

**THE AYAUSKAM
GANDABHALI
DIST: NUAPADA (ORISSA)
AUDITED ACCOUNTS
(CONSOLIDATED)
FOR THE YEAR ENDED 31.3.2015**



AUDITOR'S REPORT

To the Members of The Ayauskam,

We have audited the accompanying consolidated financial statements of The Ayauskam, Gandabahal which comprise the consolidated Balance Sheet as at 31.3.2015, the consolidated Income & Expenditure Statement and the consolidated Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated Receipts and Payments of the Institution in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion


1. The Consolidated financial statements dealt with by this report are in agreement with the books of account as produced before us.
2. 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.
3. In our opinion, proper books of accounts have been maintained by the Institution so far as appears from our examination of the books.
4. Without qualifying our opinion, we draw attention to the following notes of Schedule-'D'

Note No.B.3 -Regarding the purpose of preparation of Income & Expenditure Account in respect of 'Foreign Contributions' and its treatment in and impact on the Consolidated Accounts;

5. In our opinion and to the best of our information and according to the explanations given to us, the said consolidated financial statements read with Significant accounting policies & other notes on account of the said schedule give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) in the case of the consolidated Balance Sheet, of the state of affairs of Institution as at 31.3.2015;
 - (b) in the case of the consolidated Income & Expenditure Account of the 'deficit'(Excess of Expenditures over Income for the year ended on that date); and
 - (c) in the case of the consolidated Receipts and Payments Account of all the 'Receipts' and 'Payments' of the Institution for the year ended on that date

For Sitaram Agrawal & Co.
Chartered Accountants
FRN: 315204E

Place: *Bharatpur*
Date: *29th Sept 2015*


(S.R. Agrawal)
(Proprietor)
M.No.052495

**THE AYAUSSKAM,
AT/P.O. GANDBAHALLI, DIST: NUVAPADA, (ORISSA)
CONSOLIDATED BALANCE SHEET AS AT 31.3.2015**

	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
LIABILITIES				
GENERAL FUND (NFC)				
last Account	439625.68			1011426.59
cess of Expenditure over Income	(21535.70)	418089.98		
ND (Against Fixed Assets)				
last Account	36416.90		761990.00	
ssets Returned to SCBR during the Year(WDV)	(36336.90)		(685220.00)	76770.00
2080.00				
preciation for the year	(1248.00)	832.00		
LIATION RESERVE				
last Account (On Revaluation of Land made in an earlier year)		617000.00		119009.50
LL RESERVE				
last Account	3103.96			
ansferred to Income & Expenditure Account	(353.85)	2750.11		
ISED GRANT/ SPECIFIC FUND TO BE SPENT				
Schedule- C		168534.00		
ENT LIABILITIES:				
ional Tax:				
last A/c	1075.00			
illected during the year	(1075.00)			
osited during the year				
last A/c	13500.00			
illected during the year	(13500.00)			
osited during the year				
		1207206.09		1207206.09

Notes on Accounts-Schedule-D

In terms of our attached report of even date,
For, Sitaram Agrawal & Co.
Chartered Accountants

Sitaram Agrawal
24/4/2015

FRN 315204E
(S.R. Agrawal)
Proprietor
M.No.052495


**DIRECTOR
THE AYAUSSKAM**

THE AYAUSSKAM
AT P.O. GANDABAHALLI, DIST. NIIAPADA, (ORISSA)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2015

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Programme Exp.			
Ass Prog. On WASH	2019.00		
Annual women's Day	3720.00		
11 Days Celebration	3180.00		
AIDS Day	6740.00		
Labelless Day	4350.00	20000.00	
Administrative Expenses:			
& Stationery	3580.00		
e(2013-14)	5000.00		
nal/Postal/Fax/Courier	11320.00		
per & Periodicals	720.00		
sum of Staff	60875.00		
ly Exp.	7500.00		
Body Meeting	2382.00		
ig Body Meetings	1250.00		
g & Conveyance	1680.00		
Jay celebration	9671.00		
rious Expenses	5400.00		
	12370.00	117558.00	
		17836.55	
		155405.55	
			155405.55

By Donations
 By Interest From Banks
 By Transferred from Capital Reserve
 (For Depreciation on donated assets)
 By Excess of Expenditure over Income

Notes on Accounts-Schedule-D

In terms of our attached report of even date.
 For Sitaram Agrawal & Co.
 Chartered Accountants
 FRN 315204E
 (S.R.Agrawal)
 Proprietor
 M.No.052495

Sitaram Agrawal
 6.8.3.15, 2015


DIRECTOR
THE AYAUSSKAM

THE AYAUSKAM

A.T.P. D. GANDBAHALI, DIST. ANAPADA, (ORISSA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2015

RECEIPTS		PAYMENTS	
AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
By Balance in hand	3312.75	By Project Payments (Out of Grant/Deemed Grant):	
By Banks	170896.75	(As per Separately Audited Accounts)	
		F.C. (As per total A of Col.9 of Schedule-1)	2674145.00
Financial Assistance/Deemed Grant:		N.F.C. (As per total B of Col.9 of Schedule-1)	117565.00
Financial Assistance:			
As per total A of Col.4 of Schedule-1	2653965.00	By Other programme Exp.	
As per total B of Col.4 of Schedule-1	150000.00	Awareness Prog. On WASH	2019.00
Interest/As per Col.5 of Schedule-1	13394.00	International women's Day	3720.00
		National Days Celebration	3160.00
		World AIDS Day	6740.00
		World Diabetes Day	4350.00
			20009.00
By From Banks	131800.00		
	1716.00	By Administrative Expenses:	
		Printing & Stationery	3580.00
		Audit Fee (2013-14)	5000.00
		Telephone/Postage/Fax/Courier	11320.00
		Newspaper & Periodicals	720.00
		Honorarium of Staff	60675.00
		Rent	7500.00
		Electricity Exp.	2362.00
		General Body Meeting	1250.00
		Governing Body Meetings	1680.00
		Travelling & Conveyance	5671.00
		Annual Day celebration	5400.00
		Miscellaneous Expenses	12370.00
	685270.00		117568.00
By Adjustment of Advances			
		By SHG Workshop Expenses Receivable from NABARD	17945.00
		Less-Received during the year	(17945.00)
			761990.00
		By Closing Balance:	
		Cash in hand	3289.75
		With Banks	115719.75
			119009.50
			3810296.50

Notes on Accounts-Schedule-D

In terms of our attached report of even date,
For Sibanam Agrawal & Co.

Chartered Accountants

FDN-315204E

(S. R. Agrawal)

Proprietor

M. No.052495

S. R. Agrawal
11/4 Sept 2015

[Signature]
11/4 Sept 2015

THE AYASKAM
GANDABAHALI

Schedule-1 of details of grant/deemed grant/financial assistance received and utilized during the year for grant related projects.

YEAR ENDED 31.3.2015

Donor	Project/Purpose	Received during the year		Utilised during the year		Total Utilised 7+8+9 (Rs.)	Remarks
		Grant (Rs.)	Deemed grant (Bank Interest) (Rs.)	Grant (Rs.)	Deemed Grant Utilised (Rs.)		
2	3	4+5+6 (Rs.)	7 (Rs.)	8 (Rs.)	10		
Children-Bal Raksha Bharat	Strengthening Maternal New-born Child Health & Nutrition (MNCHN) Service in India(Phase-I)	-	161.50	-	8311.00	8311.00	As per separately F.C.Audited Accounts
Children-Bal Raksha Bharat	Strengthening Maternal New-born Child Health & Nutrition (MNCHN) Service in India(Phase-I & III)	944253.00	6287.00	1042509.00	11150.00	1053659.00	As per separately F.C.Audited Accounts
Trust for Transparency Fund Ghana, USA NAID INDIA	Establish & Strengthen the CBCs Network to Reduce Corruption in NRHM Enhancing Livelihood Security through Community Empowerment-Project No.NF E2-AB-R22)	-	69.00	-	3577.00	3577.00	As per separately F.C.Audited Accounts
inger Project,N.Delhi	Strengthening Elected Women's Representative Federations-I(Budget-2014)	-	54.50	684.00	2117.00	2801.00	As per separately F.C.Audited Accounts
inger Project,N.Delhi	Strengthening Elected Women's Representative Federations-II(Budget-2014)	371,065.00	807.00	371,085.00	807.00	371,892.00	As per separately F.C.Audited Accounts
inger Project,N.Delhi	Strengthening Elected Women's Leadership (FS-2015)	769307.00	3533.00	759307.00	3533.00	762840.00	As per separately F.C.Audited Accounts
inger Project,N.Delhi	Strengthening Elected Women's Leadership (GO-2015)	130450.00	-	114260.00	-	118260.00	As per separately F.C.Audited Accounts
al Foundation for India,N.Delhi	Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative	98860.00	-	98860.00	-	98860.00	As per separately F.C.Audited Accounts
	TOTAL(A):	2653955.00	12359.00	2644650.00	29495.00	2674145.00	
3D,Bhubaneswar Foundation MINGO),Kharjar(RCH Phase II)	Promotion of WSHGs in Sirapali Block Awantha Nutrition Fellow(ANF) RCH-Phase-II-RCH Service Delivery Intervention in Un/Under-served Area of Odisha through FMGO	100000.00	603.00	79361.00	-	70361.00	As per separately Audited Accounts
		50000.00	226.00	30224.00	-	38224.00	As per separately Audited Accounts
	TOTAL(B):	150000.00	206.00	117585.00	-	117585.00	As per separately Audited Accounts
	GRAND TOTAL(A+B)	2803955.00	13384.00	2762235.00	29495.00	2791730.00	

For: Sitaram Agrawal & Co
Chartered Accountants
FRN 31520AE
(S. R. Agrawal)
Proprietor
M.No. 052495

ding Rs.977/- of Unspent grant refunded to THP
ding Rs.4340/- (Rs.807.00+Rs.3533.00)of bank interest balance refunded to THP alongwith unspent grant.

(Signature)
R. S. G. S. S. S.

DIRECTOR
THE AYASKAM

Schedule - A

THE AYAUSKAM
GANDABAHALI

Schedule "A" of fixed assets annexed to and forming part of the Consolidated Balance Sheet, as at 31.3.2015

Description	Rate	ORIGINAL COST				DEPRECIATION				W.D.V. As on 31.3.2015 (Rs.)	W.D.V. As on 31.3.2014 (Rs.)
		Cost as on 1.4.2014 (Rs.)	Additions during the year (Rs.)	Deductions/ Adjustments (Rs.)	Cost as on 31.3.2015 (Rs.)	Up to Previous Year (Rs.)	For the year (Rs.)	Deductions/ Adjustments (Rs.)	Up to 31.3.2015 (Rs.)		
2	3	4	5	6	7	8	9	10	11	12	13
FC											
SAVE THE CHILDREN-Bal Raksha Bhand											
Computer & Printer	60%	58803.00	-	(58803.00)	-	49394.50	1248.00	(49394.50)	-	832.00	8408.50
Tally Package(Software)	60%	13000.00	-	-	13000.00	10920.00	-	(6315.60)	12168.00	-	2080.00
Furniture	10%	33245.00	-	(33245.00)	-	6316.60	-	(55711.10)	12168.00	-	26928.40
TOTAL:		105048.00	-	(92048.00)	13000.00	66631.10	1248.00	(55711.10)	12168.00	832.00	38415.90
NFC											
(Own)											
Land	-	653400.00	-	-	653400.00	-	-	-	-	-	653400.00
Building Work-in-Progress	-	264555.00	-	-	264555.00	-	-	-	-	-	264555.00
Computer/Printer & Accessories	60%	130600.00	-	-	130600.00	126521.67	2447.00	-	128968.67	1631.33	4078.33
Laptop	60%	58000.00	-	-	58000.00	57028.73	582.76	-	57611.49	368.51	971.27
Electrical Equipments	10%	16550.00	-	-	16550.00	13861.01	268.84	-	14130.45	2419.55	2686.39
Furniture & Fixtures	10%	52720.00	-	-	52720.00	40576.31	1214.37	-	41790.68	10928.32	12143.68
Inventor	10%	13050.00	-	-	13050.00	7772.17	527.78	-	8299.95	4750.05	5277.83
Medical Equipments	15%	43307.00	-	-	43307.00	41668.09	245.84	-	41913.93	1393.07	1636.91
Motor Cycles/Scooty	15%	117451.00	-	-	117451.00	67273.76	7526.59	-	74800.35	42660.65	50177.94
Office Equipments	15%	7150.00	-	-	7150.00	6653.20	44.52	-	6697.72	252.28	296.80
Projector	15%	36000.00	-	-	36000.00	17207.77	2818.83	-	20026.60	16973.40	18782.23
Camera(Digital & Video)	15%	27500.00	-	-	27500.00	13144.63	2153.28	-	15298.11	12201.89	14355.17
Cycles	15%	1500.00	-	-	1500.00	1441.72	8.74	-	1450.46	49.54	58.28
TOTAL(B)		1421783.00	-	-	1421783.00	393349.85	17833.55	-	411188.41	1010594.59	1028433.14
Grand Total(A+B)		1526831.00	-	(92048.00)	1434783.00	459680.95	19086.55	(55711.10)	423356.41	1011426.59	1066850.04

No depreciation has been charged on Computer, Printer & Furniture since these assets have been refunded during the year to Save the Children, as required.

1. Indicates amount directly charged to F.C Fund/Against Fixed Assets/ in the Balance Sheet.

2. Indicates amount/Including Rs. 353.85 on donated assets) charged to Income & Expenditure Account.

Sd/-
26.4.2015

DIRECTOR
THE AYAUSKAM

For Saram Agrawal & Co
Chartered Accountants
FRN/31520AE
(S.R. Agrawal)
Proprietor
M No. 052465

THE AYAUSKAM
GANDABAHALI

Schedule 'B' of Cash and Bank Balances as at 31.3.2015

Donor/Scheme/Programme	WITH			BANKS			GRAND TOTAL
	Cash in hand (Rs.)	SBI KHARIAR A/c No. 11155122294	SBI KHARIAR A/c No. 11155102889	SBI KHARIAR A/c No. 30153613088	TOTAL With Banks (Rs.)	GRAND TOTAL (Rs.)	
F.C.							
Save the Children-Bal Raksha Bharat-Strengthening Maternal New-born Child Health & Nutrition (MNCNH) Service in India-Phase II(II)		5219.00			5219.00	5219.00*	5219.00*
The Hunger Project, N. Delhi	90.00	12100.00			12100.00	12190.00	12190.00
Strengthening Elected Women's Leadership (FS-2015)							
National Foundation for India, N. Delhi							
Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative		20732.00			20732.00	20732.00*	20732.00*
TOTAL(A):	90.00	38051.00			38051.00	38141.00	38141.00
NFC							
NABARD-Promotion of WSHGs in Shivalpi Block Srusti(MINGO), Khariar(RCH Phase II)	3000.00		36312.00		36312.00	36312.00*	36312.00*
Avantha Foundation-Avantha Nutrition Fellow(ANF)			12,002.00	2,309.00	12,002.00	5,309.00*	5,309.00*
General Cash Book	195.75		27,045.75		27,045.75	12,002.00*	12,002.00*
TOTAL(B):	3195.75		75,359.75	2,309.00	77,668.75	80,866.50	80,866.50
GRAND TOTAL(A+B):	3285.75	38051.00	75359.75	2309.00	115719.75	119009.50	119009.50

For Shriam Agrawal & Co.
Chartered Accountants
FRN 315204E
(S. R. Agrawal)
Proprietor.
M.No. 052485

Shriam Agrawal
15th Sept, 2015

[Signature]
S. R. Agrawal
THE AYAUSKAM

1. Includes only bank interest balance
2. Excluding advances Rs 75770.-
3. Including bank interest balance of Rs. 3673.-
4. Including bank interest balance of Rs 2,309.-
5. Including bank interest balance of Rs. 226.-

**THE AYASKAM
GANDARAHALI**

Donor	Project/Purpose	Schedule-C: of Unutilised Grant / Specific Fund/ grant/desmed grant/financial assistance) to be spent as at 31.3.2015					Balance to be spent as at 31.3.2015 6-7-8 (Rs.)
		Opening Balance as on 1.4.2014 4 (Rs.)	Add/Grant/ Deemed Grant Received 5 (Rs.)	Total 4+5-6 (Rs.)	Less Utilised during the year 7 (Rs.)		
F.C.							
Save the Children-Bal Raksha Bharat	Strengthening Maternal New-born Child Health & Nutrition (MNCHN) Service in India(Phase-I)	8149.50	161.50	8311.00	8311.00	-	
Save the Children-Bal Raksha Bharat	Strengthening Maternal New-born Child Health & Nutrition (MNCHN) Service in India(Phase-II & III)	108,338.00	960540.00	1058878.00	1053659.00	5219.00 *	
Partnership for Transparency Fund Washington,USA ACTIONAID,INDIA	Establish & Strengthen the CSOs Network to Reduce Corruption in NRHM Enhancing Livelihood Security through Community Empowerment-Project No MF E2-A53-R22	3608.00	69.00	3577.00	3577.00	-	
The Hunger Project,N Delhi	Strengthening Elected Women's Representative Federations-I(Budget-2014)	2746.50	54.50	2801.00	2801.00	-	
The Hunger Project,N Dehs	Strengthening Elected Women's Representative Federations-II(Budget-2014)	-	371892.00	371892.00	371892.00	-	
The Hunger Project,N Delhi	Strengthening Elected Women's Leadership (FS-2015)	-	762840.00	762840.00	762840.00	-	
The Hunger Project,N Delhi	Strengthening Elected Women's Leadership (GO-2015)	-	130450.00	130450.00	118260.00	12190.00	
National Foundation for India N Delhi	Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative	-	98860.00	98860.00	98860.00	-	
N.F.C.							
NABARD,Bhubaneswar Suati(MINGO),Kharar	Promotion of WSHGs in Singapali Block RCH Phase-II-RCH Service Delivery Intervention in Un/Under-served Areas of Orissa Through MINGO/IFNGOs	15070.00	100603.00	115673.00	79361.00	36312.00 *	
Aavritna Foundation	Avanitha Nutrition Fellow(ANF)	5103.00	206.00	5309.00	5309.00	5309.00 *	
		20173.00	151035.00	171208.00	38224.00	12002.00 *	
		142915.00	2817349.00	2960264.00	117585.00	53623.00	
					2791730.00	168534.00	
Total(A)		122742.00	2666314.00	2789056.00	2674145.00	114911.00	
Total(B)							
Total(A+B)							

1. Includes only bank interest balance.
2. Including bank interest balance of Rs. 1447/- & advances Rs. 76770/-.
3. Including bank interest balance of Rs. 3873/-.
4. Including bank interest balance of Rs. 2309/-.
5. Including bank interest balance of Rs. 226/-.

24.11.2015

**THE AYAUSKAM,
GANDABAHALL**

**Significant Accounting Policies and Notes on Account forming an integral part of the accounts for
the year ended 31.3.2015**

A. Significant accounting policies

1. All grants (both FC & NFC)/deemed grant with specific purposes are treated as 'Specific Project Fund' and not as the 'income' of the organization
2. Interest from Banks to the extent these are directly relatable to Specific Project Funds are treated as 'deemed grants' and accounted for like other grants.
3. Excess expenditure(If any) incurred and paid within sanctioned limit over the grants received for sanctioned projects are shown as 'Receivable Grant' in the Balance Sheet.
4. All income and expenses are treated on cash basis.
5. All project related grants and expenses related thereto are accounted for as and when received/paid.
6. Fixed assets are stated in the Balance Sheet at 'Cost & includes amount added on revaluation less Depreciation.' Costs comprise the purchase price and any attributable cost of bringing the assets to working condition for its intended use.
7. Depreciation is provided on W.D.V. at the full rates mentioned against each asset/each class of assets. Generally, the rates are those which are provided in the Income Tax Rule, 1962. However, in some cases rates have been determined keeping in view the useful life of the asset.

B. Notes on account

1. Depreciation amounting to Rs.353.85 has been provided on 'donated assets' during the year against which 'Capital Reserve' exists. Consequent upon provision of depreciation an amount of Rs.353.85 has been withdrawn from 'Capital Reserve' and credited to Income and Expenditure Account. This has no impact on surplus in so far as Income & Expenditure Account is concerned.
2. Depreciation on fixed assets purchased out of F.C. Contributions/grants is directly charged off to 'F.C.Fund (Against Fixed assets)' in the Balance Sheet.
3. Income & Expenditure Account prepared in respect of 'Foreign Contributions(grants)' for the limited purpose of its submission to the Home Ministry, FCRA Wing/Foreigners Division, Govt. of India in terms of requirement of Foreign Contribution (Regulation) Act, 2010 & rules framed thereunder, has not been incorporated in 'Consolidated Income & Expenditure Account' of the Institution since the Institution follows the policy of treating all grants (both FC/NFC)/ deemed grant as 'liability (Specific Project Fund)' and not 'Income' of the Institution. This has no impact on the Consolidated Accounts.
4. Grants are accounted for gross of bank charges to the extent the information is available with the Institution.

Place: *Chandernagore*
Date: *24th Sept, 2015*

For. Sitaram Agrawal & Co.
Chartered Accountants
FRN:315204E

(Signature)
(S.R.Agrawal)
Proprietor.
M.No.052495

THE AYAUSKAM
GANDABHALI

BANK RECONCILIATION STATEMENT (IN RESPECT OF S.B. ACCOUNT No.11155122294(F.C.) WITH SBI
KHARIAR AS AT 31.3.2015

Sl.No.	Particulars	Amount(Rs.)								
1	Balance as per Pass Book	40256.00								
2	Less Cheques Issued but not presented for payment till 31.3.2015									
	<table><thead><tr><th>Particulars/Name of the Payee</th><th>Cheque No.</th><th>Date of Issue</th><th>Amount(Rs.)</th></tr></thead><tbody><tr><td>THP-Project-Chaitanya Sa</td><td>8189609</td><td>31.3.2015</td><td>2205.00</td></tr></tbody></table>	Particulars/Name of the Payee	Cheque No.	Date of Issue	Amount(Rs.)	THP-Project-Chaitanya Sa	8189609	31.3.2015	2205.00	(2205.00)
Particulars/Name of the Payee	Cheque No.	Date of Issue	Amount(Rs.)							
THP-Project-Chaitanya Sa	8189609	31.3.2015	2205.00							
3	Balance as per F.C.books as at 31.3.2015	<u>38051.00</u>								

Place: *Chandernagore*
Date: *24/10/2015*

[Signature]

For Sitaram Agrawal & Co.
Chartered Accountants
FRN315204E

[Signature]

(S.R.Agrawal)
Proprietor
M.No.052495

[Signature]
DIRECTOR
THE AYAUSKAM