



INDEPENDENT AUDITOR'S REPORT

To

Shanti Sahyog (Cooperation for Peace) India

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **Shanti Sahyog (Cooperation for Peace) India**, a Society registered under the Society Registration Act, 1860 Reg. No. S-23424 dated 30/09/1992 as at 31st March 2022 and the Income and Expenditure Account, Receipts and Payment Account for the year ended on that date and report annexed thereto.

Management's Responsibilities for the Financial Statements

2. Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance.

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An audit also includes evaluating appropriateness of accounting policies used and reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. Subject to our comments we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. Comments, observation, inconsistencies, if any

- a. *Community contribution detail is to be certified by competent authority.*
- b. *Expenses relating GRC project provided in FY 2014-15 and FY 2015-16 through Vijaya Bank for Rs 345899/- has been written back during the year. No details were made available these old credit balances .*
- c. *The cash balance of Rs. 1,65,917/- appearing in the balance sheet includes Rs. 162000/- reportedly embezzled by the then accountant cum cashier. No loss has been accounted for in the books of accounts as the president has agreed and confirmed to bear the losses vide its letter dated 27.07.2022.*
- d. *The reconciliations of the fees to be charged from the students enrolled under various projects undertaken by the society has not been provided. Therefore, fees outstanding as on balance sheet date could not been ascertained and accounted for if any. The fees have been accounted on receipt basis.*
- e. *Stocks of consumable and distribute-able gifts or relief material, etc. have not been properly maintained. We relied on management confirmations that these have been charged to expenses directly.*
- f. *No provision for gratuity has been made. The gratuity is accounted for on payment basis.*

7. Basis for Opinion

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. We report that:

- a. In our opinion, proper books of accounts as required by law have been kept by the Society so as far appears from our examination of the books **except for as stated at point no. 6 above.**
- b. The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
- c. The Balance Sheet and Income & Expenditure Account dealt with by this report comply with the accounting standards issued by the Institute of Chartered Accountant of India to the extent applicable.
- d. No covenants of society have been violated.
- e. The activities of the society are in conformity with the objects of the society.



8. Opinion

In our opinion and to the best of our information and according to the explanations given to us, said accounts give a true and fair view subject to the observations/comments in point no. 6 above.

- i. In case of the Balance Sheet of the state of affairs of the Society as at 31st March 2022, and
- ii. In case of Income and Expenditure Account of the excess of income over expenditure on that date.

Place : New Delhi

Date : 17-August-2022

UDIN: 22084175APKWEW8S10

For Amod Agrawal & Associates
Chartered Accountants
FRN005780N


Amod Agrawal

Partner

M.No. 084175



Shanti Sahyog (Cooperation for Peace) India
(Society Reg. No. S-23424 dated 30/09/1992 PAN: AAFTS9467C)
B-15/B, 2nd Floor, Kalkaji, New Delhi- 110019

Balance Sheet as at 31st March-2022

Amount in Rupees


| Liabilities | Schedule No | As at 31st March, 2022 | As at 31st March, 2021 | Assets | Schedule No | As at 31st March, 2022 | As at 31st March, 2021 |
|----------------------------------------|-------------|------------------------|------------------------|-----------------------|-------------|------------------------|------------------------|
| Capital Fund | | | | Fixed Assets | C | 1,726,808 | 1,934,055 |
| Opening Balance | | (498,966) | (368,731) | | | 1,726,808 | 1,934,055 |
| Less: Dep. On Grant Assets | | (101,375) | (130,235) | Current Assets | | | |
| | | (600,341) | (498,966) | Cash in Hand | | 165,671 | 4,482 |
| General Fund/ Acc. | | 2,001,134 | (107,267) | Cash at Bank | D | 1,914,865 | 1,950,110 |
| Add: Excess of Income over Expenditure | | 976,891 | 2,108,401 | Fixed Deposits | D | 2,146 | 1,224 |
| | | 2,978,025 | 2,001,134 | Security | | 33,000 | 33,000 |
| Loan from Managing Trustee | A | 1,489,942 | 2,089,942 | TDS Receivable | E | 25,137 | 15,137 |
| Bank Overdraft | B | - | 345,899 | | | 2,140,819 | 2,003,953 |
| | | 3,867,626 | 3,938,008 | | | | |
| | | | | | | 3,867,626 | 3,938,008 |

Summary of Significant Accounting Policies and Notes to Accounts given in Schedule J form integral part of the Financial Statements

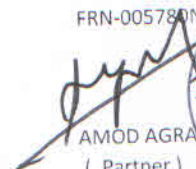
For Shanti Sahyog (Cooperation for Peace) India



Dr. Suman Khanna Aggarwal
President


S.N. Arora
Treasurer

For Amod Agrawal & Associates
Chartered Accountants
FRN-005780N


AMOD AGRAWAL
(Partner)
M.No.: 084175



Date:- 17.08.2022

Place:-New Delhi

Shanti Sahyog (Cooperation for Peace) India
(Society Reg. No. S-23424 dated 30/09/1992 PAN: AAFTS9467C)
B-15/B, 2nd Floor, Kalkaji, New Delhi- 110019

Income & Expenditure Account
For the year ended on 31st March, 2022

| Expenditure | Schedule No | For the year ended on 31st March, 2022 | For the year ended on 31st March, 2021 | Income | Schedule No | For the year ended on 31st March, 2022 | For the year ended on 31st March, 2021 |
|-----------------------------------|-------------|----------------------------------------|----------------------------------------|----------------------------------|-------------|----------------------------------------|----------------------------------------|
| Direct Expenses | F | 4,233,791 | 3,968,271 | Direct Income | H | 6,681,802 | 7,675,110 |
| Indirect Expenses | G | 1,982,306 | 1,770,147 | Grants, Donation etc. | | | |
| | | | | Indirect Income | I | | 3,027 |
| | | | | Interest on income tax refund | | 75,870 | 57,630 |
| | | | | Bank Interest | | 2,600 | 6,000 |
| | | | | Membership Subscription (Annual) | | 12,500 | 10,000 |
| | | | | Membership Subscription (Life) | | 922 | 6,187 |
| | | | | Interest on FD | | 38,675 | 54,254 |
| | | | | Production Unit Contribution | | 10,000 | 30,000 |
| Transferred to General Reserve | | | | Advertisement Subscription | | 1,676 | 4,611 |
| Excess of Income over Expenditure | | 976,891 | 2,108,401 | Books Subscription | | 5,650 | |
| | | | | Tuition Fees | | 12,800 | |
| | | | | Examination Fees | | 350,492 | |
| | | | | Misc. Balances Written Off | | | |
| | | 7,192,988 | 7,846,819 | | | 7,192,988 | 7,846,819 |

Summary of Significant Accounting Policies and Notes to Accounts given in Schedule J form integral part of the Financial Statements

For Shanti Sahyog (Cooperation for Peace) India

Dr. Suman Khanna Aggarwal
Dr. Suman Khanna Aggarwal
President

S.N. Arora
S.N. Arora
Treasurer

Date:- 17.08.2022
Place:- New Delhi

For Amod Agrawal & Associates
Chartered Accountants
FRN-005780N
Amod Agrawal
AMOD AGRAWAL
(Partner)
M.No.: 084175

Shanti Sahyog (Cooperation for Peace) India
(Society Reg. No. S-23424 dated 30/09/1992 PAN: AAFTS9467C)
B-15/B, 2nd Floor, Kalkaji, New Delhi- 110019

Receipt & Payment Account
For the year ended on 31st March, 2022

Amount in Rupees

| Receipt | As at 31st March, 2022 | As at 31st March, 2021 | Payment | As at 31st March, 2022 | As at 31st March, 2021 |
|----------------------------------------|---------------------------|---------------------------|----------------------------------------|---------------------------|---------------------------|
| Opening Balance | | | Opening Balance | | |
| Cash in Hand | 4,482 | 9,281 | Cash at Bank (Book Overdraft) | | |
| | 4,482 | 9,281 | Vijay Bank SB A/c No. 1603501011001692 | 345,899 | 346,034 |
| Cash at Bank | | | HDFC A/c No. 04821000001387 | | 114,551 |
| HDFC A/c No. 02711450000155 | 408,601 | 228,394 | | 345,899 | 460,585 |
| HDFC A/c No. 04821170000024 | 180,496 | 183,819 | Direct Expenses | 4,233,791 | 3,968,271 |
| HDFC Bank A/c No. 04821000001387 | 1,020,003 | | Indirect Expenses | 1,728,731 | 1,448,731 |
| HDFC Bank A/c No. 5010035442905 | 177,518 | | Assets Purchased/ Created | 147,701 | 9,150 |
| HDFC Bank A/c No. 50100398729321 | 43,720 | | Change in Current Liabilities | | |
| Vijaya Bank A/c No. 603501011001275 | 15,053 | 14,664 | Dr. Suman K. Aggarwal | 600,000 | 800,000 |
| SBI A/c No. 33866136715 | 104,720 | 8,128 | Newsletter Printing Expenses Payable | | 20,160 |
| Fixed Deposits with Bank | 1,224 | 1,224 | | 600,000 | 820,160 |
| | 1,951,335 | 436,229 | Change in Current Assets | | |
| Current Assets | | | TDS Receivable AY 2021-22 | 10,000 | 15,129 |
| TDS Receivable AY 2018-19 | | 11,589 | TDS Receivable AY 2022-23 | 10,000 | 15,129 |
| TDS Receivable AY 2019-20 | | 26,534 | | | |
| TDS Receivable AY 2022-23 | | 1,500 | | | |
| Staff Advance | - | 39,623 | | | |
| Direct Income | | | Closing Balance | | |
| Grants, Donation etc. | 6,681,802 | 7,675,110 | Cash in hand | 165,671 | 4,482 |
| | 6,681,802 | 7,675,110 | Cash at Bank | | |
| Indirect Income | | | SBI Bank A/c No. 33866136715 | 71,563 | 104,720 |
| Bank Interest | 75,870 | 57,630 | SBI Bank FCRA A/c No. 40102360517 | 78825 | |
| Membership Subscription (Annual) | 2,600 | 6,000 | Vijaya Bank A/c No. 603501011001275 | 15,472 | 15,053 |
| Membership Subscription (Life) | 12,500 | 10,000 | Vijay Bank SB A/c No. 1603501011001692 | 4,721 | |
| Interest on Income Tax Refund | | 3,027 | Hdfc Bank A/c No. 04821170000024 | 176,531 | 180,496 |
| Books Subscription | 1,676 | 4,603 | HDFC Bank A/c No. 02711450000155 | 745,573 | 408,601 |
| Advertisement Subscription | 10,000 | 30,000 | HDFC Bank A/c No. 04821000001387 | 674,770 | 1,020,003 |
| Production Unit Contribution | 38,675 | 54,254 | HDFC Bank A/c No. 501003544095 | 142,098 | 177,518 |
| Tuition Fees | 5,650 | | HDFC Bank A/c No. 50100398729321 | 5,313 | 43,720 |
| Examination Fees | 12,800 | | Fixed Deposits with Bank | 2,146 | 1,224 |
| Interest on FD | 922 | 6,187 | | 1,917,011 | 1,951,335 |
| Misc. Balances Written Off | 350,492 | | | | |
| | 511,186 | 171,701 | | | |
| Closing Balance | | | | | |
| Vijay Bank SB A/c No. 1603501011001692 | - | 345,899 | | | |
| | - | 345,899 | | | |
| | | | | | |
| | 9,148,804 | 8,677,843 | | 9,148,804 | 8,677,843 |

For Shanti Sahyog (Cooperation for Peace) India

for AMOD AGRAWAL & ASSOCIATES
Chartered Accountants
Firm Reg. No.: 005780N

Dr. Sumian Khanna Aggarwal

Dr. Sumian Khanna Aggarwal
President

S. N. Arora

S.N. Arora
Treasurer



AMOD AGRAWAL
(Partner)
M.No.: 084175

Date:- 17.08.2022
Place:- New Delhi

Schedules Forming Part of the Balance Sheet
As on 31.03.2022

| Particulars | Amount in Rupees | |
|---------------------------|----------------------|----------------------|
| | 31.03.2022 Amount | 31.03.2021 Amount |
| Other Liabilities | Schedule- "A" | |
| Financial Accomodation | | |
| Dr. Suman Khanna Aggarwal | 1,489,942 | 2,089,942 |
| Total | 1,489,942 | 2,089,942 |

| | | |
|----------------------------------------|----------------------|----------------|
| Book Overdraft | Schedule- "B" | |
| Vijay Bank SB A/c No. 1603501011001692 | - | 345,899 |
| Total | - | 345,899 |

| | | |
|----------------------------------------|----------------------|------------------|
| Balances with Bank | Schedule- "D" | |
| | | |
| SBI Bank A/c No. 33866136715 | 71,563 | 104,720 |
| SBI Bank FCRA A/c No 40102360517 | 78,825 | - |
| Vijaya Bank A/c No. 603501011001275 | 15,472 | 15,053 |
| Vijay Bank SB A/c No. 1603501011001692 | 4,721 | |
| Hdfc Bank A/c No. 04821170000024 | 176,531 | 180,496 |
| HDFC Bank A/c No. 02711450000155 | 745,573 | 408,601 |
| HDFC Bank A/c No. 04821000001387 | 674,770 | 1,020,003 |
| HDFC Bank A/c No. 5010035442905 | 142,098 | 177,518 |
| HDFC Bank A/c No. 50100398729321 | 5,313 | 43,720 |
| Total | 1,914,865 | 1,950,111 |

| | | |
|-------------------------------------------|--------------|--------------|
| Deposit with bank in Fixed Deposit | | |
| Hdfc-FD(Fdn No.02714470048490) | 613 | 338 |
| HDFC-FD (Fd No. 04824470010216) | 1,533 | 886 |
| Total | 2,146 | 1,224 |

| | | |
|----------------------------|----------------------|---------------|
| Advance Recoverable | Schedule- "E" | |
| Tds Recoverable | | |
| TDS Receivable AY 2021-22 | 15,137 | 15,137 |
| TDS Receivable AY 2022-23 | 10,000 | - |
| Total | 25,137 | 15,137 |

For Shanti Sahyog (Cooperation for Peace) India

Dr. Suman Khanna Aggarwal

Dr. Suman Khanna Aggarwal
President

S.N. Arora

S.N. Arora
Treasurer

Date:- 17.08.2022
Place:-New Delhi



Schedules Forming Part of the Balance Sheet
As on 31.03.2022

| Direct Expenses | Schedule "F" | |
|--------------------------------------------|----------------------|----------------------|
| | 31.03.2022 Amount | 31.03.2021 Amount |
| Particulars | | |
| APU Project Expenses | 103,000 | 140,000 |
| Audit Evaluation and Learning | 5,000 | 5,000 |
| Beauty Culture Centre Community Centre (E) | 25,345 | 2,288 |
| Beauty Culture Centre TKD (E) | 123,296 | 85,300 |
| Computer Centre Community Centre (E) | 34,500 | 54,625 |
| Computer Centre TKD (E) | 120,000 | 96,000 |
| Cutting & Tailoring Centre TKD | 58,400 | 18,568 |
| Cutting & Tailoring DDA | 28,000 | - |
| Consultancies and Honorarium | 156,000 | 120,000 |
| Denta Centre Exp. | - | 30,000 |
| Electricity Charges-Site Office | 13,560 | 12,990 |
| Event Expenses | 33,879 | - |
| Maruti EECO Running Expense | 17,380 | 9,056 |
| Meeting, Training and Workshops | 16,000 | 15,750 |
| Office Administrative Cost | 155,241 | 124,000 |
| PANKHI TBZ Project Exp. | 383,000 | 410,185 |
| Play School Community Centre (E) | - | 23,000 |
| Play School Kalkaji (E) | - | 70,400 |
| Play School TKD (E) | - | 25,000 |
| Publication and Dessimination | 5,880 | 3,724 |
| Rent Site Office | 172,900 | 286,000 |
| Registration Fees | 5,000 | - |
| Salary and Benefits | 1,569,323 | 1,440,000 |
| School Books and Stationary | - | 71,520 |
| School Bus Running and Maint. Exp. | - | 144,338 |
| School Tuition Fee & Incidental | 1,176,587 | 686,727 |
| School Uniform | - | 80,000 |
| Tuition Centre Exp. | 26,500 | 13,800 |
| Travel & Related Expenses | 5,000 | - |
| Total | 4,233,791 | 3,968,271 |

| Indirect Expenses | Schedule "G" | |
|--------------------------------|----------------------|----------------------|
| | 31.03.2022 Amount | 31.03.2021 Amount |
| Particulars | | |
| Bank Charges | 1,979 | 457 |
| Cartrage | 3,990 | 10,750 |
| Computer Repair & Maintenance- | 64,250 | 24,233 |
| Conveyance Expenses | 15,036 | 6,877 |
| Courier Charges | 1,455 | 3,043 |
| Depreciation A/c | 253,575 | 321,416 |
| Electricity Charges | 71,770 | 83,260 |
| Internet Charges | 5,893 | 9,100 |
| Meeting Exp. | - | 1,750 |
| Newsletter Printing Expenses | - | 40,320 |
| Office Expenses | 72,226 | 15,969 |
| Printing & Stationary | 22,270 | 7,656 |
| Production Unit Expenses | 54,163 | 41,471 |
| Promotion Expenses | 128,917 | 70,000 |
| Repair & Maintenance Expenses | 109,065 | 103,339 |
| Salary A/c | 1,149,883 | 1,011,284 |
| Staff Welfare Exp. | 22,387 | 9,724 |
| Telephone Expenses | 5,447 | 9,498 |
| Total | 1,982,306 | 1,770,147 |

For Shanti Sahyog (Cooperation for Peace) India

S. N. Arora
Dr. Suman Khanna Aggarwal
President
Date:- 17.08.2022
Place:- New Delhi

S.N. Arora
Treasurer



Schedules Forming Part of the Balance Sheet as on 31.03.2022
(As per Income & Expenditure Account)

Direct Income

Corporate & Institutional Funding

| Particulars | Schedule "H" | |
|-------------------------------------------------|----------------------|----------------------|
| | 31.03.2022 Amount | 31.03.2021 Amount |
| A. Eligible u/s 80G (certificate issued) | | 750,000 |
| Adroit Financial Services Pvt Ltd | 1,996,300 | 1,852,300 |
| Azim Philanthropic Initiative Pvt. Ltd. | 30,000 | 15,000 |
| Atul Jewellers | | 19,091 |
| Anonymous Donation-Online | | 28,571 |
| Engineers India Ltd | 85,400 | 85,400 |
| G & D Incorp. | 100,000 | 50,000 |
| Group of Friends Welfare Trust | | 30,000 |
| GAIL | 300 | |
| Humantitive Retail Private Limited | | 20,000 |
| Krishi Rasayan Exports Pvt. Ltd. | | 40,000 |
| Khemani Sorabjee Trust | 37,000 | 40,789 |
| Hiralal & Sons | 15,000 | |
| Mohan Mukkar Education & Charitable Trust | 210,000 | |
| Prerna School of Inspiration | 90,000 | 180,000 |
| Rotary Club of Delhi Cama Place | 50,000 | 21,000 |
| Rotary Club of Delhi Central | | 15,000 |
| Shift Focus | 15,000 | 15,000 |
| Sita Ram Jindal Foundation | | 30,000 |
| S K B Builders India Ltd. | 30,000 | 40,000 |
| Sri Golak Dham Aashram | | 10,000 |
| Tecmicra Solutions | 168,000 | 603,200 |
| Tribhovandas Bhimji Zaveri Ltd | 75,000 | |
| Trycon Technologies Private Limited | 2,902,000 | 3,845,351 |
| Sub Total (A) | | |
| B. Eligible Not covered u/s 80G | 100,000 | 140,000 |
| Azim Premji Foundation For Development (APU) | 7,500 | |
| Global Parachem LLP | 3,000 | |
| Goldan Anaya Club | 15,000 | 15,000 |
| Railways Year Book | 409,735 | |
| Stiching Tilly Enalbert Waajer | 25,024 | |
| Anonymous Donation Online | 560,259 | 155,000 |
| Sub Total (B) | | |
| Total (A + B) | 3,462,259 | 4,000,351 |

Government Funding

| Particulars | 31.03.2022 Amount | 31.03.2021 Amount |
|---------------------------------------------|----------------------|----------------------|
| Ministry of Minority Affairs Govt. of India | 40,000 | 194,341 |
| Samajik Suvidha Kendra (MC) Aawaz Uthao | | 350,000 |
| State Bank of India | 40,000 | 544,341 |
| Total | | |

Donation Individual's

| Particulars | 31.03.2022 Amount | 31.03.2021 Amount |
|------------------------------------------|----------------------|----------------------|
| Education Sponsorship (Eligible u/s 80G) | 564,400 | 1,523,520 |
| Education Sponsorship Others | 221,737 | |
| Others (Eligible u/s 80G) | 1,171,072 | 974,222 |
| Others | 26,000 | |
| Others Through PayTM | 23,267 | |
| Total | 2,006,476 | 2,497,742 |

For Shanti Sahyog (Cooperation for Peace) India

Shannat
Dr. Suman Khanna Aggarwal
President

S.N. Arora
S.N. Arora
Treasurer

Date:- 17.08.2022
Place:- New Delhi



Schedules Forming Part of the Balance Sheet as on 31.03.2022

(As per Income & Expenditure Account)

Other Income

| Particulars | 31.03.2022 Amount | 31.03.2021 Amount |
|----------------------------------------|----------------------|----------------------|
| Beauty Culture Centre Community Centre | 95,920 | 42,100 |
| Beauty Culture Centre TKD | 75,340 | 45,850 |
| Computer Centre Community Centre | 239,800 | 252,901 |
| Computer Centre TKD | 139,900 | 114,000 |
| Cutting & Tailoring Center | 59,800 | |
| Cutting & Tailoring Center TKD | 105,600 | |
| Local Community Contributions | 454,707 | 177,825 |
| Play School Tkd | 2,000 | |
| Total | 1,173,067 | 632,676 |
| GRAND TOTAL (Schedule C) | 6,681,802 | 7,675,110 |

Indirect Income

Schedule "I"

| Particulars | 31.03.2022 Amount | 31.03.2021 Amount |
|----------------------------------------------------|----------------------|----------------------|
| Bank Interest | 75,870 | 57,630 |
| Interest on FDR | 922 | 6,187 |
| Membership Subscription(Annual) (Eligible u/s 80G) | 1,500 | 6,000 |
| Membership Subscription (Annual Others) | 1,100 | |
| Membership Subscription (Life) (Eligible u/s 80G) | 12,500 | 10,000 |
| Advertisement Subscription | 10,000 | 30,000 |
| Books Subscription | 1,676 | 4,611 |
| Tuition Fees | 5,650 | |
| Examination Fees | 12,800 | |
| Interest on Income tax refund | - | 3,027 |
| Production Units Contribution | 38,675 | 54,254 |
| Misc. Balances Written Off | 350,492 | |
| Total | 511,186 | 171,709 |

For Shanti Sahyog (Cooperation for Peace) India

S. N. Arora

Dr. Suman Khanna Aggarwal
President

Date:- 17.08.2022

Place:-New Delhi

S. N. Arora

S.N. Arora
Treasurer



Schedule "C"

| S.No. | Particulars | Gross Value As at 31.3.2021 | Capital 31.3.21 | Revenue 31.3.21 | % | Addition During 1st half of the year | Addition During 2nd half of the year | Depreciation Charged During the year | Total 31.3.22 Depreciation | Assets on 31.3.2022 before Dep | Assets on 31.3.2022 After Dep |
|-------|------------------------------------------------|--------------------------------|-----------------|------------------|----|-----------------------------------------------|-----------------------------------------------|-----------------------------------------|-------------------------------|--------------------------------------|-------------------------------------|
| | | | | | | | | Capital Fund | Ag. Revenue | | |
| 1 | Computer | 189,008 | 33,004 | 156,005 | 40 | - | 64,890 | 13,201 | 75,380 | 253,898 | 165,317 |
| 2 | Laptop | 30,435 | - | 30,435 | 40 | - | - | - | 12,174 | 30,435 | 18,261 |
| 3 | Cooler | 38,763 | 27,833 | 10,930 | 15 | - | - | 4,175 | 1,640 | 38,763 | 32,948 |
| 4 | Furniture&Fixture | 211,540 | 115,255 | 96,285 | 10 | - | - | 11,525 | 9,628 | 211,540 | 190,387 |
| 5 | School Bus | 257,524 | - | 257,524 | 15 | - | - | - | 38,629 | 257,524 | 218,895 |
| 6 | Fans | 11,794 | - | 11,794 | 15 | 4,350 | - | - | 2,422 | 16,144 | 13,722 |
| 7 | Dental Care Setup Cost | 64,940 | - | 64,940 | 15 | - | - | - | 9,741 | 64,940 | 55,199 |
| 8 | Invertor | 37,074 | - | 37,074 | 15 | - | - | - | 5,561 | 37,074 | 31,513 |
| 9 | Sewing Machine | 34,259 | - | 34,259 | 15 | - | 40,780 | - | 8,197 | 75,039 | 66,842 |
| 10 | Software | 9,782 | 3,318 | 6,464 | 40 | - | - | 1,327 | 2,586 | 9,782 | 5,869 |
| 11 | Aquaguard | 20,557 | 7,863 | 12,694 | 15 | - | - | 1,180 | 1,904 | 20,557 | 17,473 |
| 12 | GRC Infrastructure Development-(GRC) | 35,312 | - | 35,312 | 10 | - | - | - | 3,531 | 35,312 | 31,781 |
| 13 | Printer | 3,474 | 1,711 | 1,763 | 40 | - | - | 684 | 705 | 3,474 | 2,085 |
| 14 | UPS | 3,624 | 2,649 | 975 | 40 | - | - | 1,060 | 390 | 3,624 | 2,174 |
| 15 | Server & Networking | 6,220 | 3,629 | 2,591 | 40 | - | - | 1,452 | 1,037 | 6,220 | 3,731 |
| 16 | Telephone Set | 1,654 | - | 1,654 | 15 | - | - | - | 248 | 1,654 | 1,406 |
| 17 | AC | 7,830 | - | 7,830 | 15 | - | - | - | 1,175 | 7,830 | 6,655 |
| 18 | Audio Visual Setup | 71,014 | 25,880 | 45,134 | 40 | - | - | 10,352 | 18,054 | 71,014 | 42,608 |
| 19 | CCTV Camera | 8,091 | - | 8,091 | 15 | - | - | - | 1,214 | 8,091 | 6,877 |
| 20 | Display Material | 4,104 | 4,104 | - | 40 | - | - | 1,642 | - | 4,104 | 2,462 |
| 21 | Refrigerator | 6,682 | 3,930 | 2,751 | 15 | - | - | 590 | 413 | 6,682 | 5,679 |
| 22 | solar Invertor | 71,254 | 71,254 | - | 15 | - | - | 10,688 | - | 71,254 | 60,566 |
| 23 | Dual Desk, Education Material, Play Area Items | 434,990 | 434,990 | - | 10 | - | - | 43,499 | - | 434,990 | 391,491 |
| 24 | Biometric Attendance Machine | 11,059 | - | 11,059 | 15 | - | - | - | 1,659 | 11,059 | 9,400 |
| 25 | Honda Activa | 41,761 | - | 41,761 | 15 | - | - | - | 6,264 | 41,761 | 35,497 |
| 26 | Maruti Van | 313,311 | - | 313,311 | 15 | - | - | - | 46,997 | 313,311 | 266,314 |
| 27 | Mobile Set | 8,001 | - | 8,001 | 15 | - | - | - | 1,200 | 8,001 | 6,801 |
| 28 | Beauty Culture Equipments | - | - | - | 15 | - | 37,681 | - | 2,826 | 37,681 | 34,855 |
| | Total | 1,934,058 | 735,420 | 1,198,638 | | 4,350 | 143,351 | 101,375 | 253,575 | 2,081,759 | 1,726,808 |

For Shanti Sahyog (Cooperation for Peace) India

S. N. Arora
Dr. Suman Khanna Aggarwal
President

S.N. Arora
Treasurer

Date:- 17.08.2022
Place:- New Delhi



AMOD AGRAWAL
(Partner)

Schedule J

Shanti Sahyog (Cooperation for Peace) India

(Society Reg. No. S-23424 dated 30/09/1992 PAN: 44FTS9467C)

Schedules Annexed to and forming integral part of Balance Sheet as at 31st March, 2022,
Income & Expenditure Account and Receipts and Payment Account for the year ended as
on 31st March, 2022

Accounting Policies

The significant accounting policies followed by the Societies are as stated below:

a) Basis of preparation

- i. The financial statements have been prepared under historical cost convention in accordance with the generally accepted accounting principles.
- ii. Accounting policies not specifically referred otherwise are consistent and in consonance with generally accepted accounting principles.

b) System of Accounting

Income & Expenses are accounted for, includes the expenses by over-issued cheques on last day of the financial year.

c) Fixed Assets and Depreciation

- i. Fixed Assets created out of specific funds are simultaneously recognized as Capital Fund. Other Fixed Assets are recognized at the cost of acquisition.
- ii. Accordingly, depreciation is charged to Income & Expenditure Account against the assets created out of non-grants fund, and to Capital Fund where assets is procured out of any Grant.
- iii. Depreciation charged as per the rates prescribed under Income Tax Act, 1961. Depreciation is charged on Written Down Value Method.
- iv. Society confirms periodically verifying the assets physically.

d) Employee Benefits

Retirement and other benefits to the employees. The society has not registered under Provident Fund/ ESIC as applicable. No provision for gratuity has been made. The gratuity is accounted for on payment basis.

e) Revenue Recognition

- i. All revenue grants and donations received during the year are recognized as income thereby the surplus/ deficit shown in income and expenditure account includes unutilized grants/loans to be used/ repaid in future.
- ii. Fixed Assets created out of specific funds are simultaneously recognized as Capital Fund.
- iii. Interest Income on deposits is recognized on time proportion accrual basis taking into account the amount outstanding.



f) Foreign Exchange Transactions

All the transactions in foreign currency are recognized at the exchange rate prevailing on the date of transaction. There are no outstanding Foreign Exchange Transactions as on balance sheet date.

Notes to Accounts

1. Sources of funds being FC / Non-FC are as confirmed by the Management or/and Bank.
2. Stocks of consumable and distribute-able gifts or relief material, etc. are confirmed as at NIL value.
3. Cash Balances are as certified by the management.
4. Loans and advances received from the president of the society is interest free and payable on demand out of the surplus.
5. Management confirms that no salary and any of the expenditure has been paid/ reimbursed to any of the trustees during the year.
6. The Society has kept all the unspent balance of the funds in conformity with Section 11(5) of the Income Tax Act, 1961.
7. Income and expenditure includes amount received and expenses incurred towards CSR activities as per detail under:

| | FY 2021-22 | FY 2020-21 |
|------------------------------------|------------|------------|
| Brought Forward from previous year | - | - |
| Income received | 168000 | 403200 |
| Expenses incurred | 168000 | 403200 |
| Unutilized amount carried forward | - | - |

8. In the opinion of management all known liabilities and expenses have been accounted.
9. Figures of the previous year have been regrouped wherever required.
10. Management is committed to ensure adequate internal control and timely book keeping.

For Shanti Sahyog (Cooperation for Peace) India



Dr. Suman Khanna Aggarwal
President



S.N. Arora
Treasurer

For Amod Agrawal & associates
Chartered Accountants
FRN005780N



Amod Agrawal
Partner
M.No. 084175

Place: New Delhi

Date: 17th August, 2022