



Luharuka & Associates
Chartered Accountants

Networking Member of:

Singhi & Affiliates
Kolkata, India

5-4-187/3&A, 2nd Floor, Soham Mansion, M. G. Road, Ranigunj, Secunderabad - 500 003.

☎ : 040-2754 2635, 2754 1015 E-mail : luharukaca@gmail.com

AUDITOR'S REPORT

To the Members,
SHARE INDIA

We have audited the attached Balance Sheet of **M/S. SHARE INDIA** as at **31st March, 2021** and the Income and Expenditure Account for the year ended **31st March, 2021** on that date annexed thereto which are in agreement with the Books of Accounts maintained by the Society. These Financial Statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on the Financial Statements based on our Audit.

We 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 of material misstatements. An audit includes examining on a 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 reasonable basis for our opinion and report that.

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

In our opinion proper books of Accounts have been kept by the society so far as appears from our examination of the books.

In our opinion and to the best of our information and according to explanation given to us the said accounts read with notes gives a true and fair view.

i) In the case of Balance Sheet of the State of Affairs of the above named society as at **31-03-2021**.

And

ii) In the case of the Income and Expenditure Account of the **EXCESS OF EXPENDITURE OVER INCOME** for the year ended **31st March, 2021**.

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN:- 18825)

(CA RAMESH CHAND JAIN)
(PARTNER) (M NO. 023019)

(UDIN:- 21023019AAAKU7781)



Place:- Secunderabad

Date:- 20-12-2021

Kolkata

New Delhi

Mumbai

Chennai

Guwahati

Bengaluru

SHARE INDIA
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
BALANCE SHEET AS AT 31 st March,2021

	SCH.NO		As At 31.03.21		As At 31.03.20
			Amount (Rs)		Amount (Rs)
Source of Funds					
Capital Fund	1		11833779		13108321
Total			11833779		13108321
Application of Funds					
Fixed Assets	2				
Gross Block		38355939		34350640	
Less: Depreciation		26971386		24487925	
Net Block			11384553		9862715
Current Assets:					
Cash and Bank Balances	3	112141355		41808859	
Loans and Advances	4	2742212		3946526	
Other Current assets	5	726312		1038958	
		115609879		46794343	
Less:					
Current Liabilities and Provisions	6	115160653		43548737	
Net Current Asset			449226		3245606
Total			11833779		13108321

For LUHARUKA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 FRN 01882S

(RAMESHCHAND JAIN)
 PARTNER
 M No. 023019

Place: Hyderabad
 Date:20/12/2021



For SHARE INDIA

(Dr.V.MALAKONDA REDDY)
 SECRETARY



Handwritten signature/initials

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajiri District

Income And Expenditure Account for the year ended 31st March 2021

	SCH.NO	31.03.21 Amount (Rs)	31.03.20 Amount (Rs)
<u>INCOME:</u>			
Donations		5159734	10383216
Grants		213545211	146083099
Other Income	7	3300446	1539478
Total		222005391	158005793
<u>EXPENDITURE:</u>			
Personnel Expenses	8	103417441	79791222
Power & fuel	9	484555	797861
Programme expenses	10	102269655	65471735
Other Expenses	11	12041069	11546091
Total		218212720	157606909
Excess of Income over Expenditure before Depreciation		3792672	398884
Less: Depreciation		5067213	3106631
Excess of expenditure over income transferred to Capital Fund		1274542	2707747

NOTES TO ACCOUNTS

12

As Per our report of even date attached

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 01882S

(RAMESHCHAND JAIN)
PARTNER
M No. 023019

Place: Hyderabad
Date: 20/12/2021



For SHARE INDIA

(Dr.V.MALAKONDA REDDY)
SECRETARY



Handwritten signature

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2021

	As at 31.03.21 (Rs)	As at 31.03.20 (Rs)
SCHEDULE : 1		
CAPITAL FUND:		
Balance as Per Last Balance sheet	13108321	15816068
Less: Excess of expenditure over income for the Year	1274542	2707747
Total	11833779	13108321

	As at 31.03.21 (Rs)	As at 31.03.20 (Rs)
SCHEDULE 3:		
CASH & BANK BALANCES:		
Cash on Hand	14800	
Cash at Bank	85040192	17180436
FDR with Bank	26014074	20160931
Cash at Bank in FC Account	594865	4408420
Cash at Bank (Current Account)	477423	59072
TOTAL	112141355	41808859

	As at 31.03.21 (Rs)	As at 31.03.20 (Rs)
SCHEDULE 4:		
LOANS, ADVANCES AND DEPOSITS: (Unsecured & Considered Goods)		
Advances	1992478	3280360
TDS Receivable	749734	656179
Other Deposits	-	9987
TOTAL	2742212	3946526

	As at 31.03.21 (Rs)	As at 31.03.20 (Rs)
SCHEDULE 5:		
OTHER CURRENT ASSETS :		
Interest Accrued on FDR	726312	1038958
TOTAL	726312	1038958



Handwritten signature

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District

Fixed Assets schedule forming part of Balance Sheet for the year ended 31st March 2021

(Amount in Rupees)											
S.no	PARTICULARS	AS AT	GROSS BLOCK			DEPRECIATION				NET BLOCK	
		01.04.20	ADDITION	Written off/Deletion	AS AT	UPTO	FOR THE	WITHDRAWAL	UPTC	AS AT	AS AT
		Original Cost			31.03.21	01.04.20	YEAR		31.03.21	31.03.21	31.03.20
1	LAND	481849	-	-	481849	-	-	-	-	481849	481849
2	BOREWELL	26600	-	-	26600	21040	1410	-	22450	4150	5560
3	VEHICLES	2183291	-	-	2183291	1823021	164141	-	1987162	196129	360270
4	OFFICE EQUIPMENT	15938595	6712920	1442498	21209017	13172613	3485054	1386874	15270793	5938224	2765982
5	FURNITURE & FIXTURES	2513032	-	920433	1592599	1760399	162043	864751	1057691	534908	752633
6	BUILDING-RHC	1987790	-		1987790	1254787	117827	-	1372614	615176	733003
7	BUILDING(Research Center)	5749454	-		5749454	2975715	259965	-	3235680	2513774	2773739
8	MEDICAL EQUIPMENT	5470029	-	344690	5125339	3480350	876773	332127	4024996	1100343	1989679
	TOTAL	34350640	6712920	2707621	38355939	24487925	5067213	2583752	26971386	11384553	9862715
	Previous year figure	34245082	1619311	1513753	34350640	22819928	3106631	1438634	24487925	9862715	

Anshu...



C/L



SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2021

	As at 31.03.21	As at 31.03.20
	(Rs)	(Rs)
SCHEDULE 6:		
Current Liabilities & Provisions		
Out standing Expenses	289363	274311
Sundry Creditors	3864	1180
Grant Received in advance	91329365	23243963
Other Liabilities	23538061	20029283
TOTAL	115160653	43548737

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 7:		
Other Income:		
Interest on FDR	1406550	1313005
Bank Interest S.B a/c	682934	224318
Other Income	1210962	2155
TOTAL	3300446	1539478

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 8:		
Personnel expenses		
Salaries and Wages	95418245	75565172
Other personnel expenses	2102148	86403
Staff Gratuity	5363487	3613660
PF & ESI Employer contribution	533561	525987
TOTAL	103417441	79791222

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 9:		
Power and Fuel:		
Electricity & Fuel expenses	484555	797861
TOTAL	484555	797861



am

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2021

	For the year (Rs)	For the year (Rs)
SCHEDULE 10:		
Programme Expenses		
Programmer Expenses	19780977	8777895
Programme Expenses	65950756	34308606
Conveyance & Travelling expenses	16537922	22385234
TOTAL	102269655	65471735

	For the year (Rs)	For the year (Rs)
SCHEDULE 11:		
Other Expenses:		
Bank Charges	107871	90918
Audit Fees	236000	236000
Professional Charges	356950	404400
Rates and Taxes	2500	2500
Rent	5657041	5687389
Postage & Telephone	1241004	1025246
Printing & Stationary	739487	599609
Staff welfare	1996241	1561963
Vehicle maintenance	3315	2837
General Expenses	1647491	1905110
Loss on sale of Asset	53169	30119
TOTAL	12041069	11546091



OR

SHARE INDIA
NOTES TO ACCOUNTS

1. Depreciation has been provided on Straight Line Method taking the useful life of assets as mentioned below:

Name of the block	Useful life (in Years)
Building	30
Electrical fittings	10
Furniture & Fixtures	10
Vehicle	08
Medical Equipment	05
Office Equipment	05
Computers and Printers	03

Where the assets are not usable same has been written off in Books.

2. Previous year's figures have been regrouped wherever necessary.
3. Un Secured Loans & Advances and Sundry Creditors, Sundry Debtors balances are subject to Confirmation.
4. In projects where grant is received, income has been accounted to the extent of expenditure and depreciation, Grant received and Unspent is shown as advance grant received under the head "Current Liabilities and Provisions".

SIGNIFICANT ACCOUNTING POLICIES:

1. **GENERAL :**

The accounts are prepared on Historical Cost Convention and in accordance with normal accepted standards.

2. **RESEARCH AND DEVELOPMENT EXPENDITURE :**


Revenue expenditure is charged to income and expenditure account and capital Expenditure is added to the cost of Fixed Assets in the year in which it is incurred.

3. **FIXED ASSETS :**

All Fixed assets are stated at cost less depreciation.

4. The accounts are prepared on the basis of accrual system of accounting except interest other than on Fixed deposit, which is accounted on receipt basis.
5. The total fixed deposits made includes fixed deposit towards gratuity aggregating to Rs. 1,37,85,393 against gratuity payable liability amounting to Rs.1,28,11,797 as on 31.03.2021

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 01882S


(RAMESHCHAND JAIN)
PARTNER
M No. 023019

Place: Hyderabad
Date: 20/12/2021



For SHARE INDIA


(Dr.V.MALAKONDA REDDY)
SECRETARY



