



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone : 011-46565253
kumarmittalco@gmail.com

GSTIN: 07AAAFK6551G1ZG

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 2023**, 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 2023;
- 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.

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 **KUMAR MITTAL & CO.**

Chartered Accountants

(FRN: 010500N)



(Amrish Gupta)

Partner

M. No.: 090553

UDIN: 23090553BGRPSN4843



Place: New Delhi

Date: 16 SEP 2023

ICCO

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

BALANCE SHEET

AS ON 31ST March 2023

	Schedule	As At 31.03.2023	As At 31.03.2022
		Amount (Rs.)	Amount (Rs.)
LIABILITIES			
Corpus Fund	1	15,200	15,200
General Fund	2	44,98,206	53,45,120
Unutilised Grants	3	1,30,45,994	1,42,24,940
Current Liabilities & Provisions			
Current Liabilities	5	7,40,157	20,21,082
TOTAL		1,82,99,557	2,16,06,342
ASSETS			
Fixed Assets			
Net Block	4	6,21,505	7,71,824
Current Assets, Loans & Advances			
Cash & Bank Balances	6	1,41,02,344	1,73,69,426
Loans and Advances	7	33,53,729	34,65,092
Grants Recoverable	3	2,21,980	-
TOTAL		1,82,99,557	2,16,06,342

Significant Accounting Policies and Notes
forming an integral part of accounts (Refer Schedule -8)

As per our report of even date
For **KUMAR MITTAL & CO.**

Chartered Accountants
FRN: 010500N



(Amrish Gupta)
Partner
M. No. 090553

For ICCo

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TRUSTEES

Place : New Delhi
Date : 16 SEP 2023

ICCO
1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
INCOME		
Incomes from Main Objects		
Grants to the extent utilized	87,76,984	1,01,72,059
Donations	5,71,000	4,66,600
Incomes - Incidental to Main Objects	21,66,280	28,78,200
Other Incomes		
Interest From Bank	1,88,313	1,48,849
Other Income	-	9,000
Interest on Income Tax Refund	18,460	23,875
Total	1,17,21,037	1,36,98,583
EXPENDITURE		
General Public Utility Program		
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)		
Hard Intervention Exp		
Purchase of Ceiling Fan	36,540	-
Purchase of handloom Machinery	-	17,84,700
Soft Intervention Expenses	4,49,644	-
Staff, Consultancy and other project costs	4,95,346	2,39,794
Vaccination drive		
Program Activity expenses	1,76,990	2,32,640
Staff Cost	1,72,734	12,03,734
Documentation and Printing	210	14,595
Rebuilding Lives by restoring farm & Non farm livelihoods in Assam		
Staff, Consultancy and other project costs	41,24,715	35,46,052
Travel & Conveyance Expenses	2,30,795	1,06,467
Training and workshop	20,64,931	5,41,417
Office Rent	1,37,500	1,32,000
Documentation and Printing	9,089	37,074
Amar Ujala Foundation		
Awareness Campaign	1,50,000	-
North East Rural Livehood Project (NERLP)-3		
Consultant Cost	9,127	-
Jindal Stainless Foundation(JSF)		
Program Travel & Conveyance	73,619	-
Office Rent	10,325	-
Staff Cost	37,609	-
Program Material Cost	2,500	-
Earnst & Young Foundation		
Event and workshop Charges	84,861	-
Intern fee	1,29,000	-
Overhead and Administratives Charges	47,720	-
Printing & Documentation Expense	29,136	-
Project Coordinator Cost	2,85,834	-
Purchase of Material	18,106	-
Volunteer Fee	10,500	-
Travel & Conveyance Expenses	72,899	-
Meeting Expense	1,926	-
GIZ		
Consultancy Fee	16,53,940	-
Training and workshop	24,738	-
Travel & Conveyance Expenses	3,95,646	-
Overhead and Administratives Charges	2,05,221	-



HSBC Data Processing India (HDPI)		
Procurement of Turmeric grinding Machinery and laptop	-	5,61,432
Staff Cost	-	4,90,000
Travel & Conveyance Expenses	-	61,928
Baseline Survey fee	-	91,000
Training Expenses	-	2,77,602
Delhi Haat Exhibition		
Program Expenses	1,50,703	-
Assam State Rural Livelihood Mission (ARSLM) Program Expenses		
Staff Cost		
Consultancy Fee	-	2,24,000
Community Resource persons	-	1,08,000
Local Conveyance & Travel	-	9,254
Training and workshop	-	55,802
Azim Premji Philanthropic Initiative (APPI)		
Humanitarian Aid/ Relief Work		
Ration Distribution Expenses	-	8,19,985
Local Conveyance & Travel	-	31,638
Administrative Expenses		
Salaries & Benefits	7,88,385	9,87,142
Travel & Conveyance Expenses	26,075	38,393
Conference & Meeting Expenses	94,041	6,975
General Office Expenses	4,970	1,030
Membership and Subscription fee	19,914	-
Yuva Mahotsav Expenses	11,160	-
Office Rent	54,000	30,000
Communication Costs	80,394	17,810
Audit Fees	1,00,000	1,00,000
Professional Fees	14,750	10,000
Sample Testing Fees	-	4,100
Depreciation	1,50,318	1,87,125
Repairs & Maintenance	57,990	64,501
Asset Insurance	940	1,301
Bank Charges	148	778
Sub Total	1,26,94,989	1,20,18,269
Net Surplus/(Deficit) Carried to General Fund	(9,73,952)	16,80,313
Total	1,17,21,037	1,36,98,583

Significant Accounting Policies and Notes forming an integral part of accounts (Refer Schedule -8)

As per our report of even date
For **KUMAR MITTAL & CO.**

Chartered Accountants
FRN: 010500N



(Amrish Gupta)
Partner

M. No. 090553



For ICCO


TRUSTEES


Place : New Delhi

Date : 16 SEP 2023

ICCO
1005, Roots Tower, Plot No.7, District Center, Laxmi Nagar, New Delhi -110092
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Particulars	Current Year	Previous Year
	Amount (Rs.)	Amount (Rs.)
Opening Cash and Bank Balances:		
Cash at Bank	1,73,52,822	98,80,244
Cash in Hand	16,604	53,172
Total A)	1,73,69,426	99,33,416
Receipt during The Year		
Incomes from Main Objects - Grants	74,23,394	1,46,84,115
General Donations	5,69,580	4,66,600
Consultancy Fees from GIZ	19,49,652	-
Incomes - Incidental to Main Objects	-	33,44,863
Interest From Bank	1,88,313	1,48,849
Other Income	-	9,000
Income tax refund	3,54,250	2,51,290
Unsecured loan	-	10,00,000
Advance Recovered	6,000	-
Security deposit refund	2,19,860	-
Total B)	1,07,11,049	1,99,04,717
Grand Total (A+B)	2,80,80,475	2,98,38,133
Payment during the year		
EXPENDITURE		
General Public Utility Program		
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)		
Hard Intervention Exp		
Purchase of Ceiling Fan	36,540	-
Purchase of handloom Machinery	-	17,84,700
Soft Intervention Expenses	4,49,644	-
Staff, Consultancy and other project costs	4,84,659	2,27,794
Vaccination drive		
Program Activity expenses	1,77,267	1,45,885
Staff Cost	1,72,734	12,03,734
Documentation and Printing	210	26,005
Rebuilding Lives by restoring farm & Non farm livelihoods in Assam		
Staff, Consultancy and other project costs	41,24,715	34,98,792
Travel & Conveyance Expenses	2,30,656	1,06,467
Training and workshop	22,36,956	5,41,417
Office Rent	1,37,500	1,32,000
Documentation and Printing	9,089	37,074
Amar Ujala Foundation		
Awareness Campaign	1,50,000	-
North East Rural Livehood Project (NERLP)-3		
Consultant Cost	9,127	-
Jindal Stainless Foundation(JSF)		
Office Rent	10,325	-
Staff Cost	37,609	-
Program Material Cost	2,500	-
Travel & Conveyance Expenses	73,619	-
Earnst & Young Foundation		
Event and workshop Charges	84,861	-
Intern fee	1,29,000	-
Meeting Expense	1,926	-
Overhead and Administratives Charges	47,720	-
Printing & Documentation Expense	29,136	-
Project Coordinator	2,85,834	-
Purchase of Material	18,106	-
Volunteer Fee	10,500	-
Travel & Conveyance Expenses	57,399	-
GIZ		
Overhead and Administratives Charges	2,05,221	-
Consultancy Fee	15,52,724	-
Training and workshop	24,738	-
Travel & Conveyance Expenses	3,94,636	-
HSBC Data Processing India (HDPI)		
Staff Cost	-	4,90,000
Travel & Conveyance Expenses	-	61,928
Baseline Survey fee	3,750	91,000
Training Expenses	-	2,77,602
Procurement of Turmeric grinding Machinery and laptop	-	5,61,432
Delhi Haat Exhibition		
Program Expenses	1,50,703	-



Assam State Rural Livelihood Mission (ARSLM) Program Expenses		
Consultancy Fee	-	2,24,000
Community Resource persons	-	4,800
Local Conveyance & Travel	-	9,254
Training and workshop	-	55,802
Azim Premji Philanthropic Initiative (APPI)		
Humanitarian Aid/ Relief Work		
Ration Distribution Expenses	-	8,19,985
Local Conveyance & Travel	-	31,638
Encourage Foundation		
Sample Testing Fees	-	23,000
Administrative Expenses		
Salaries & Benefits	9,63,620	10,62,399
Travel & Conveyance Expenses	26,075	41,562
Conference & Meeting Expenses	94,041	21,995
General Office Expenses	4,970	1,850
Membership and Subscription	23,333	-
Yuva Mahitsav Exp.	11,160	-
Office Rent	54,000	30,000
Communication Costs	96,727	7,432
Audit Fees	1,01,000	91,225
Professional Fees	10,000	10,000
Sampling Testing Fees	-	4,100
Repair & Maintenance	57,646	64,501
Asset Insurance	-	1,225
Bank Charges	148	778
Repayment of loan	10,00,000	-
Payment of GST	1,96,009	-
Security Deposit	-	1,85,000
Purchase of Assets	-	3,05,926
Staff Advance given	-	2,86,405
Total (B)	1,39,78,132	1,24,68,707
Closing Cash and Bank Balances (A)- (B)	1,41,02,344	1,73,69,426

Significant Accounting Policies and Notes forming an integral part of accounts (Refer Schedule -8)

As per our report of even date For KUMAR MITTAL & CO.

Chartered Accountants
FRN: 010500N

Amrisha Gupta

(Amrisha Gupta)
Partner
M. No. 090553



For ICCo

Amrisha Gupta
TRUSTEES
Amrisha Gupta

Place : New Delhi

Date : 16 SEP 2023

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 2023**

Corpus Fund	As at	As at
	31.03.2023	31.03.2022
	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 2023**

General Fund	As at	As at
	31.03.2023	31.03.2022
	Amount (Rs.)	Amount (Rs.)
A. Profit and Loss Account		
Opening Balance	28,45,120	11,64,807
Add:		
Grant Surplus	1,27,038	-
Less:		
Surplus(Deficit) for the year	(9,73,952)	16,80,313
Total	19,98,206	28,45,120
B. Reserve Fund		
Opening Balance	25,00,000	25,00,000
Total	25,00,000	25,00,000
Grand Total	44,98,206	53,45,120



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 01.04.2022	Grant Received	Total	Grants Utilized	Surplus/(Deficit)	Closing Balances as on 31.03.2023
	Unspent/ (Overspent)					Unspent/ (Overspent)
Unutilised grant						
Specific grants						
Scheme of funds for Regeneration of Traditional Industry (SFRUTI)	1,10,69,505	-	1,10,69,505	9,81,530	-	1,00,87,975
HSBC Data Processing India (HDPI)	52,038	-	52,038	-	52,038	-
Azim Premji Philanthropic Initiative (APPI)	30,28,397	61,00,000	91,28,397	69,16,964	-	22,11,433
Reach India Trust	75,000	-	75,000	-	75,000	-
Jindal Stainless foundation	-	7,97,020	7,97,020	50,434	-	7,46,586
Amar Ujala Foundation	-	1,50,000	1,50,000	1,50,000	-	-
Earnst & Young Foundation	-	4,56,076	4,56,076	6,78,056	-	(2,21,980)
Total	1,42,24,940	75,03,096	2,17,28,036	87,76,984	1,27,038	1,28,24,014



ICCO

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

SCHEDULE - 4

SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

S.NO.	PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK		DEPRECIATION		Net Block		
			As at 01.04.2022	ADDITION (RS.)	TOTAL COST AS at 31.03.2023	During the Year	As at 31.03.2023	As at 31.03.2022	
	TANGIBLE ASSETS:								
1	COMPUTERS	40%	29,69,121	-	29,69,121	82,668	27,62,452	1,24,001	2,06,669
2	FURNITURE & FIXTURES	10%	9,16,651	-	9,16,651	34,245	5,74,201	3,08,205	3,42,450
3	OFFICE EQUIPMENT	15%	8,24,901	-	8,24,901	33,406	6,02,196	1,89,299	2,22,705
	Total		47,10,673	-	47,10,673	1,50,319	39,38,849	6,21,505	7,71,824
	Previous Year		44,04,747	3,05,926	47,10,673	1,87,125	37,51,724	7,71,824	6,53,023



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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 2023**

Current Liabilities	As at 31.03.2023	As at 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Expenses Payable	6,00,196	8,22,563
Unsecured loan	-	10,00,000
TDS payable	1,13,361	18,954
PF Payable	26,600	-
GST Payable	-	1,79,565
TOTAL	7,40,157	20,21,082

SCHEDULE - 6

**CASH AND BANK BALANCES FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2023**

Cash and Bank Balances	As at 31.03.2023	As at 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Cash in hand	4,636	16,604
Balance with Scheduled Bank		
HDFC Bank-06511450000094	-	44,486
Axis Bank-91300052421138	-	25,526
Axis Bank-914010004765434	9,82,018	30,35,683
Axis Bank-921010017022584	22,41,376	28,87,781
Yes bank-006594600001936	31,024	29,813
Punjab National Bank	1,08,43,290	1,13,29,534
TOTAL	1,41,02,344	1,73,69,426

SCHEDULE - 7

**LOANS AND ADVANCES FORMING PART OF
BALANCE SHEET AS AT 31st MARCH 2023**

Loans and Advances	As at 31.03.2023	As at 31.03.2022
	Amount (Rs.)	Amount (Rs.)
Prepaid Expenses	2,84,885	1,48,792
Advance Income Tax & TDS		
- A.Y. 2022-2023	-	3,35,790
- A.Y. 2023-2024	2,97,750	-
TDS on GST	95,672	95,672
GST-Input Tax Credit	16,444	-
Amount Recoverable in cash or kind or value to be received	25,43,263	25,43,263
Security Deposit	47,000	53,000
Other Advance	68,715	2,88,575
TOTAL	33,53,729	34,65,092



ICCo,

New Delhi

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING AN INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**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 have 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 trust continues to closely monitor the pandemic for any material changes 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 had taken a loan of Rs. 10,00,000 in last financial year, which as per management is interest free and refunded in current financial year.
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 - 8

For **KUMAR MITTAL & CO.**

Chartered Accountants
FRN: 010500N

Amrish Gupta

(Amrish Gupta)
Partner

M. No. 090553



For ICCo

Amrish Gupta
Amrish Gupta

TRUSTEES

Place: New Delhi

Date: 16 SEP 2023