



# AGASTI & ASSOCIATES

## CHARTERED ACCOUNTANTS

GST NO. 21AAGFA9238C1ZW | PAN : AAGFA9238C

Head Office :  
97, Unit - 9, Bhoi Nagar,  
Bhubaneswar - 751 022, Odisha  
Mob. : 8249393858 / 8249307073  
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### 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 31<sup>st</sup> 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.

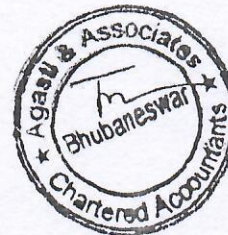
#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

*Toupti Rekha Mohapatra*  
(CA. T. R. MOHAPATRA)  
PARTNER

UDIN: 23300053B6UGJA2526

A handwritten signature in blue ink, appearing to be "D. M. K."

Director  
Institute of Health Sciences  
Bhubaneswar

MARKED VRSI  
DETAILS OF FIXED ASSETS AS ON 31ST MARCH 2023

PARTICULARS	AS ON 01.04.2022	GROSS BLOCK AT COST		RATE	AS ON 31.03.23	ADDITION	DEPRECIATION	AD. FOR SALE	TOTAL	NET BLOCK	
		More than 180 Days	Less than 180 Days							AS ON 31.03.22	AS ON 31.03.23
LAND & BUILDINGS (BLOCK-I)											
Land	1,15,28,998.00	-	-	0.00%	1,15,28,998.00	-	-	-	1,15,28,998.00	1,15,28,998.00	1,15,28,998.00
Buildings	43,73,029.00	-	-	10.00%	43,73,029.00	-	-	-	43,73,029.00	43,73,029.00	43,73,029.00
PLANT & MACHINERY (BLOCK-III)											
Air-Conditioner	4,49,900.00	-	-	15.00%	4,49,900.00	-	-	-	4,49,900.00	4,49,900.00	4,49,900.00
Aquaguard	1,43,850.00	-	-	15.00%	1,43,850.00	-	-	-	1,43,850.00	1,43,850.00	1,43,850.00
Bio Metrics	43,235.00	-	-	15.00%	43,235.00	-	-	-	43,235.00	43,235.00	43,235.00
Clinical Equipments	32,66,512.00	13,736.00	4,31,102.00	15.00%	37,11,350.00	21,98,331.61	1,94,630.11	23,92,951.72	10,68,180.39	13,18,398.28	13,18,398.28
Clinical Equipments SBI	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Clinical Equipments Rehab & Care	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Clinical Equipments SBI	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Clinical Equipments -Typanometer(SBI)	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Clinical Equipments SBI-IJFE	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Dispenser Aquagenic	8,509.00	-	-	0.00%	8,509.00	-	-	-	8,509.00	8,509.00	8,509.00
Electrical Equipments	5,00,825.00	-	54,700.00	15.00%	5,55,525.00	2,70,948.39	38,583.99	3,09,532.38	2,29,876.61	2,45,992.62	2,45,992.62
Generator	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Motor Car Chaz	10,51,641.00	-	-	15.00%	10,51,641.00	6,84,762.05	55,031.84	7,39,793.89	3,66,878.96	3,11,847.11	3,11,847.11
Freeze	32,800.00	-	-	15.00%	32,800.00	19,337.98	2,019.30	21,357.28	13,462.02	11,442.72	11,442.72
Motor Car Waganor	4,79,469.00	-	-	15.00%	4,79,469.00	3,12,199.86	25,090.37	3,37,290.23	1,67,269.14	1,42,178.77	1,42,178.77
Telephone	1,93,413.00	-	22,800.00	15.00%	2,16,213.00	62,593.20	21,332.97	83,926.17	1,30,819.80	1,32,286.83	1,32,286.83
Projector	1,44,550.00	-	-	15.00%	1,44,550.00	68,273.46	11,441.48	79,714.94	76,276.54	64,835.06	64,835.06
Television	60,000.00	-	-	15.00%	60,000.00	32,776.61	4,083.51	36,860.12	27,223.39	23,139.88	23,139.88
Electrical Transformer	79,000.00	-	-	15.00%	79,000.00	37,761.51	6,185.77	43,947.29	41,238.49	35,052.71	35,052.71
Water Cooler	49,500.00	-	-	15.00%	49,500.00	23,660.69	3,875.90	27,536.59	25,839.31	21,953.41	21,953.41
Motor Car Waganor-2	4,64,128.00	-	-	15.00%	4,64,128.00	2,21,850.28	1,402.51	2,58,191.94	2,42,277.72	2,05,936.06	2,05,936.06
Flour Mill	15,225.00	-	-	15.00%	15,225.00	5,874.95	7,277.46	9,350.05	7,947.54	7,947.54	7,947.54
Bio Gas plant	56,700.00	-	-	15.00%	56,700.00	18,806.69	5,684.00	24,490.68	37,893.31	32,209.32	32,209.32
Fire Extinguisher	16,756.00	-	-	15.00%	16,756.00	4,649.79	1,815.93	6,465.72	12,106.21	10,290.28	10,290.28
Fire Safety Equipment	-	-	5,90,000.00	15.00%	5,90,000.00	44,250.00	-	-	44,250.00	5,45,750.00	5,45,750.00
PLANT & MACHINERY (BLOCK-III) 30%	-	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Bus 2	6,83,615.27	-	-	30.00%	6,83,615.27	6,54,226.96	-29,388.31	-	6,83,615.27	29,388.31	1,00
Bus Capital Grant Tata	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Tata Mager Capital Grant SBI	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Tata Waper Capital Grant LIC	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Bus -2 Capital Grant Tata	1.00	-	-	0.00%	1.00	-	-	-1.00	1.00	1.00	1.00
Bus -3 Capital Grant SBI Life	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Capital grant from SAIL RSP	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
FURNITURE & FITTINGS (BLOCK-IV) 10%	-	1.00	-	-	-	-	-	-	-	-	1.00
Furniture & Fixture	32,88,746.00	23,000.00	41,890.00	10.00%	33,53,636.00	17,87,123.12	1,54,556.79	-	19,41,679.91	15,01,622.88	14,11,956.09
Camera	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Therapy Material Autism Sc.	70,500.00	-	-	10.00%	70,500.00	22,748.88	4,775.13	-	27,523.81	47,751.32	42,976.19
Sports Equipment Autism Sc.	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Furniture & Fixture Autism Sc.	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
COMPUTERS & PERIPHERALS (BLOCK-V)	-	-	-	-	-	-	-	-	-	-	-
Computers	17,03,442.00	1,44,000.00	1,21,550.00	40.00%	19,68,992.00	15,83,061.94	1,30,060.03	-	17,13,123.96	1,20,380.06	2,55,868.04
Computers Autism Sc	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Computers Basaid	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Computers SBI	1.00	-	-	0.00%	1.00	-	-	-	1.00	1.00	1.00
Library Books	23,52,491.74	54,144.00	2,47,018.00	40.00%	26,53,653.74	15,58,768.05	3,38,580.63	-	19,47,318.73	7,93,723.69	7,06,335.01



Director  
Institute of Health Sciences  
Bhubaneswar

Video Conf Camera	9,38,490.00	-	1,56,460.00	-	1,094,950.00	40.00%	7,99,112.56	87,042.91	4,368.48	85,074.55	17,473.93	13,105.45
Vikas capital grant	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
Printer	1.00	-	-	-	1.00	0.00%	-	-	-	-	1.00	1.00
Smart Board	60,100.00	-	-	-	60,100.00	40.00%	46,251.52	5,539.39	-	51,790.91	13,848.48	8,309.09
INTANGIBLE ASSETS -25%	1,25,000.00	-	-	-	2,45,000.00	40.00%	65,000.00	72,000.00	-	1,27,000.00	60,000.00	1,08,000.00
COMPUTER SOFTWARE	98,180.00	-	-	-	98,180.00	25.00%	80,706.07	-	-	-	-	-
	7,17,83,625.01	3,54,891.00	17,78,320.00	-	7,39,16,826.01		2,72,91,628.24	41,04,315.04	-29,389.31	3,14,25,332.89	4,44,91,996.77	4,24,91,493.42



Director  
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