



Luharuka & Associates
Chartered Accountants

Networking Member of:

Singhi & Affiliates
Kolkata, India

5-4-187/3LA, 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, 2022** and the Income and Expenditure Account for the year ended **31st March, 2022** 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 these 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 **31-03-2022**.

And

ii) In the case of the Income and Expenditure Account of the **EXCESS OF EXPENDITURE OVER INCOME** for the year ended **31st March, 2022**.

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN:- 01882S)



Place:- Secunderabad

Date:- 11-09-2022

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

(UDIN:- 22023019ATNAHY7871)

Kolkata

New Delhi

Mumbai

Chennai

Guwahati

Bengaluru

SHARE INDIA
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
BALANCE SHEET AS AT 31 st March,2022

	SCH.NO		As At 31.03.22		As At 31.03.21
			Amount (Rs)		Amount (Rs)
Source of Funds					
Capital Fund	1		95,42,294		1,18,33,779
Total			95,42,294		1,18,33,779
Application of Funds					
Fixed Assets	2				
Gross Block		4,20,74,283		3,83,55,939	
Less: Depreciation		3,46,28,703		2,69,71,386	
Net Block			74,45,580		1,13,84,553
Current Assets:					
Cash and Bank Balances	3	8,07,29,392		11,21,41,355	
Loans and Advances	4	33,12,983		27,42,212	
Other Current assets	5	81,223		7,26,312	
		8,41,23,598		11,56,09,879	
Less:					
Current Liabilities and Provisions	6	8,20,26,884		11,51,60,653	
Net Current Asset			20,96,714		4,49,226
Total			95,42,294		1,18,33,779

Notes to Accounts & Significance of Accounting Policies 12
As Per our report of even date attached

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 01882S

(CA RAMESHCHAND JAIN)
PARTNER
M No. 023019

Place: Hyderabad
Date: 11-09-2022



For SHARE INDIA

(MK AGARWAL)
Vice Chairman, Secretary and Treasurer



P. Harveer Chander Reddy

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District

Income And Expenditure Account for the year ended 31st March 2022

	SCH. NO	31.03.22 Amount (Rs)	31.03.21 Amount (Rs)
INCOME:			
Donations		1,03,50,000	51,59,734
Grants		35,95,19,974	21,35,45,211
Other Income	7	31,99,994	33,00,446
Total		37,30,69,968	22,20,05,391
EXPENDITURE:			
Personnel Expenses	8	15,16,10,943	10,32,62,156
Power & fuel	9	6,06,923	4,84,555
Programme expenses	10	20,35,06,193	10,22,69,655
Other Expenses	11	1,19,80,080	1,21,96,354
Total		36,77,04,138	21,82,12,720
Excess of Income over Expenditure before Depreciation		53,65,830	37,92,672
Less: Depreciation		76,57,316	50,67,213
Excess of expenditure over income transferred to Capital Fund		22,91,486	12,74,542

Notes to Accounts & Significance of Accounting Policies 12
As Per our report of even date attached

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 01882S

(CA. RAMESHCHAND JAIN)
PARTNER
M No. 023019

Place: Hyderabad
Date: 11-09-2022



For SHARE INDIA

(MK AGARWAL)
Vice Chairman, Secretary and Treasurer



P. Manveen Chander Reddy

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2022

	As at 31.03.22 (Rs)	As at 31.03.21 (Rs)
SCHEDULE : 1		
CAPITAL FUND:		
Balance as Per Last Balance sheet	1,18,33,779	1,31,08,321
Less: Excess of expenditure over income for the Year	22,91,486	12,74,542
Total	95,42,294	1,18,33,779

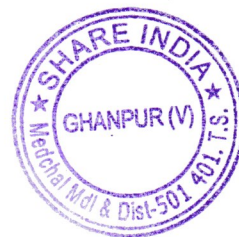
	As at 31.03.22 (Rs)	As at 31.03.21 (Rs)
SCHEDULE 3:		
CASH & BANK BALANCES:		
Cash on Hand	-	14,800
Cash at Bank	4,60,61,842	8,50,40,192
FDR with Bank	3,32,83,867	2,60,14,074
Cash at Bank in FC Account	10,06,909	5,94,865
Cash at Bank (Current Account)	3,76,774	4,77,423
TOTAL	8,07,29,392	11,21,41,355

	As at 31.03.22 (Rs)	As at 31.03.21 (Rs)
SCHEDULE 4:		
LOANS, ADVANCES AND DEPOSITS: (Unsecured & Considered Goods)		
Advances	23,32,793	19,92,478
TDS Receivable	9,80,190	7,49,734
TOTAL	33,12,983	27,42,212

	As at 31.03.22 (Rs)	As at 31.03.21 (Rs)
SCHEDULE 5:		
OTHER CURRENT ASSETS :		
Interest Accrued on FDR	81,223	7,26,312
TOTAL	81,223	7,26,312

am

deal -



SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District

Fixed Assets schedule forming part of Balance Sheet for the year ended 31st March 2022

S.No	PARTICULARS	AS AT 01.04.21	GROSS BLOCK	Written off/Deletion	AS AT 31.03.22	UPTO 01.04.21	DEPRECIATION FOR THE YEAR	WITHDRAWAL	UPTO 31.03.22	(Amount in Rupees)	
										NET BLOCK AS AT 31.03.22	AS AT 31.03.21
1	LAND	4,81,849	-	-	4,81,849	-	-	-	-	4,81,849	4,81,849
2	BOREWELL	26,600	-	-	26,600	22,450	1,410	-	23,860	2,740	4,150
3	VEHICLES	21,83,291	-	-	21,83,291	19,87,162	86,955	-	20,74,117	1,09,174	1,96,129
4	OFFICE EQUIPMENT	2,12,09,017	36,81,900	-	2,48,90,917	1,52,70,793	59,63,252	-	2,12,34,045	36,56,872	59,38,224
5	FURNITURE & FIXTURES	15,92,599	-	-	15,92,599	10,57,691	1,63,243	-	12,20,934	3,71,665	5,34,908
6	BUILDING-RHC	19,87,790	-	-	19,87,790	13,72,614	1,17,827	-	14,90,441	4,97,349	6,15,176
7	BUILDING(Research Center)	57,49,454	-	-	57,49,454	32,35,680	2,59,965	-	34,95,645	22,53,809	25,13,774
8	MEDICAL EQUIPMENT	51,25,339	36,444	-	51,61,783	40,24,996	10,64,665	-	50,89,661	72,122	11,00,343
TOTAL		3,83,55,939	37,18,344	-	4,20,74,283	2,69,71,386	76,57,317	-	3,46,28,703	74,45,580	1,13,84,553
Previous year figure		3,43,50,640	67,12,920	27,07,621	3,83,55,939	2,44,87,925	50,67,213	25,83,752	2,69,71,386	1,13,84,553	



Handwritten signature and initials.

SHARE INDIA

Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2022

	As at 31.03.22	As at 31.03.21
	(Rs)	(Rs)
SCHEDULE 6:		
Current Liabilities & Provisions		
Out standing Expenses	4,13,162	2,89,363
Sundry Creditors	39,58,579	3,864
Grant Received in advance	4,96,15,983	9,13,29,365
Other Liabilities	2,80,39,160	2,35,38,061
TOTAL	8,20,26,884	11,51,60,653

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 7:		
Other Income:		
Interest on FDR	15,84,149	14,06,550
Bank Interest S.B a/c	3,08,254	6,82,934
Other Income	13,07,591	12,10,962
TOTAL	31,99,994	33,00,446

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 8:		
Personnel expenses		
Salaries and Wages	14,86,19,532	9,54,18,245
Other personnel expenses	91,365	19,46,863
Staff Gratuity	24,42,928	53,63,487
PF & ESI Employer contribution	4,57,118	5,33,561
TOTAL	15,16,10,943	10,32,62,156

	For the year	For the year
	(Rs)	(Rs)
SCHEDULE 9:		
Power and Fuel:		
Electricity & Fuel expenses	6,06,923	4,84,555
TOTAL	6,06,923	4,84,555

Handwritten signature

Handwritten signature



SHARE INDIA

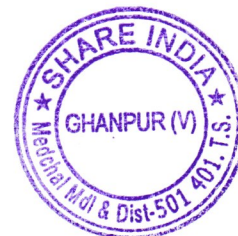
Ghanpur Village, Medchal Mandal, Medchal Malkajgiri District
Schedules forming part of Balance sheet as at 31st March, 2022

	For the year (Rs)	For the year (Rs)
SCHEDULE 10:		
Programme Expenses		
Programmer Expenses	4,69,29,701	1,97,80,977
Programme Expenses	11,23,99,793	6,59,50,756
Conveyance & Travelling expenses	4,41,76,699	1,65,37,922
TOTAL	20,35,06,193	10,22,69,655

	For the year (Rs)	For the year (Rs)
SCHEDULE 11:		
Other Expenses:		
Bank Charges	1,71,324	1,07,871
Audit Fees	2,51,000	2,36,000
Professional Charges	3,22,500	3,56,950
Rates and Taxes	2,500	2,500
Rent	37,73,692	56,57,041
Postage & Telephone	18,41,633	12,41,004
Printing & Stationary	14,82,191	7,39,487
Staff welfare	27,96,136	21,51,526
Vehicle maintenance	16,037	3,315
General Expenses	13,23,067	16,47,491
Loss on sale of Asset	-	53,169
TOTAL	1,19,80,080	1,21,96,354

am

Chakr



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, has been written off in Books.

Where the Projects have been closed, the assets have been fully charged off

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. Any excess grant received is shown as advance grant received under "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.

For LUHARUKA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 01882S

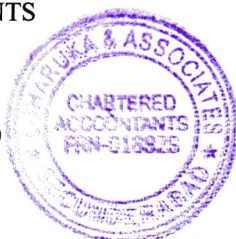
(CA RAMESHCHAND JAIN)
PARTNER

M No. 023019

Place: Hyderabad
Date: 11-09-2022

For SHARE INDIA

(MK AGARWAL)
Vice Chairman, Secretary, and Treasurer



P. Harveer Chander Keddly