SUMAN KISHOR & CO Chartered Accountants

Pankaj market,saraiyaganj Muzaffarpur-842001 Phone:0621-2212753,9835286643 Email:sumankishor@gmail.com

FORM NO. 10B

[See Rule 17B]

Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **AKHIL GRAMIN YUVA VIKASH SAMITI**, **AAAJA 0552 H** [name and PAN of the trust or institution] as at 31st March 2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named Institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- (i) in the case of the balance sheet, of the state of affairs of the above named Institution as at 31st March 2021 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2021.

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The prescribed particulars are annexed hereto.

Place: MUZAF

MUZAFFARPUR

Date:: 0 5-10-2021

For SUMAN KISHOR AND CO

SUMAN KISHOR

Partner, M. No. 039527

Firm reg No. 003863C

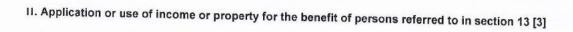
PANKAJ MARKET, SARAIYAGANJ

Udin:21039527AAAACM5579

ANNEXURE STATEMENT OF PARTICULARS

I. Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or	read parposes.
	religious purposes in India during that year.	98,32,434
2.	Whether the Institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	Yes 4,33,330
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -	*
	 has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or 	
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii) or	
	(c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details	WISHOP & MUZAFFARPUR



thereof.

ERED ACC

1.	Whether any part of the income or property of the Institution was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.	Yes As per sch. II (3)
4.	Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5.	Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received.	No
7.	Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

Sch. II (3): Payment made to such person by way of salary allowance or otherwise

	Details	1	
			Amount paid
1	PARBHA DEVI		1,44,000
2	SUBODH KUMAR PANDEY		3,00,000
3	NEHA KUMARI		1,26,000
4	VINAY KUMAR CHODHARY		1,50,000
5	PANKAJ KUMAR SINGH	76.	1,44,000
6	RUPAM KUMARI		1,26,000

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

MUZAFFARPUR

SI. No	Name and address of the concern	Where the concern is a company, Number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5 per cent of the capital of the concern during the previous year- say, Yes/No
	Total			\$ - 2.	

Place: MUZAFFARPUR
Date: 0 5-10-2021



For SUMAN KISHOR AND CO

SUMAN KISHOR
Partner, M. No. 039527
Firm reg No. 003863C

PANKAJ MARKET, SARAIYAGANJ

BALANCE SHEET AS AT 31ST MARCH 2021

FUND & LIABILITIES	AMOUNT	AMOUNT	ASSETS & PROPERTIES	AMOUNT	AMOUNT
GENERAL FUND:			FIXED ASSETS :		- 7
As per last Year	7262864.08		(As per Schedule "A")		4619674.32
Add: Excess of Income over					
Expenditure for the year	433329.50	7696193.58	CURRENT ASSETS		
			Sanction Grant Receivable		682113.00
			TDS		12033.00
LOAN & BORROWING			Cash & Bank Balance:		
Loan from NABARD Patna	65611.00		Cash in hand	1563.97	
Loan from AGYVS	375077.00		Union Bank of India, Muz.		
Loan From Mahindra Finance	746558.80	1187246.80	SB A/C No.30302010012723	4882648.65	TOP
	A		UBG Bank, Panapur		
24			SB A/C No.1001061010000157	2325.94	
			UBG Bank, Barkagawa		
CURRENT LIABILITIES			SB A/C No.100391011001405	2776.00	
& PROVISIONS :			UBG Bank, Panapur		
Audit Fee Payable	10000.00		CD A/C 1001061110000006	108061.15	
Advance Grant in AID From Nabard	1760349.00	1770349.00	UBG Bank, Panapur		
			Fixed Deposit	39881.00	
		*	Central Bank of India,		
			Marwan, SB A/C3518791210	302712.35	5339969.06

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE FOR SUMAN KISHOR'S CO.
CHARTERED ACCOUNTANTS
(SUMAN KISHOR)

PARTNER M.NO: 039527

FRN: 03863C

For Akhil Gramin Yuva Vikash Samiti

Secretary

PLACE : Muzaffarpur DATED: 05-10-2 021



RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening Balance:			By Programme Expences:		
Cash in hand	852.77		Robert AF Sandeberg Sek		
Union Bank of India, Muz.	002.77		Education Sandeberg Sek		
SB A/C No.30302010012723	4962897.30		Education		38500.0
UBG Bank, Panapur	4902097.30				
SB A/C No.1001061010000157	0400.04		By PPI		
UBG Bank, Barkagawa	2186.94		Covid- 19		71175.00
SB A/C No.1000391011001405			Charles and the Control of the Contr		
UBG Bank, Panapur	1734.00		By NABARD PATNA		
CD A/C 1001061110000006	122222		Nabard E-Shankti Per Cash		
CD AC 1001061110000006	353035.85		Book Head	8598811.00	
CBI, Marwan, A/C 3518791210	137130.45		Nabard F.P.O. Per Cash Book		
UBG Bank, Panapur, Fixed			Head	72664.00	
Deposit A/C1001061230001466	37427.00	5495264.31	Nabard JLG	420.00	
			Nabard LEDP Per Cash		
To Grant in Aid Received from			Book Head	260982.00	8932877.00
A/C TRF Robert AF				200302.00	0932017.00
Sandeberg SEK	120000.00		By Other Programme Exp.		1
P.P.I.	150034.00	270034.00			
A.	100001.00	270004.00	riodd Reller		13834.00
To Income Tax Refund		E420.00	Dy Assets D		
		5430.00	By Assets Purchase		
To Grant in Aid Received from			Office Building		67030.00
NABARD, PATNA					
			By KYP Project		221781.80
NEFT NO.50450, NABARD					
PATNA	2160248.00		By Mahindra Finance		271700.00
NEFT NO.50450, NABARD					271700.00
PATNA	4301740.00		BY TDS		4032.00
DDM NABARD, MUZ	10000.00	6471988.00			4032.00
-		The state of the s	By Administration Expences		
o Advance Grant in Aid from Nabard			Bank Commision		
NEFT NO.50450, NABARD			Audit Fee	1138.45	
PATNA	1579149.00			10000.00	
NEFT NO.47380, NABARD	1070140.00		Printing & Stationery	25485.00	
PATNA	101200 00	4700040.00	Mobile Expense	12424.00	
_	181200.00	1760349.00	Electricity Expense	13793.00	
o Saction Grant Receivable from			News Paper	593.00	
NABARD PATNA			Republic Day	2085.00	
NABARD PATNA		619941.00	Travelling Expense	4820.00	70338.45
o Grant in Aid Received from		3	By Closing Balance		
Bihar Skill Development			Cash in hand	1563.97	
NEFT NO., 47380	75255.00		Union Bank of India, Muz.	1505.97	
NEFT NO., 47380	38925.00		SB A/C No.30302010012723	4882648.65	
NEFT NO., 47380	69200.00		UBG Bank, Panapur	4002040.00	
NEFT NO., 47380	18228.00	201608.00	SB A/C No.1001061010000157	2225.04	
-	10220.00	201000.00		2325.94	
Grant in Aid Received from			UBG Bank, Barkagawa	(2) (4)	
Koshish Patna		45000.00	SB A/C No.1000391011001405	2776.00	
		15000.00	UBG Bank, Panapur		
Donation Contribution			CD A/C 1001061110000006	108061.15	
J Donation Contribution		34 10	CBI, Marwan, A/C 3518791210	302712.35	
VVD Addanianian					
KYP Addmission	8000.00		UBG Bank, Panapur, Fixed		
KYP Addmission Local Contribution Vocational Training	8000.00 16291.00		UBG Bank, Panapur, Fixed Deposit A/C1001061230001466	39881.00	5339969.06

MUZAFFARPUR

To Refund of Advance from Vikash

Nath (Consultant)

50000.00

To Bank Interest From:

Union Bank of India, Muz 90715.00
UBG Bank, Panapur
SB A/C No.1001061010000157 139.00
UBG Bank, Barkagawa
SB A/C No.1000391011001405 1042.00
CBI, Marwan, A/C 3518791210 5282.00
U.B.G. Bank, Fixed Deposit 2454.00

99632.00

15031237.31

15031237.31

KISHOR

3. APPENED ACT

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE FOR SUMAN KISHOR & CO.
CHARTERED ACCOUNTANTS

(SUMAN KISHOR)

PARTNER

M.NO: 039527 FRN: 03863C For Akhil Gramin Yuva Vikash Samiti

Secretary

PLACE : Muzaffarpur

DATED: 0 5-10-2021

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Programme Expences:			By Grant in Ald Received from		
Robert AF Sandeberg Sek			A/C TRF Robert AF		
Education		38500.00	Sandeberg SEK	120000.00	
			PPI	150034.00	270034.00
To <u>PPI</u>					
Covid- 19		71175.00	By Grant in Aid Received from NABARD, PATNA		
To NABARD PATNA			NEFT NO.50450, NABARD		
Nabard E-Shankti Per Cash			PATNA	2160248.00	
Book Head	8598811.00		NEFT NO.50450, NABARD	2100210.00	
Nabard F.P.O. Per Cash Book			PATNA	4301740.00	
Head	72664.00		DDM, NABARD, MUZ	10000.00	6471988.00
Nabard JLG	420.00		4 4 5 7 5 4 5 70 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		
Nabard LEDP Per Cash			By Grant in Aid from NABARD		
Book Head	260982.00	8932877.00	Received in FY 2019-20	-	2483398.00
To Other Programme Exp.			By Grant in Aid Received from		
Flood Relief		13834.00	Bihar Skill Development		
			NEFT NO., 47380	75255.00	
To KYP Project		221781.80	NEFT NO., 47380	38925.00	
			NEFT NO., 47380	69200.00	
To Administration Expences			NEFT NO., 47380	18228.00	201608.00
Bank Commision	1138.45				
Audit Fee	10000.00		By Grant in Aid Received from		
Printing & Stationery	25485.00		Koshish Patna		15000.00
Mobile Expense	12424.00				10000.00
Electricity Expense	13793.00		By Donation Contribution		
News Paper	593.00		KYP Addmission	8000.00	
Republic Day	2085.00		Local Contribution	16291.00	
Travelling Expense	4820.00	70338.45		17700.00	41991.00
To Interest paid to Mahindra)(*)		By Bank Interest From:		
Finanace		118258.80	Union Bank of India, Muz UBG Bank, Panapur	90715.00	
To Depreciation		365669.45	SB A/C No.1001061010000157	139.00	
Excess of Income over			UBG Bank, Barkagawa	4040.00	
Expenditure Carried			SB A/C No.1000391011001405	1042.00	
to Balance Sheet		400000 50	CBI, Marwan, A/C 3518791210	5282.00	
to balance Sneet		433329.50	U.B.G. Bank, Fixed Deposit	2454.00	99632.00
		1	BY Grant Receivable from Bihar		
9 1			Skill Development		682113.00
	-	10265764.00		-	10265764.00

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE FOR SUMAN KISHOR & CO.
CHARTERED ACCOUNTANTS

(SUMAN KISHOR)

PARTNER M.NO: 039527 FRN: 03863C

MUZAFFARPUR

For Akhil Gramin Yuva Vikash Samiti

Secretary

PLACE: Muzaffarpur DATED: 05-10-202

SCHEDULE "A" OF FIXED ASSETS

RATE				GROSS BLOCK	OCK			HATIO		NET BLOCK
01.04.7020 0.00	ASSETS	RATE	COST/WDV AS ON	ADDTION	SALE/ADJ.	TOTAL	UPTO	뽀	OTAL	31.03.2021
10% 152936.06		- %0	01.04.2020		1	44750.00	1	0.00	1	44750.00
10% 152936.06 0.00	Land	2 %	2880228 63		1	2947256.63	١	0.00	1	2947256.63
15% 40% 8264.88 .0.00 .0.00 .0.054.88 .0.00 .0	Office Building	6 6	452938 DB			152936.06	I	15293.61	ì	137642.45
achine 15% 46613.84 0.00 46613.84 6977.08 — 398 achine 15% 1030.80 0.00 — 1030.80 — 154.62 — 104.02 achine 15% 274172 0.00 — 274172 — 411.26 — 2 achine 15% 626.97 0.00 — 626.97 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 94.05 — 15% 1020.73 0.00 — 1026.35 — 1224.86 — 94.05 — 94.05 — 15% 1020.73 0.00 — 1026.35 — 1224.86 — 94.05 — 15% 1020.73 0.00 — 1026.35 — 1226.07 — 1246.53 — 115% 1020.73 0.00 — 2540.69 — 381.10 — 2540.69 — 381.10 — 2540.69 — 131.02 — 131.02 — 131.02 — 131.02 — 131.02 — 131.02 — 1320.07 — 1320	Furniture	200	2			8264.88	1	3305.95	1	4958.93
15% 1030.80 0.00 — 1030.80 — 154.62 — 8 15% 2741.72 0.00 — 2741.72 — 411.26 — 2 15% 626.97 0.00 — 626.97 — 94.05 — 9 15% 10832.39 0.00 — 10832.39 — 1624.86 — 9 15% 1026.35 0.00 — 10822.39 — 140.54 — 9 15% 1620.73 0.00 — 1620.73 — 243.11 — 1 15% 2540.69 0.00 — 2540.69 — 381.10 — 2 15% 742.53 0.00 — 131.02 — 19.85 — 42.57 — 131.02 — 131.02 — 153087.75 — 222683.16 — 131.02 — 153087.75 — 153	Computer	40.70				46513.84		80.77.08	1	39536.76
15% 1030.30 2741.72 411.26 22 15% 2741.72 0.00 2741.72 411.26 22 15% 626.97 0.00 10832.39 1624.86 94.05 9 15% 1026.35 0.00 1026.35 410.54 9 15% 1620.73 0.00 1620.73 243.11 1 15% 2540.69 0.00 2540.69 381.10 2 15% 2540.69 0.00 2540.69 381.10 2 15% 742.53 0.00 742.53 42.57 2 15% 742.53 0.00 742.53 111.38 111.38 15% 153087.75 22963.16 0.00 153087.75 22963.16	Motorcycle	9/01	t			1030.80	1	154.62	1	876.18
15% 2741.72 0.00 2741.72 410.50 15% 626.97 0.00 626.97 94.05 89.05 15% 1026.35 0.00 1026.35 410.54 99.05 15% 1026.35 0.00 1026.35 410.54 99.05 15% 8310.20 0.00 1620.73 243.11 1 15% 2540.69 0.00 2540.69 381.10 2 15% 283.82 0.00 2540.69 131.02 131.02 131.02 15% 742.53 0.00 742.53 111.38 111.38 15% 15.007.75 0.00 742.53 131.02 131.02 15% 15.007.75 0.00 742.53 131.02 131.02 15% 15.007.75 0.00 742.53 131.02 131.02	Knitting Machine	15%						411.26	1	2330.46
Almirah 15% 626.97 0.00 — 628.97 — 94.05 — 99 Almirah 15% 10832.39 0.00 — 10832.39 — 1624.86 — 99 Almirah 15% 1026.35 0.00 — 1026.35 — 4410.54 — 97 Almirah 15% 8310.20 0.00 — 1620.73 — 243.11 — 17 Almirah 15% 2540.69 0.00 — 2540.69 — 3811.0 — 243.11 — 17 Almirah 15% 283.82 0.00 — 283.82 — 42.57 — 1986	Toys & Equipments	15%				2/41./2	l	7		000
Almirah 15% 10832.39 0.00 — 10832.39 — 1624.86 — 99 40.54 — 40% 1026.35 0.00 — 1026.35 — 410.54 — 91 410.54 — 4	T.V. Set	15%		20.	- 00	626.97	1	94.05		932.92
40% 1026.35 0.00 — 1026.35 — 410.54 — 115% 1620.73 0.00 — 1620.73 — 243.11 — 115% 1620.73 0.00 — 8310.20 — 1246.53 — 7146.53 —	Godrej Almirah	15%			- 00	10832.38	١.	1624.86	١	9207.53
8 Sports 15% 1620.73 0.00 — 1620.73 — 243.11 — 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Printer	40%			0	1026.35		410.54	l	615.81
15% 8310.20 0.00 — 8310.20 — 1246.53 — 7 les & Sports 15% 2540.69 0.00 — 2540.69 — 381.10 — 2 les & Sports 15% 283.82 0.00 — 283.82 — 42.57 — 131.02 — 131.02 — 131.02 — 142.53 — 111.38 — 111.38 — 111.38 — 111.38 — 131.02 — 15% 153087.75 — 22963.16 — 130.00 — 153087.75 — 22963.16 — 131.02 —		15%				1620.7;	_	243.11	I	1377.62
cle 15% 2540.69 0.00 — 2540.69 — 381.10 — 2 cle 15% 283.82 0.00 — 283.82 — 42.57 — 19.65 — 15. 15% 131.02 — 131.02 — 19.65 — 111.38 — 111.38 — 131.02 — 153087.75 — 22963.16 16 Phone 15% 153087.75 0.00 — 153087.75 — 22963.16 17	Callela	15%			1	8310.2	1	1246.53	1	7063.67
8. Sports 15% 234.02	ran				9	2540.6		381.10	I	2159.59
15% 283.82 0.00 — 131.02 — 19.85 — 15mine 15% 12.53 0.00 — 742.53 — 111.38 — 15% 153087.75 — 153087.75 — 22963.16	Games & Sports	XC.	N		: :	8000	-	42.57	l	241.25
15% 131.02 0.00 — 131.02 — 19.66 — 151.02 — 111.38 — 111.38 — 15.65 — 15.00 — 742.53 — 111.38 — 130 — 15.00 — 15.3087.75 0.00 — 15.3087.75 — 22963.16 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 130 — 15.00 — 15.3087.75 — 1	Bicycle	15%			00	703.0	,			70 222
111.38	Вох	15%			00	131.0	2	19.65		111.3/
153087.75 — 22963.16 — 153087.75 — 22963.16 — 16% NUZAFFARPUR COUNTY	Diesel Engine	15%			00	742.5			HSIA	
WUZAFFARPUR)	Mobile Phone	15%			00	153087.7		229	NEW!	130124.59
							4 "		NUZAFIA POPED AC	O. · SAVELATION

4619674.32		365669.45	"		deser	ı	4985343.77	4985343.77
1	ı	191384.10	1	00	1275894.00	1275894	12758	12758
	1	5.91	1	39.41		1		J
174000.00	I	116000.00	1	290000.00	29	- 29		ı
3750.00	1	0.00	I	3750.00		1	0.00	
338.00	ı	59.65	I	397.65		I	0.00	
4587.13	1	809.49	I	5396.62		1	0.00	
4321.07	ı	762.54	I	5083.61		1	0.00	
259.39	I	45.77	١	305.16		I	0.00	
3392.49	-	598.67	I	3991.16		I	0.00	
132.95	1	88.63	1	221.58		ı	0.00	
10739.27	ı	1895.16	I	12634.43		I	0.00	
329.87	l	58.21	I	388.08		I	0.00	
1141.33	1	201.41	I	1342.74		I	0.00	
2722.51	1	480.44	1	3202.95		1	0.00	

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE

FOR SUMAN KISHORS, CO.

CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

CHARTERED ACCOUNTANTS

(SUMAN KISHOR)

For Akhil G

PARTNER

M.NO: 039527

FRN: 03863C

* SUMMASFARBUR SUMMASFARBUR ACOUNTINGS & COUNTRINGS & COU

For Akhil Gramin Yuva Vikash Samiti

Secretary

PLACE: Muzaffarpur DATED: 05-10-2021

AKHIL GRAMIN YUVA VIKASH SAMITI

VILL:MANI FULKAHAN, P.O.: RAKSHA (KANTI), MUZAFFAR PUR (BIHAR), INDIA ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH'2021

SCHEDULE 'B'OF NOTES ON ACCOUNTS AND DISCLOSURE OF ACCOUNTING STANDARDS;

1. ACCOUNTING CONVENTION:

The financial statement are prepared under the historical cost convention in accordance applicable accounting standards.

2. SIGNIFICANT ACCOUNTING POLICIES:

METHOD OF ACCOUNTING

The Accounts are maintained on mercantile method of accounting.

KISHO

DEPRECIATION:

Depreciation on Fixed Assets is provided on w.d.v method.

Fixed Assets

Fixed Assets are valued at cost less depreciation

SIGNED IN TERMS OF OUR SEPARATE REPORT OF EVEN DATE. FOR SUMAN KISHOR & CO. CHARTERED ACCOUNTANTS

PLACE: MUZAFFARPUR

DATE: 05-10-2021

MMM (SUMAN KISHOR) **PARTNER**