



DEVNIDHI ARYA & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

The Trustees
ICCo
New Delhi

Opinion

We have audited the accompanying Financial Statements of ICCo which comprise the Balance Sheet as at 31st March 2022, the Income & Expenditure and Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the Trust as at 31st March 2022;
- b) In case of the Income and Expenditure for the year ended on that date;
- c) In case of the Receipt and Payment Account for the year ended on that date;

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to Note No. 5 of the financial statements about the prevailing COVID-19 situation across the globe including India and management's assessment of the impact of pandemic COVID-19 on its operations and financial statements for the year ended March 31, 2022, due to lockdown conditions and various restrictions including on travel imposed by the central/ state government(s) for which a definitive assessment of the impact is highly dependent upon the situation that may prevail in the subsequent period(s). Our opinion is not modified in this regard.



Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

In preparing the Financial Statements, management is responsible for assessing the 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 financial reporting process.

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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

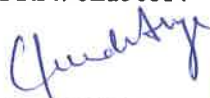
Further to the comments in para's above, we report that:

- a) 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.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure and Receipt and Payment Account dealt with by this report are in agreement with the books of account.

For **DEVNIDHI ARYA & ASSOCIATES**

Chartered Accountants

FRN: 021503N


(Devnidhi Arya)

Partner

M. No.: 506322



UDIN: 22506322A0NXCJ2090

Place: New Delhi

Date: 08 JUL 2022

ICCo

1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092

BALANCE SHEET AS ON 31ST March 2022

	Schedule	As At 31-Mar-2022	As At 31-Mar-2021
		Amount (Rs.)	Amount (Rs.)
LIABILITIES			
Corpus Fund	1	15,200	15,200
General Fund	2	53,45,120	36,64,807
Unutilised Grants	3	1,42,24,940	97,12,884
Current Liabilities & Provisions			
Current Liabilities	5	20,21,082	7,33,958
Provisions		-	-
TOTAL		2,16,06,342	1,41,26,849
ASSETS			
Fixed Assets			
Net Block	4	7,71,824	6,53,024
Current Assets, Loans & Advances			
Cash & Bank Balances	6	1,73,69,426	99,33,416
Sundry Debtors	7	-	6,23,610
Loans and Advances	8	34,65,092	29,16,799
TOTAL		2,16,06,342	1,41,26,849

Significant Accounting Policies and Notes
forming an integral part of accounts (Refer Schedule -9)

As per our report of even date

For **DEVNIDHI ARYA & ASSOCIATES**

Chartered Accountants

FRN: 021503N



(Devnidhi Arya)

Partner

M. No. 506322

For **ICCo**

(Trustee)

(Trustee)

Place : New Delhi

Date : 08 JUL 2022

ICCO
1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
<u>INCOME</u>		
Receipt for Main Objects		
Grants to the extent utilized	1,01,72,059	39,24,134
Donations	4,66,600	39,77,512
Receipts Incidental to Main Objects		
Consultancy Fees from ASRLM	28,78,200	76,271
Other Income		
Interest From Bank	1,48,849	8,816
Other Income	9,000	3,912
Interest on Income tax refund	23,875	-
Total	1,36,98,583	79,90,645
<u>EXPENDITURE</u>		
<i>General Public Utility Program</i>		
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)		
Hard Intervention Exp		
Construction of one CFC and two village level spoke units	-	26,13,112
Purchase of Sewing Machine	-	4,18,824
Purchase of handloom Machinery	17,84,700	-
Soft Intervention Expenses	-	3,81,250
Administrative Overheads	-	3,52,130
Staff, Consultancy and other project costs	2,39,794	9,10,375
<i>Encourage Foundation</i>		
Procurement of Turmeric	-	67,850
Sample Testing Fees	-	90,968
Assam State Rural Livelihood Mission (ARSLM) Program Expenses		
Staff Cost	-	8,76,301
Consultancy Fee	2,24,000	3,23,500
Community Resource persons	1,08,000	1,08,000
Local Conveyance & Travel	9,254	93,816
Training and workshop	55,802	-
Office Rent	-	9,000
COVID 19 Relief		
Ration Distribution Expenses	-	2,78,610
Azim Premji Philanthropic Initiative (APPI)		
Humanitarian Aid/ Relief Work		
Ration Distribution Expenses	8,19,985	-
Local Conveyance & Travel	31,638	-
Vaccination drive		
Program Activity expenses	2,32,640	-
Staff Cost	12,03,734	-
Documentation and Printing	14,595	-
Rebuilding Lives by restoring farm & Non farm livelihoods in Assam		
Staff, Consultancy and other project costs	35,46,052	-
Travel & Conveyance Expenses	1,06,467	-
Training and workshop	5,41,417	-
Office Rent	1,32,000	-
Documentation and Printing	37,074	-
NORTH EAST RURAL LIVELIHOOD PROJECT (NERLP)-3		
Consultant Cost	-	36,620
HSBC Data Processing India (HDPI)		
Staff Cost	4,90,000	-
Travel & Conveyance Expenses	61,928	-
Baseline Survey fee	91,000	-
Training Expenses	2,77,602	-
Procurement of Turmeric grinding Machinery and laptop	5,61,432	-



Administrative Expenses		
Salaries & Benefits	9,87,142	10,57,187
Travel & Conveyance Expenses	38,393	62,127
Conference Expenses	6,975	82,193
General Office Expenses	1,030	1,290
Office Rent	30,000	30,000
Communication Costs	17,810	46,702
Audit Fees	1,00,000	1,00,000
Professional Fees	10,000	-
Sample Testing Fees	4,100	-
Depreciation	1,87,125	1,01,756
Repair & Maintenance	64,501	48,000
Tax/Interest on tax	-	995
Asset Insurance	1,301	5,387
Bank Charges	778	1,184
Sub Total	1,20,18,269	80,97,177
Net Surplus/(Deficit) Carried to General Fund	16,80,313	(1,06,532)
Total	1,36,98,583	79,90,645

Significant Accounting Policies and Notes
forming an integral part of accounts (Refer Schedule -9)

As per our report of even date

For **DEVNIDHI ARYA & ASSOCIATES**

Chartered Accountants

FRN: 021503N



(Devnidhi Arya)

Partner

M. No. 506322

For ICCo

(Trustee)

(Trustee)

Place : New Delhi

Date : 08 JULI 2022

**RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
Opening Cash and Bank Balances:		
Cash at Bank	98,80,244	24,22,126
Cash in Hand	53,172	27,721
RECEIPT		
Receipt for Main Objects		
Grants received	1,46,84,115	1,20,97,625
Donations	4,66,600	39,77,512
Consultancy Fees from ASRLM	33,44,863	76,271
Interest From Bank	1,48,849	8,816
Other Income	9,000	3,912
Income tax refund	2,51,290	1,11,758
Unsecured loan	10,00,000	-
Sale of Assets	-	36,900
Security deposit received	-	1,57,000
Total (A)	2,98,38,133	1,89,19,641
EXPENDITURE		
General Public Utility Program		
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)		
Hard Intervention Exp		
Construction of one CFC and two village level spoke units	-	26,13,112
Purchase of Sewing Machine	-	8,52,000
Purchase of handloom Machinery	17,84,700	-
Soft Intervention Expenses	-	3,81,250
Administrative Overheads	-	3,52,130
Staff, Consultancy and other project costs	2,27,794	9,40,592
Encourage Foundation		
Procurement of Turmeric	-	67,850
Sample Testing Fees	23,000	67,968
Assam State Rural Livelihood Mission (ARSLM) Program Expenses		
Staff Cost	-	8,40,301
Consultancy Fee	2,24,000	3,14,222
Community Resource persons	4,800	1,80,000
Local Conveyance & Travel	9,254	32,955
Training and workshop	55,802	-
Office Rent	-	24,000
COVID 19 Relief		
Ration Distribution Expenses	-	2,78,610
Azim Premji Philanthropic Initiative (APPI)		
Humanitarian Aid/ Relief Work		
Ration Distribution Expenses	8,19,985	-
Local Conveyance & Travel	31,638	-
Vaccination drive		
Program Activity expenses	1,45,885	-
Staff Cost	12,03,734	-
Documentation and Printing	26,005	-
Rebuilding Lives by restoring farm & Non farm livelihoods in Assam		
Staff, Consultancy and other project costs	34,98,792	-
Travel & Conveyance Expenses	1,06,467	-
Training and workshop	5,41,417	-
Office Rent	1,32,000	-
Documentation and Printing	37,074	-
NORTH EAST RURAL LIVELIHOOD PROJECT (NERLP)-1		
Piggery Value Chain Development	-	6,29,474
ONGC		
Program Travel	-	10,314
NORTH EAST RURAL LIVELIHOOD PROJECT (NERLP)-3		
Consultant Cost	-	36,620
HSBC Data Processing India (HDPI)		
Staff Cost	4,90,000	-
Travel & Conveyance Expenses	61,928	-
Baseline Survey fee	91,000	-
Training Expenses	2,77,602	-
Procurement of Turmeric grinding Machinery and laptop	5,61,432	-



Administrative Expenses		
Salaries & Benefits	10,62,399	8,61,391
Travel & Conveyance Expenses	41,562	71,276
Conference Expenses	21,995	80,688
General Office Expenses	1,850	1,290
Office Rent	30,000	30,000
Communication Costs	7,432	58,327
Audit Fees	91,225	93,511
Professional Fees	10,000	-
Sample Testing Fees	4,100	-
Repair & Maintenance	64,501	59,760
Tax/Interest on tax	-	995
Asset Insurance	1,225	6,403
Bank Charges	778	1,184
Security deposit refunded	1,57,000	-
Security Deposit for rent	28,000	-
Purchase of Assets	3,05,926	-
Staff Advance	2,78,661	-
Total (B)	1,24,60,963	88,86,223
Closing Cash and Bank Balances (A)- (B)	1,73,77,170	1,00,33,418
As per schedule 6	1,73,69,426	99,33,416
Difference	-	-

Significant Accounting Policies and Notes forming an integral part of accounts (Refer Schedule -9)

As per our report of even date

For **DEVNIDHI ARYA & ASSOCIATES**

Chartered Accountants
FRN: 021503N

Devnidhi Arya
(Devidhi Arya)
Partner
M. No. 506322



For ICCo

Ram Pheroo Kanwal
(Trustee)

Sunil K. Aswal
(Trustee)

Place : New Delhi

Date: 08 JUL 2022

ICCo

1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092

SCHEDULE - 1**CORPUS FUND FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

Corpus Fund	As at	As at
	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
Contributed by the Founder & Author of the Trust	15,200	15,200
Closing Balance	15,200	15,200

SCHEDULE - 2**GENERAL FUND ACCOUNT FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

General Fund	As at	As at
	31.03.2022	31.03.2021
	Amount (Rs.)	Amount (Rs.)
A. Profit and Loss Account		
Opening Balance	11,64,807	19,51,626
Add:		
Grant Surplus	-	1,41,182
GST Adjustment	-	10,156
Less:		
Grant Deficit	-	(8,31,625)
Surplus(Deficit) for the year as per Profit & Loss Account	16,80,313	(1,06,532)
Total	28,45,120	11,64,807
B. Reserve Fund		
Opening Balance	25,00,000	25,00,000
Total	25,00,000	25,00,000
Grand Total	53,45,120	36,64,807



ICCo

1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092

SCHEDULE - 3
Amount(Rs.)

GRANTS SCHEDULE

Name	Opening Balances as on 01.04.2021	Grant Received	Total	Grants Utilized	Surplus/(Deficit)	Closing Balances as on 31.03.2022
	Unspent/ (Overspent)					Unspent/ (Overspent)
Specific grants						
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)	81,78,884	49,15,115	1,30,93,999	20,24,494	-	1,10,69,505
HSBC Data Processing India (HDMI)	15,34,000	-	15,34,000	14,81,962	-	52,038
Azim Premji Philanthropic Initiative (APPI)	-	96,94,000	96,94,000	66,65,603	-	30,28,397
Reach India Trust	-	75,000	75,000	-	-	75,000
TOTAL	97,12,884	1,46,84,115	2,43,96,999	1,01,72,059	-	1,42,24,940



ICCo

1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi - 110092

SCHEDULE - 4

SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

S.NO.	PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK				DEPRECIATION		DELETION	Net Block		
			As at 01.04.2021	ADDITION (RS.)		TOTAL COST As at 31.03.2022	As at 01.04.2021	During the Year		As at 31.03.2022	As at 31.03.2022	As at 01.04.2021
				UPTO 02ND OCT 21	AFTER 02ND OCT 21							
TANGIBLE ASSETS:												
1	COMPUTERS	40.00%	26,63,195	2,21,910	84,016	29,69,121	26,52,678	1,09,774	27,62,452	-	2,06,669	10,517
2	FURNITURE & FIXTURES	10.00%	9,16,651	-	-	9,16,651	5,36,151	38,050	5,74,201	-	3,42,450	3,80,500
3	OFFICE EQUIPMENT	15.00%	8,24,901	-	-	8,24,901	5,62,895	39,301	6,02,196	-	2,22,705	2,62,006
	Total		44,04,747	2,21,910	84,016	47,10,673	37,51,724	1,87,125	39,38,849	-	7,71,824	6,53,023



ICCO

1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092

SCHEDULE - 5

**CURRENT LIABILITIES FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

Current Liabilities	As at 31.03.2022	As at 31.03.2021
	Amount (Rs.)	Amount (Rs.)
Expenses Payable	8,22,563	5,54,132
Unsecured loan	10,00,000	-
TDS payable	18,954	22,826
GST Payable	1,79,565	-
Security Deposit(Retention Money)	-	1,57,000
TOTAL	20,21,082	7,33,958

SCHEDULE - 6

**CASH AND BANK BALANCES FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

Cash and Bank Balances	As at 31.03.2022	As at 31.03.2021
	Amount (Rs.)	Amount (Rs.)
Cash in hand	16,604	53,172
<u>Balance with Scheduled Bank</u>		
HDFC Bank	44,486	15,257
Axis Bank-91300052421138	25,526	5,435
Axis Bank-914010004765434	30,35,683	14,58,643
Axis Bank-921010017022584	28,87,781	
Yes bank	29,813	28,649
Punjab National Bank	1,13,29,534	83,72,260
TOTAL	1,73,69,426	99,33,416

SCHEDULE - 7

**SUNDRY DEBTORS FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

Trade Receivables	As at 31.03.2022	As at 31.03.2021
	Amount (Rs.)	Amount (Rs.)
Outstanding for a period of less than 6 months		-
Outstanding for a period of more than 6 months	-	6,23,610
TOTAL	-	6,23,610

SCHEDULE - 8

**LOANS AND ADVANCES FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2022**

Loans and Advances	As at 31.03.2022	As at 31.03.2021
	Amount (Rs.)	Amount (Rs.)
Prepaid Expenses	1,48,792	15,957
Advance Income Tax & TDS		
- A.Y. 2020-2021	-	2,27,415
- A.Y. 2022-2023	3,35,790	
TDS on GST(FY 2019-20)	95,672	28,514
GST-Input Tax Credit	-	66,436
Amount Recoverable in cash or kind or value to be received	25,43,263	25,43,263
Security Deposit	53,000	25,000
Other Advance	2,88,575	10,214
TOTAL	34,65,092	29,16,799



**ICCo,
New Delhi**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING AN INTEGRAL PART
OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

Significant Accounting Policies

1. The financial statements of the Trust have been prepared under the historical cost convention on the accrual basis of accounting except otherwise stated in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.
2. Only those Incomes and advances are accounted for as Income which have been received or have billed and become due as per the terms of the contracts.
3. Restricted grants received are accounted for as income to the extent utilized during the year.
4. Fixed assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Depreciation on fixed assets is provided on written down value method (WDV) as laid down in and at the rate prescribed in Income Tax Act, 1961.
5. The assets acquired and provided to community is not capitalized and charged to expenses.
6. Fines / Penalties / Interest, if any on account of non-compliance are accounted for in the year the same are levied / settled.

Notes to Accounts

1. The trust from this year is mainly carrying out the charitable activities, however it has also provided consultancy services which are incidental to the main objects and are less than 20% of it's total receipts as permitted u/s 2(15) of the Income Tax Act, 1961.
2. The Trust has paid advances for premises on rent and also related temporary construction but the transactions has been disputed. The Trust has filed a suite for recovery of Rs.32,75,000. Subsequently, the Trust adjusted Rs.7, 31,737 from the new assignment to two contractors, out of the advances paid and balance Rs.25,43,263 has been reported as amount recoverable and in the opinion of the Management the amount is good for recovery.
3. (i) Some of the financial sanction memos do not provide any detailed break-up of activities hence the direct costs, allocation of expenses and staff costs under various activities has been made as per the break ups determined by the management.



- (ii) Establishment and administrative expenses have been allocated to various projects based on the management decision.
4. The trust is providing the encashment of unavailed leaves at the end of the calendar year and provision has been made for the leaves due at the end of March every year.
5. The novel coronavirus (COVID-19) outbreak which was declared as global pandemic by the World Health Organization (WHO) on March 11, 2020 continues to spread across the globe including India resulting in significant impact on global and India's economic environment. The Trust has assessed the impact of COVID-19, to the best of its information, on its operations, as well its financial statements, including but not limited to the areas of revenue, costs, operational controls and processes followed as at March 31, 2022. Based on the overall assessment, the Trust is of the view that no additional provision needs to be made in the books of account for the year ended March 31, 2021.
- Further, there is no material impact on the financial statements due to the changes in the operational controls and processes followed by the Trust during the COVID-19 pandemic situation in the country considering the lockdowns. The Trust will however continue to closely monitor any material changes to the future economic conditions that may have any significant impact on its business and financial position.
6. The balances appearing under sundry debtors/creditors, loans and advances and unutilized grants are subject to reconciliation and confirmations. The discrepancies arising due to reconciliation will be accounted for in the year same are reconciled/settled.
7. The trust has taken a loan of Rs. 10,00,000 which as per management is interest free and to be refunded on demand.
8. Based on the information available with the organization, there are no amounts due to Micro, Medium and Small Enterprises as defined as per Micro, Medium and Small Enterprises Development Act, 2006 and no interest has been paid or payable under the term of the MSMED Act, 2006.
9. Previous year figures are regrouped / re-classified, wherever necessary.

Signature to Schedules 1-9

For DEVNIDHI ARYA & ASSOCIATES

Chartered Accountants

FRN: 021503N


(Devnidhi Arya)

Partner

M. No. 506322



For ICCo


(Trustee)


(Trustee)

Place : New Delhi

Date : 08 JUL 2022