047.00 | | |
| To | Printing & Stationery Expenses | 3,38,940.00 | | |
| To | Rates & Taxes | 1,70,450.00 | | |
| To | Registration Fees | 4,720.00 | | |
| To | Repair & Maintenance Exp of Vehicle | 7,01,568.99 | | |
| To | Repair & Maintenance Expenses | 6,60,818.00 | | |
| To | Salary & Wages | 1,70,96,118.00 | | |
| To | Seminar Expenses | 1,42,947.00 | | |
| To | Security Guard Remuneration | 11,58,346.00 | | |
| To | Short Term Course Exp | 12,500.00 | | |
| To | SPSS Workshop Exp | 3,866.00 | | |
| To | Staff Wefair & Entertainment | 29,815.00 | | |
| To | Telephone Bill Expenses | 1,23,979.65 | | |
| To | Therapy & Clinical Consumable | 2,72,188.00 | | |
| To | Therapeutic Support -2022-23 | 75,62,471.00 | | |
| To | Travelling & Conveyance Expenses | 3,33,989.40 | | |
| To | Tree Plantation | 4,100.00 | | |
| To | Utkal University Fees & Expenses | 1,03,842.00 | | |
| To | Website Expenses | 85,258.80 | | |
| To | Zone Charges Expenses | 13,500.00 | | |
| To | Excess of Income over Exp | 7,53,832.32 | | |
| TOTAL :: | | 5,67,22,199.06 | TOTAL :: | 5,67,22,199.06 |


 Director
 Institute of Health Sciences
 Bhubaneswar



CONSOLIDATED
MARGDARSI
CORPORATE OFFICE-N2/41, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA
CAMPUS - CHANDAKA VILLAGE, CHANDAKA, BHUBANESWAR-754005
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

| RECEIPTS | | AMOUNT IN Rs. | PAYMENTS | | AMOUNT IN Rs. |
|----------|--|----------------|----------|---|---------------|
| To | Opening Balance | | | | |
| | OSCB(I.H.S) | 6,432.20 | By | Administrative Expenses to E.P.F | 30,978.00 |
| | UCO(I.H.S) | 3,302.00 | By | Admission & Counseling Expenses | 2,37,950.00 |
| | PNB(S/B)(I.H.S) | 6,36,252.86 | By | Advertisement & Public Awareness | 4,80,913.00 |
| | PNB(C/A)(I.H.S) | 18,60,726.17 | By | Annual Function 2022 | 1,45,430.00 |
| | PNB (NSB)(I.H.S) | 317.30 | By | Bank Charges | 95,777.43 |
| | PNB(Project A/c)(I.H.S) | 6,25,221.16 | By | BPT Inspection Fees-DMET Dept. | 20,000.00 |
| | PNB(SNAC ODIHSA)(I.H.S) | 9,053.94 | By | Campus Gardening & Plantation | 35,387.00 |
| | PNB(Autism School A/c)(MCCWSN) | 59,678.40 | By | Cleaning & Maintenance Expenses | 5,98,021.00 |
| | PNB(Care & Spastic A/c)(MCCWSN) | 666.40 | By | Audit Fees Paid | 48,600.00 |
| | PNB(Therapeutic Project A/c)(MCCSN) | 1,112.40 | By | Admission Fees Payable | 2,18,500.00 |
| | PNB (MCCWSN) | 19,73,690.06 | By | Computer Consumable | 1,11,737.00 |
| | Bank (UTI)(MARG) | 21,995.89 | By | Consultancy Charges | 4,50,320.00 |
| | Bank (OSCB)(MARG) | 7,607.00 | By | Course Coordinator Meet Expenses | 6,39,735.00 |
| | Bank (SBI)(MARG) | 48,811.11 | By | Contingency Expenses | 1,10,637.00 |
| | Bank(PNB)-SB(MARG) | 1,34,357.59 | By | Electrical & Maintenance Expenses | 1,12,258.00 |
| | Bank(PNB)-C/A(MARG) | 1,31,172.50 | By | Electricity Charges | 3,29,537.00 |
| | Bank(SBI)-FCRA A/c(MARG) | - | By | Blood Donation Camp Exp | 2,518.00 |
| | Cash in Hand | 1,41,888.24 | By | Camp Expenses | 5,485.00 |
| | | | By | Donation | 25,000.00 |
| | | | By | Employee Insurance-EPF | 26,573.00 |
| To | Loan from Indian Bank | 1,00,00,000.00 | By | Employer Contribution Towards E.P.F | 6,92,727.00 |
| To | Admission Fees Receivable for BASLP & BPT | 18,35,749.00 | By | Examination & Practical Expenses | 6,48,794.00 |
| To | Admission fees for BASLP & BPT | 51,42,001.00 | By | Festival Expenses | 71,201.00 |
| To | Application Forms fees received | 2,65,481.80 | By | Financial Support for Attend Conference | 6,000.00 |
| To | Bank Interest | 79,298.00 | | Fire Safety License Charges | 4,178.00 |
| To | Blood Donation Receipt | 2,460.00 | By | Food and Beverage Expenses | 4,46,569.00 |
| To | BPT Seminar | 58,700.00 | By | Fuel Expenses | 20,79,511.00 |
| To | ISAM-23 | 8,03,000.00 | By | Hostel Rent Expenses | 22,62,112.00 |
| To | Clinical therapy Charges received for Physiotherapy & Other Dept | 3,30,998.00 | By | Insurance Charges | 1,49,204.00 |
| To | Course Coordinator Meet | 5,48,800.00 | By | Interest on TDS | 1,043.00 |
| To | Other Receipts | 38,480.00 | By | Internet Bill Expenses | 3,02,102.05 |
| To | Hostel Rent Receivable | 40,89,238.20 | By | ISAM 2023 exps | 7,79,950.00 |
| To | Hostel Rent Received | 24,49,706.72 | By | Loan Processing charges | 3,06,918.00 |
| To | Insurance Claim | 14,250.00 | By | Loan Repayment(Interest & Principal) | 55,87,881.00 |
| To | Journal Sponsorship | 40,820.00 | By | Lodging & Boarding Expenses | 29,607.00 |
| To | Operational Cost of PT Clinic(SSEPD) | 1,52,500.00 | By | Misc. Expenses | 1,37,601.40 |
| To | Re-Admission Fees for BASLP | 35,42,751.00 | By | National Day Celebration | 8,150.00 |
| To | Re-Admission Fees for BPT | 52,41,750.00 | By | NSS Unit Expenses | 769.00 |
| To | Short Term Course LD Receipt | 15,000.00 | By | Physiotherapy Seminar Exp | 56,518.00 |
| To | SPSS Workshop Receipt | 7,600.00 | By | Postage/Courier/Stamp Exp | 8,047.00 |
| To | Re-Admission Fees Receivable - BASLP & BPT | 1,22,40,246.44 | By | Prepaid exp | 1,07,621.00 |
| To | Hostel Rent Received in advance | 25,000.00 | By | Professional Tax Paid | 61,350.00 |
| To | Therapeutic Support-22-23 | 43,20,000.00 | By | Purchase of Telephone | 22,800.00 |
| To | Trevelling & Conveyance Income | 1,48,755.56 | By | Purchase of Library Books | 3,01,162.00 |
| To | CRF Webinar Income | 78,400.00 | By | Purchase of Equipments | 3,21,102.00 |
| To | Zone Charges For Exam | 47,462.00 | By | Purchase of AC | 1,12,800.00 |
| To | Admission fees received in advance | 78,000.00 | By | Purchase of Fire Safety Equipments | 5,50,000.00 |
| To | Income Tax Refund | 48,067.00 | By | Purchase of Computer | 2,65,550.00 |
| To | Interest on IT Refund | 3,073.00 | By | Purchase of Smart Board | 1,20,000.00 |
| To | Security Deposit with Swaroop Das | 6,000.00 | By | Purchase of CCTV | 35,833.00 |
| To | Interest Accrued on FD | 13,92,398.00 | By | Purchase of Furniture & Fixture | 23,000.00 |
| To | Autism School Maintenance Grant 2022-23 | 1,85,000.00 | By | Security guard remuneration | 10,47,860.00 |
| To | Autism School Sweater Grant 2022-23 | 8,250.00 | By | Purchase of Electrical Equipments | 54,700.00 |
| To | Autism School Uniform Grant 2022-23 | 50,000.00 | By | Honorarium to Visiting Faculty | 6,75,586.00 |
| To | Therapy Charges From Disability Rehabilitation | 1,95,36,291.00 | By | Hostel Mess Expenses | 34,08,183.00 |

Director
Institute of Health Sciences
Bhubaneswar



| RECEIPTS | | PAYMENTS | |
|-------------------------|-----------------------|--|-----------------------|
| | AMOUNT IN Rs. | | AMOUNT IN Rs. |
| Membership Fees | 14,000.00 | By Office & Clinic Rent | 6,71,004.00 |
| Profit on Sale of Asset | 1,30,000.00 | By Advances | 19,70,000.00 |
| | | By Employee Contribution Towards E.P.F | 6,88,708.00 |
| | | By Employee Contribution Towards E.S.I | 58,363.00 |
| | | By Registration Fees | 4,720.00 |
| | | By Repair & Maintenance | 5,81,818.00 |
| | | By Repair & Maintenance of Vehicle | 6,99,568.99 |
| | | By Salary & Wages | 1,58,68,618.00 |
| | | By Sundry Creditor | 13,71,824.57 |
| | | By TDS Paid | 6,11,137.00 |
| | | By Telephone Bill Expenses | 1,15,358.77 |
| | | By Therapy & Clinical Consumable | 2,72,188.00 |
| | | By Travelling & Conveyance Expenses | 3,13,338.40 |
| | | By University fees & exp | 1,03,842.00 |
| | | By Website Expenses | 84,458.80 |
| | | By CRE Webinar Expense | 1,16,630.00 |
| | | By Employer Contribution Towards E.S.I | 2,47,485.00 |
| | | By E S I Interest & Penalty | 61,253.00 |
| | | By Rates & Taxes | 1,70,450.00 |
| | | By Seminar Expenses | 1,42,454.00 |
| | | By Short Term Course Exp | 12,500.00 |
| | | By SPSS Workshop Exp | 3,866.00 |
| | | By Staff Welfare & Entertainment | 29,815.00 |
| | | By Zone Charges | 13,500.00 |
| | | By Printing & Stationery Expenses | 3,37,205.00 |
| | | By Therapeutic Support -2022-23 | 69,63,341.00 |
| | | By Autism School Sweater Exp-2022-23 | 8,250.00 |
| | | By Autism School Uniform Exp-2022-23 | 50,000.00 |
| | | By Autism School Maintenance-2022-23 | 1,85,993.00 |
| | | By Day Care and Diet Expenses | 1,88,275.00 |
| | | By Internship Stipend | 15,18,201.00 |
| | | By Health Management | 4,200.00 |
| | | By Tree Plantation | 4,100.00 |
| | | By Closing Balance | |
| | | OSCB(I.H.S) | 14,42,528.20 |
| | | UCO(I.H.S) | 3,302.00 |
| | | PNB(S/B)(I.H.S) | 6,93,500.33 |
| | | PNB(C/A)(I.H.S) | 7,86,262.31 |
| | | PNB (NSS)(I.H.S) | 325.30 |
| | | PNB(Project A/c)(I.H.S) | 11,89,135.79 |
| | | PNB(SNAC ODIHSA)(I.H.S) | 8,758.94 |
| | | Indian Bank, KIIT Branch(I.H.S) | 1,00,28,082.00 |
| | | PNB(Autism School A/c)(MCCWSN) | 61,546.28 |
| | | PNB(Therapeutic Project A/c)(MCCSN) | 31.00 |
| | | PNB (MCCWSN) | 55,62,555.19 |
| | | Bank (UTI)(MARG) | 22,663.89 |
| | | Bank (OSCB)(MARG) | 7,902.00 |
| | | Bank (SBI)(MARG) | 74,024.11 |
| | | Bank(PNB)-SB(MARG) | 2,63,524.44 |
| | | Bank(PNB)-C/A(MARG) | 1,19,978.50 |
| | | Bank(SBI)-FCRA A/c | - |
| | | Cash In Hand | 1,71,459.24 |
| TOTAL :: | 7,83,19,810.93 | TOTAL :: | 7,83,19,810.93 |

Director
Institute of Health Sciences
Bhubaneswar



MARKGARDARI
DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2023

| PARTICULARS | AS ON 01.04.2022 | GROSS BLOCK AT COST | | | | AS ON 31.03.23 | RATE | AS ON 01.04.22 | DEPRECIATION | | AD. FOR SALE | TOTAL | NET BLOCK | |
|---|---------------------|-----------------------|-----------------------|------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|
| | | ADDITION | | SALE | FOR THE YEAR | | | | AS ON 31.03.22 | AS ON 31.03.23 | | | | |
| | | More than 180 Days | Less than 180 Days | | | | | | | | | | | |
| LAND & BUILDINGS (BLOCK-I) | | | | | | | | | | | | | | |
| Land | 1,15,28,998.00 | - | - | - | 1,15,28,998.00 | 0.00% | | | | | | | 1,15,28,998.00 | 1,15,28,998.00 |
| Buildings | 4,37,37,029.00 | - | - | - | 4,37,37,029.00 | 10.00% | 1,62,49,707.69 | 27,48,732.13 | - | - | 1,89,98,439.82 | 2,74,87,321.31 | 2,47,38,589.18 | |
| PLANT & MACHINERY (BLOCK-II) | | | | | | | | | | | | | | |
| Air Conditioner | - | - | - | - | - | - | | | | | | | - | - |
| Amalgam | 4,49,900.00 | - | 1,12,800.00 | - | 5,62,700.00 | 15.00% | 2,48,493.41 | 38,670.99 | - | - | 2,87,164.40 | 2,01,406.59 | 2,75,535.60 | |
| Bio Mattres | 1,43,850.00 | - | - | - | 1,43,850.00 | 15.00% | 73,812.51 | 10,505.62 | - | - | 84,318.13 | 70,037.49 | 59,531.87 | |
| Clinical Equipments | 43,235.00 | - | - | - | 43,235.00 | 15.00% | 25,840.19 | 2,609.22 | - | - | 28,449.41 | 17,394.81 | 14,785.59 | |
| Clinical Equipments | 32,66,512.00 | 13,736.00 | 4,31,102.00 | - | 37,11,350.00 | 15.00% | 21,98,331.61 | 1,94,620.11 | - | - | 23,92,951.72 | 10,68,180.39 | 13,18,398.28 | |
| Clinical Equipments Basaid | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Clinical Equipments Rehab & Care | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Clinical Equipments SBI | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Clinical Equipments - Typnamometer(SBI) | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Clinical Equipments SBI-LIFE | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Dispenser Avagente | 8,509.00 | - | - | - | 8,509.00 | 0.00% | - | - | - | - | - | 8,509.00 | 8,509.00 | |
| Electrical Equipments | 5,00,825.00 | - | 54,700.00 | - | 5,55,525.00 | 15.00% | 5,781.21 | 409.17 | - | - | 6,190.37 | 2,727.79 | 2,318.63 | |
| Generator | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Motor Car Claz | 10,51,641.00 | - | - | - | 10,51,641.00 | 15.00% | 2,70,948.39 | 38,583.99 | - | - | 3,09,532.38 | 2,29,876.61 | 2,48,992.62 | |
| Freeze | 32,800.00 | - | - | - | 32,800.00 | 0.00% | - | - | - | - | - | 32,800.00 | 32,800.00 | |
| Motor Car Waganor | 4,79,469.00 | - | - | - | 4,79,469.00 | 15.00% | 6,84,762.05 | 55,031.84 | - | - | 7,39,793.89 | 3,66,878.96 | 3,11,847.11 | |
| Telephone | 1,93,413.00 | - | - | - | 1,93,413.00 | 15.00% | 19,337.98 | 2,019.30 | - | - | 21,357.28 | 13,462.02 | 11,442.72 | |
| Projector | 1,44,530.00 | - | 22,800.00 | - | 1,67,330.00 | 15.00% | 3,12,199.86 | 25,090.37 | - | - | 3,37,290.23 | 1,67,269.14 | 1,42,178.77 | |
| Television | 60,000.00 | - | - | - | 60,000.00 | 15.00% | 62,593.20 | 21,332.97 | - | - | 83,926.17 | 1,30,819.80 | 1,32,868.83 | |
| Electrical Transformer | 79,000.00 | - | - | - | 79,000.00 | 15.00% | 68,273.46 | 11,441.48 | - | - | 79,714.94 | 76,276.54 | 64,835.06 | |
| Water Cooler | 49,500.00 | - | - | - | 49,500.00 | 15.00% | 32,776.61 | 4,083.51 | - | - | 37,223.39 | 27,223.39 | 23,139.88 | |
| Motor Car Waganon-2 | 4,64,128.00 | - | - | - | 4,64,128.00 | 15.00% | 37,761.51 | 6,185.77 | - | - | 43,947.29 | 41,238.49 | 35,052.71 | |
| Flour Mill | 15,225.00 | - | - | - | 15,225.00 | 15.00% | 23,660.69 | 3,875.90 | - | - | 27,536.59 | 25,839.31 | 21,963.41 | |
| Bio Gas plant | 56,700.00 | - | - | - | 56,700.00 | 15.00% | 2,21,850.28 | 36,341.66 | - | - | 2,58,191.94 | 2,42,277.72 | 2,05,936.00 | |
| Fire Extingisher | 16,756.00 | - | - | - | 16,756.00 | 15.00% | 5,874.05 | 1,402.51 | - | - | 7,277.46 | 9,950.05 | 7,947.54 | |
| Fire Safety Equipment | - | - | - | - | - | 15.00% | 4,649.79 | 5,684.00 | - | - | 24,490.68 | 37,893.31 | 32,209.32 | |
| PLANT & MACHINERY (BLOCK-III) 30% | - | - | - | - | 5,90,000.00 | 15.00% | - | 1,815.93 | - | - | 6,465.72 | 12,106.21 | 10,290.28 | |
| Motor Vehicle Bus 2 | 6,83,615.27 | - | - | - | 6,83,615.27 | 30.00% | 6,54,226.96 | - | - | -29,388.31 | 6,83,615.27 | 29,388.31 | - | |
| Tata Magic Capital Gant SBI | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Tata Winger Capital Gant LIC | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Bus -2 Capital Gant Tata | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Bus -3 Capital Gant SBI Life | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | -1.00 | 1.00 | 1.00 | | |
| Capital grant from SAIL RSP | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| FURNITURE & FITTINGS (BLOCK-IV) 10% | - | - | - | - | - | 0.00% | - | - | - | - | - | - | - | |
| Furniture & Fixture | 32,88,746.00 | 23,000.00 | - | - | 33,53,636.00 | 10.00% | 17,87,123.12 | 1,54,556.79 | - | - | 19,41,679.91 | 15,01,622.88 | 14,11,956.09 | |
| Camera | 70,500.00 | - | - | - | 70,500.00 | 0.00% | - | - | - | - | - | 70,500.00 | 70,500.00 | |
| Therapy Material-Autism Sc. | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Sports Equipment-Autism Sc. | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Furniture & Fixture-Autism Sc. | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| COMPUTERS & PERIPHERALS (BLOCK-V) | - | - | - | - | - | 0.00% | - | - | - | - | - | - | - | |
| Computers | 17,03,442.00 | 1,44,000.00 | 1,21,550.00 | - | 19,68,992.00 | 40.00% | 15,83,061.94 | 1,30,062.03 | - | - | 17,13,123.96 | 1,20,380.06 | 2,55,868.04 | |
| Computers - Autism Sc | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Computers SBI | 1.00 | - | - | - | 1.00 | 0.00% | - | - | - | - | - | 1.00 | 1.00 | |
| Library Books | 23,52,491.74 | 54,144.00 | 2,47,018.00 | - | 26,53,653.74 | 40.00% | 15,58,768.05 | 3,88,550.68 | - | - | 19,47,318.73 | 7,93,723.69 | 7,06,335.01 | |



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|-----------------------|----------------|-------------|--------------|---|----------------|--------|----------------|--------------|-------------|----------------|----------------|
| CCTV | 9,38,490.00 | - | 1,56,460.00 | - | 10,94,950.00 | 40.00% | 7,99,112.56 | 87,042.28 | 8,86,155.54 | 1,30,377.44 | 2,08,794.46 |
| Video Cont Camera | 1,41,000.00 | - | - | - | 1,41,000.00 | 40.00% | 1,29,167.27 | 4,733.09 | 1,33,900.36 | 11,832.73 | 7,099.64 |
| Vikas capital grant | 1.00 | - | - | - | 1.00 | 40.00% | - | - | 51,790.91 | 1.00 | 8,309.09 |
| Printer | 60,100.00 | - | - | - | 60,100.00 | 40.00% | 46,251.52 | 72,000.00 | 1,37,000.00 | 60,000.00 | 1,08,000.00 |
| Smart Board | 1,25,000.00 | 1,20,000.00 | - | - | 2,45,000.00 | 40.00% | 65,000.00 | - | - | - | - |
| INTANGIBLE ASSETS-25% | - | - | - | - | - | 25.00% | 80,706.07 | 4,368.48 | 85,074.55 | 17,473.93 | 13,105.45 |
| COMPUTER SOFTWARE | 98,180.00 | - | - | - | 98,180.00 | 25.00% | 2,72,91,628.24 | 41,04,315.04 | -29,389.31 | 3,14,25,332.59 | 4,44,91,096.77 |
| | 7,17,83,625.01 | 3,54,881.00 | 17,78,320.00 | - | 7,39,16,826.01 | | | | | | 4,24,91,499.42 |



Director
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