

AUDITORS' REPORT

We have audited the attached balance sheet of **Ananta Aspen Centre (FCRA)** as at March 31, 2023, Income and Expenditure account of the trust for the period ended on that date, annexed hereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. Further to our comments referred to in Paragraph 1 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 purposes of our audit.
 - b. In our opinion, the trust, as required by law, has kept proper books of accounts, so as far as appears from an examination of the books.
 - c. The Balance Sheet and the Statements dealt with by this reports are in agreement with the books of account maintained by the trust.
 - d. In our opinion, the Balance Sheet and the Statements dealt with by this report comply with Accounting Standards, to the extent applicable.
3. In our opinion and to the best of our information and according to explanation given to us, the said Balance Sheet and Income and Expenditure account give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (i) in the case of balance sheet, of the state of affairs of the trust (only FCRA) as at March 31, 2023 and
 - (ii) in the case of the income and expenditure account, of the surplus for the accounting year ending on March 31, 2023.

For Uberoi Sood & Kapoor
Chartered Accountants
(Firm Reg. No. 01462N)

Place: New Delhi
Date: 29-07-2023




S.D. Sharma
(PARTNER)
M. No. 080399

UDIN: 23080399BGTQVN4423

ANANTA ASPEN CENTRE - FCRA
7, Rizal Marg, Chanakyapuri, New Delhi - 110021

BALANCE SHEET
AS AT 31 MARCH 2023

LIABILITIES	SCHEDULE	AS AT 31 MARCH 2023 ₹	AS AT 31 MARCH 2022 ₹
RESERVES AND SURPLUS	B	35,82,479	35,10,448
Accumulated Fund [U/S 11(2) of the Income Tax Act, 1961]	C	43,40,247	1,76,14,766
CURRENT LIABILITIES			
Creditors	D	4,65,525	8,54,561
Other Current Liabilities	E	3,34,453	5,82,927
TOTAL		87,22,704	2,25,62,702
ASSETS			
CURRENT ASSETS			
Cash and Bank Balances, Fixed Deposits	F	87,17,707	2,23,71,851
Loan and Advances	G	-	51,214
Other Current assets	H	4,998	1,39,637
TOTAL		87,22,704	2,25,62,702

SIGNIFICANT ACCOUNTING POLICIES

A

The accompanying schedules referred to above form an integral part of the financial statements

As per our report of even date
For **UBEROI SOOD & KAPOOR**
Chartered Accountants
(Firm Registration No.: 001462N)

For and on behalf of Governing Body

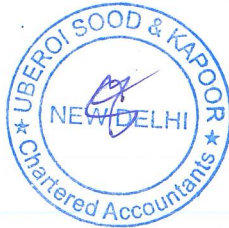

S. D. Sharma
Partner
Membership No.: 80399



Trustee


Indrani Bagchi
Chief Executive Officer

Place: New Delhi
Date: 29.07.2023



ANANTA ASPEN CENTRE - FCRA
7, Rizal Marg, Chanakyapuri, New Delhi - 110021

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31 MARCH 2023

INCOME	SCHEDULE	FOR THE PERIOD ENDED 31 MARCH 2023 ₹	FOR THE PERIOD ENDED 31 MARCH 2022 ₹
DONATION & CONTRIBUTION	I	-	1,21,05,967
OTHER INCOME	J	4,80,207	5,88,111
	TOTAL (I)	4,80,207	1,26,94,078
EXPENDITURE			
MEETINGS & SEMINARS EXPENSES	K	95,62,110	6,12,750
ADMINISTRATION EXPENSES	L	41,20,585	44,45,048
Amount utilised from accumulated fund 11(2)	K&L	-1,36,82,695	-50,57,798
Amount accumulated /set apart in accordance with for charitable purpose in accordance Section 11(2) of the Income Tax Act, 1961.		4,08,176	1,07,89,967
EXCESS/DEFICIT OF INCOME OVER EXPENDITURE Transferred to Reserve & Surplus		72,031	19,04,112
	TOTAL (II)	4,80,207	1,26,94,078
EXCESS/DEFICIT OF INCOME OVER EXPENDITURE Transferred to Reserve & Surplus	(I-II)		

SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedules referred to above form an integral part of the financial statements

As per our report of even date
For **UBEROI SOOD & KAPOOR**
Chartered Accountants
(Firm Registration No.: 001462N)

For and on behalf of Governing Body

Trustee

Chief Executive Officer

Place: New Delhi

Date: 29.07.2023



ANANTA ASPEN CENTRE - FCRA
7, Rizal Marg, Chanakyapuri, New Delhi - 110021

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

Schedule - "A"

Significant Accounting Policies :

1. Method of Accounting :	The Trust follows Mercantile basis of accounting recognising all incomes and expenditure on accrual basis.
2. Fixed Assets :	The fixed assets are shown at cost less depreciation.

Note :

Figures of the previous year have been reworked, regrouped, rearranged and reclassified wherever necessary, to make them comparable with the current year figures.

SCHEDULES FORMING PART OF BALANCE SHEET

Schedule - "B"

RESERVES AND SURPLUS

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
General Reserve	35,10,448	16,06,336
Add :- Addition During the Year	72,031	19,04,112
	35,82,479	35,10,448

Schedule - "C"

Accumulated Fund

	AS AT 31 MARCH 2023 ₹	Amt. to be Utilised before	AS AT 31 MARCH 2022 ₹	Amt. to be Utilised before
Amount transferred pending utilisation:				
as on March 31, 2019	-	on 31.03.2024	22,80,083	on 31.03.2024
as on March 31, 2020	-	on 31.03.2025	38,32,315	on 31.03.2025
as on March 31, 2021	-	on 31.03.2026	7,12,402	on 31.03.2026
as on March 31, 2022	39,32,071	on 31.03.2027	1,07,89,967	on 31.03.2027
as on March 31, 2023	4,08,176	on 31.03.2028	-	
	43,40,247		1,76,14,766	

Schedule - "D"

CREDITORS

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
Creditors	4,65,525	8,54,561
	4,65,525	8,54,561



Schedule - "E"
OTHER LIABILITIES

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
Duties & Taxes Payable	15,329	1,26,430
Expenses Payable	3,02,924	4,40,297
Short Term Provisions	16,200	16,200
	<u>3,34,453</u>	<u>5,82,927</u>

Schedule - "F"
CASH AND BANK BALANCES

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
Bank Balance	87,02,160	1,73,28,101
Cash Balance	15,546	43,751
Fixed Deposit with Bank	-	50,00,000
	<u>87,17,707</u>	<u>2,23,71,851</u>

Schedule - "G"
LOANS & ADVANCES (ASSETS)

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
Others	-	51,214
	<u>-</u>	<u>51,214</u>

Schedule - "H"
OTHER CURRENT ASSETS

	As At 31 MARCH 2023 ₹	As At 31 MARCH 2022 ₹
Interest Accrued on FDR	-	54,789
Balance with Govt Authorities	4,998	84,848
	<u>4,998</u>	<u>1,39,637</u>

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT

	For the year ended 31 MARCH 2023 ₹	For the year ended 31 MARCH 2022 ₹
Schedule - "I" Donation & Contribution	-	1,21,05,967
	<u>-</u>	<u>1,21,05,967</u>



Schedule - "J"
OTHER INCOME

	For the year ended 31 MARCH 2023 ₹	For the year ended 31 MARCH 2022 ₹
Other Income	4,80,207	5,88,111
	<u>4,80,207</u>	<u>5,88,111</u>

Schedule - "K"
MEETING & SEMINARS EXPENSES


	For the year ended 31 MARCH 2023 ₹	For the year ended 31 MARCH 2022 ₹
Meeting & Seminar	95,62,110	6,12,749
	<u>95,62,110</u>	<u>6,12,749</u>


Schedule - "L"
ADMINISTRATION EXPENSES

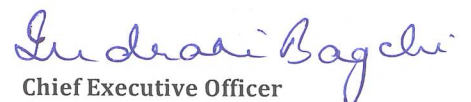
	For the year ended 31 MARCH 2023 ₹	For the year ended 31 MARCH 2022 ₹
Audit Fee	17,700	17,700
Bank Charges	-	6,159
Foreign Currency Gain / Loss	2,80,733	-
Interest on late deposit of TDS	5,340	1,894
Internet/ data card	29,850	-
Misc. Expenses	21,193	1
Office Expenses	-	50,864
Printing & Stationery	4,348	10,324
Professional Charges	22,92,240	27,33,262
Repair & Maintenance	-	56,640
Salary	14,69,181	15,68,204
	<u>41,20,585</u>	<u>44,45,048</u>

As per our report of even date
For **UBEROI SOOD & KAPOOR**
Chartered Accountants
(Firm Registration No.: 001462N)

For and on behalf of Governing Body


S. D. Sharma
Partner
Membership No.: 80399


Trustee


Chief Executive Officer

Place: New Delhi
Date: 29.07.2023



ANANTA ASPEN CENTRE
7, Rizal Marg, Chanakyapuri, New Delhi - 110021

FCRA Registration No.-231661619
Receipts & Payments A/c of Foreign Fund Utilisation For the Year Ended 31st March '2023

RECEIPTS	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENTS	AMOUNT(Rs.)	AMOUNT(Rs.)
	as at	as at		as at	as at
	31.03.2023	31.03.2022		31.03.2023	31.03.2022
Opening Balance		1,28,65,392	Audit fees	16,200	16,200
- Bank Balance	1,73,28,101		Printing & Stationery	4,348	10,232
- Cash Balance	43,750		Meeting & Seminar Expenses	89,02,225	6,92,900
- Fixed Deposits	50,00,000	2,23,71,851	Professional & Legal Charges	29,91,706	15,28,728
Interest Received		4,30,127	Office expense	-	56,162
Grants & Donation inclusive of advance grants		1,21,05,967	Salary	17,52,214	11,82,183
Interest on FDR	1,04,766	8,69,910	TDS & Interest on late deposit of TDS	3,70,226	2,64,966
Accrued Interest on FDR received	-	-	Fixed deposit/TDS Receivable on FD	4,996	11,146
Fixed Deposit	-	-	Repair & Maintenance	23,200	32,479
Ananta Aspen Centre	-	-	Internet Charges	31,850	-
Cash-in-Hand(FCY)	-	2,001	GST Payment	-	1,550
			Telephone Expenses	13,871	-
			Postage & Courier Charges	1,000	-
			Cash	11,763	-
			Miscl Expense	65,438	-
			Closing Balance		
			- Bank Balance	87,02,160	
			- Cash Balance	15,546	
			- Fixed Deposits	-	
				87,17,707	2,23,71,851
Total	2,29,06,744	2,61,68,397		2,29,06,744	2,61,68,397

Verified as per Books of Account

For Uberoi Sood & Kapoor
Chartered Accountants
Firm Reg. No-001462N

SD Sharma
SD Sharma
Partner
M.No. 80399



Place: New Delhi
Date: 29.07.2023

For and on behalf of Governing Body

Trustee
Trustee

Judhmani Bagchi
Chief Executive Officer