

AUDITORS' REPORT

Report On The Financial Statements

We have audited the attached Balance Sheet of **Indian Institute Of Education & Care (IIEC)** at, 29 Dharma Vihar, Khandagiri, Bhubaneswar-751030 and Office at K-7/161, Kalinga Nagar, Ghatikia, Bhubaneswar-751029, Odisha as at 31st March 2022, and the Income and Expenditure Account for the year ended on that annexed there to.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and view of the financial position and statements that give a true and fair view of the financial position and financial performance of the institute in accordance with the accounting principles generally accepted in India including Accounting Standards as applicable to NGOs. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statement that gives a true and fair view and is free from material mis-statement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by 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 financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risks assessment, the auditors considers internal control relevant to the preparation and fair presentation of the financial statements of the Institute in order to design audit procedures that are appropriate in the circumstances.



An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance sheet, of the state of affairs of the Institute as at 31st March 2022.
- (b) In case of the Income and expenditure Account of, excess of Expenditure over Income for the year ended on that date.
- (c) The Balance sheet and Income and expenditure Account dealt with by this report is in agreement with the books of account.

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the institute so far as appears from our examination of those books.

For Satyajit Mishra & Co
Chartered Accountants
FRN-0332513E



Satyajit Mishra

(CA Satyajit Mishra)
Proprietor

Membership No.-221748
UDIN-22221748BCHKEY7621

Place:- Bhubaneswar
Dated: 07.09.2022

INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)

PLOT NO-K-7/161,KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

BALANCE SHEET AS ON 31ST MARCH,2022

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
CAPITAL FUND		FIXED ASSETS	
<u>Prize Distribution Fund</u>		(As per Depreciation Schedule-H)	17,56,143.00
As per Last Account	1,000.00	CURRENT ASSETS	
		Grant-in-Aid Receivable from Ministry of Human Resources Development, Govt. of India Under the programme "IEDSS" For the year 2013-14	77,55,485.00
GENERAL FUND		Grant-in-Aid receivable from Commissionerate Police, Bhubaneswar-Cuttack under project DREAMS for the month of March-2022	8,65,159.00
As per last year Balance Sheet	6,03,168.00	Security Deposit to CESU	19,462.00
Less:- Excess of Expenditure over Income	<u>3,10,448.00</u>	Fixed Deposit with State Bank of India, Bhubaneswar	25,000.00
	2,92,720.00	Add: Interest Accrued	<u>2,043.00</u>
			27,043.00
CAPITAL GRANT		Cash & Bank Balance	
From Sarvasiksha Abhijan Against Fixed Asset	1,00,000.00	Cash in Hand	1,642.00
Special Transport For Disabled(As per Last Account)	50,000.00	Cash-at-Bank	
Grant in Aid from Institute on Management of Agricultural Extension(IMAGE)BBSR for Machinery & Equipment of "community Radio Station" At Daspalla	<u>14,55,000.00</u>	(As per Schedule - E)	<u>4,89,795.00</u>
	16,05,000.00		4,91,437.00
CURRENT LIABILITIES & PROVISIONS			
Expenses payable IEDSS (Schedule-F)	77,50,850.00		
Expenses payable(DREAMS)- (Schedule-G)	8,65,159.00		
Audit fee payable	<u>20,000.00</u>		
	86,36,009.00		
Unspent Balance			
Australian High Commission, DAP, New Delhi 2021-22	3,80,000.00		
	<u>1,09,14,729.00</u>		<u>1,09,14,729.00</u>

The above Balance Sheet, to the best of my belief contains a true account of the fund and liabilities and properties and assets of the Organisation for the year ended on 31.03.2022

For Satyajit Mishra & Co
Chartered Accountants
FRN-0332513E

Satyajit Mishra
CA Satyajit Mishra
Proprietor
Membership No.-221748



[Signature]

Director
IIEC



Place: Bhubaneswar
Date: 07.09.2022

INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)

PLOT NO-K-7/161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
		By Grant-in-Aid	
To Programme Expenses under DAP Kolkata 2020-21 under "Mitigating Learning Poverty through Community Radio Pedagogy" against grant from Australian Consulate General, Kolkata (Schedule - A)	3,14,163.00	Received From Australian High Commission for DAP, Kolkata 2020-21 under project "Mitigating Learning Poverty through Community Radio Pedagogy" by Australian Consulate General, Kolkata	1,34,009.00
To Program expenses under project "DREAMS" against Grant from Commissionerate Police, BBSR-Cuttack (Schedule- C)	7,01,512.00	Received from Commissionerate of Police, Bhubaneswar-Cuttack for Project "DREAMS"(De-addiction, Reformation & Enterepreneurial Assistance for making a safe society)	7,01,512.00
To Program expenses under project "DREAMS" for the month of March-2022 (Schedule-G)	8,65,159.00	Grant-in-Aid receivable from Commissionerate Police, Bhubaneswar-Cuttack under project DREAMS for the month of March-2022	8,65,159.00
		NGO contribution for DAP, Kolkata 2020-21 under project "Mitigating Learning Poverty through Community Radio Pedagogy"	17,560.00
To General Fund Expenses (Schedule - D)		By NGO contribution for IEDSS for the year 2013-14	4,635.00
Programme Expenditure	6,200.00	By Membership Fees	5,500.00
General & Administrative Expenses	3,54,156.00	By Donation & Subscription	4,11,770.00
To Audit fees (2021-22)	20,000.00	By Bank Interest	7,721.00
To Bank Charges/ Commission (FCRA)	679.00	By Accured Interest	1,413.00
To Depreciation (As per Schedule-H)	1,97,858.00	By Excess of Expenditure over Income	3,10,448.00
	<u>24,59,727.00</u>		<u>24,59,727.00</u>

The above Income and Expenditure Account, to the best of my belief contains a true account of all the income and expenditure of the Organisation for the year ended on 31.03.2022.

Place: Bhubaneswar
Date: 07.09.2022

For Satyajit Mishra & Co
Chartered Accountants
FRN-0332513E



Satyajit Mishra

CA Satyajit Mishra
Proprietor
Membership No.-221748

[Signature]

Director
IIEC



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO-K-7/161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2021 to 31.03.2022

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance			
- Cash-in-Hand	2,700.00	By Programme Expenses under DAP Kolkata 2020-21 under "Mitigating Learning Poverty through Community Radio Pedagogy" against grant from Australian Consulate General, Kolkata (Schedule - A)	3,14,163.00
- Cash-at-Bank (As Per Schedule E)	2,66,707.00	By Liabilities for Expenses under "IEDSS" for the year 2013-14 (Schedule - B)	4,63,500.00
To Grant-in-Aid			
Received From Australian High Commission for DAP, Kolkata 2020-21 under project "Mitigating Learning Poverty through Community Radio Pedagogy" by Australian Consulate General, Kolkata	1,34,009.00	By Program expenses under project "DREAMS" against Grant from Commissionerate Police, BBSR-Cuttack (Schedule- C)	7,01,512.00
Received from Director, Secondary Education, Odisha for "IEDSS" for the year 2013-14	4,58,865.00	By Bank Charges/ Commission (FCRA)	679.00
Received From Australian High Commission, New Delhi for DAP, New Delhi 2021-22 under project "Combating Learning Disability for Holistic Inclusive Education"	3,80,000.00		
Received from Commissionerate of Police, Bhubaneswar-Cuttack for Project "DREAMS"(De-addiction, Reformation & Enterepreneurial Assistance for making a safe society)	7,01,512.00	By General Fund Expenses (Schedule - D)	
NGO contribution for DAP, Kolkata 2020-21 under project "Mitigating Learning Poverty through Community Radio Pedagogy"	17,560.00	Programme Expenditure	6,200.00
To NGO contribution for IEDSS for the year 2013-14	4,635.00	General & Administrative Expenses	3,74,156.00
To Maturity of Fixed Deposit	42,718.00	By Capital Expenditure	
To Membership Fees	5,500.00	Purchase of Air Conditioner	52,260.00
To Donation & Subscription	4,11,770.00	Purchase of Computer	27,990.00
To Bank Interest	5,921.00	By Closing balance	
		Cash in Hand	1,642.00
		Cash-at-Bank	
		(As per Schedule - E)	4,89,795.00
	24,31,897.00		24,31,897.00

The above Receipts and Payments Account, to the best of my/our belief contains a true account of all the receipts and payments of the programme for the year ended on 31.03.2022

Place: Bhubaneswar
Date: 07.09.2022

For Satyajit Mishra & Co
Chartered Accountants
FRN-0332513E

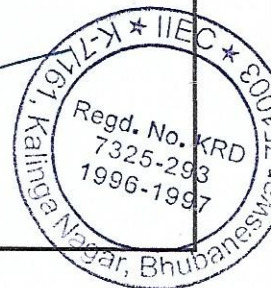


Satyajit Mishra

CA Satyajit Mishra
Proprietor
Membership No.-221748

[Signature]

Director
IIEC



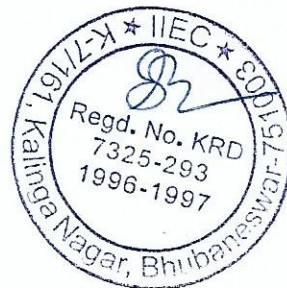
INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

Schedules for the year ended 31/03/2022

Schedule A :

Programme Expenses under DAP Kolkata 2020-21 under "Mitigating Learning Poverty through Community Radio Pedagogy" against grant from Australian Consulate General, Kolkata

	<u>DAP</u> <u>Contribution</u>	<u>NGO</u> <u>Contribution</u>	<u>Total</u>
Experience Sharing Workshop			
Fooding Charges	15,000.00		15,000.00
Venue charges	6,000.00		6,000.00
Banner		1,120.00	1,120.00
Kits for the participants	5,000.00		5,000.00
Documentation	3,000.00		3,000.00
Resource person	4,000.00		4,000.00
Communication & Logistics	978.00	565.00	1,543.00
DVD in MP3 format	16,625.00	875.00	17,500.00
Program production			
Research & Collection of materials	23,500.00	1,000.00	24,500.00
Script Writing	24,500.00		24,500.00
Authentication by Expert / professionals	24,500.00		24,500.00
Editing	37,500.00		37,500.00
Presenters	52,500.00		52,500.00
Managers	22,500.00		22,500.00
Fees for Broadcasting	45,000.00		45,000.00
Report writing	16,000.00	14,000.00	30,000.00
	2,96,603.00	17,560.00	3,14,163.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

Schedules for the year ended 31/03/2022

Schedule B :

Liabilities for Expenses under "IEDSS" for the year 2013-14

Assessment of Children	9,600.00
Books & Stationery	76,000.00
Uniform Allowance	59,200.00
Stipend for Girl Students	1,00,000.00
Salary to Helpers	75,600.00
Transport Allowances	37,500.00
Escort Allowances	50,250.00
Reader Allowances	4,500.00
Therapeutic Services	19,500.00
Purchase/ Development of institutional materials	5,350.00
ICT Resources materials & Maintenance	12,500.00
Environment building program	13,500.00
	4,63,500.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

Schedules for the year ended 31/03/2022

Schedule C :

Programme Expenses under project "DREAMS" (De-addiction Reformation & Enterprenurial Assistance for Making a Safe Society) against Grant from Commissionrate police, BBSR-CTC

A. De-addiction Centre expenses

For Drug victims (this includes food, stay, group counselling sessions, daily activities, doctors visit for 3 visits, barber fees, small expenses besides staff salaries)

	3,35,000.00	
Treatment by Psychiatrist	8,000.00	
Pharmacist (part time)	5,000.00	
Medicine cost	5,000.00	
Electricity Charges of Center	5,000.00	
Uniform for the Drug Victims	16,000.00	3,74,000.00

B. Preventive Awareness and Capacity Bulding of Stakeholders

Seminar-cum-Sign-in Event	56,725.00	
Seminar / Social outreach Programme	67,980.00	
One to one and group seassions by Expert counsellors, psychiatrists, therapists and motivatonal speakers	30,000.00	
Inauguration of free treatment and counselling center	5,765.00	
Social media campaign	10,000.00	1,70,470.00

C. Human Resources

Project Director Honorarium	40,000.00	
IT Manager Honorarium	20,000.00	
Finance Officer Honorarium	15,000.00	
Social Worker Honorarium	15,000.00	
MIS Coordinator Honorarium	10,000.00	
Social Animator Honorarium (2nos.)	20,000.00	1,20,000.00

D. Miscellaneous Expenses

Fuel & Maintenance of project staff	18,000.00	
Printing & stationery for Office	2,542.00	
Monitoring & Evaluation	5,000.00	
Process documentation and communication	11,500.00	37,042.00

TOTAL

7,01,512.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

Schedules for the year ended 31/03/2022

Schedule D :

General Fund Expenses

Programme Expenditure

Observation of International Day of persons with Disabilities-2021	2,480.00	
Researching and Script Writing Workshop for the Resource team on inclusive Education	1,050.00	
Stakeholders consultation on inclusive Education in Odisha	2,670.00	6,200.00

General & Administrative Expenses

Salary to Staff	2,06,000.00	
Office Expenses	6,076.00	
Telephone & Internet Expenses	10,211.00	
Head office Rent	36,000.00	
Travel cost	25,050.00	
Bank charges/commission	93.00	
Electricity Charges	8,754.00	
Office Stationery & Xerox	5,499.00	
Postage	511.00	
News paper & Periodicals	3,800.00	
Documentation	5,000.00	
Renewal of Spectrum charges of community Radio Station, Daspalla	23,500.00	
Professional Tax	8,600.00	
Fees for Renewal of FCRA Certificate	5,000.00	
Processing fees for FCRA	4,000.00	
Processing fees for renewal of Income Tax certificate	5,000.00	
Tender Paper fees for Request for Proposal	1,062.00	
Audit fees Payable (2020-21)	20,000.00	3,74,156.00

Grand Total

3,80,356.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029

Schedules for the year ended 31/03/2022

Schedule E :

BANK ACCOUNTS DETAILS

Particulars	Op. Balance as on 01.04.2021		Closing Balance as on 31.03.2022
State Bank of India , Jagmohan Nagar Branch, Bhubaneswar (A/c No.-52014037881)	4,538.00		5,233.61
State Bank of India , Bhubaneswar Main Branch (A/c No.-52014037870)	2,62,169.00		1,05,209.16
State Bank of India, New Delhi Main Branch, FCRA A/c. No.40031683243	-		3,79,351.79
	2,66,707.00		4,89,795.00

INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
BHUBANESWAR, KHORDHA - 751029
Schedules for the year ended 31/03/2022

Schedule F :

Expenses Payable

IEDSS Programme for the Financial Year 2013-14

Student Oriented Component	Amount (Rs.)		Amount (Rs.)
Books & Stationery	41,500.00		
Uniform Allowances	34,800.00		
Purchase/Development of Instructional Materials	5,550.00		
ICT Resources Material & Maintenance	12,500.00		
Salary of Helpers	75,600.00		
Stipend for girls Students	84,000.00		2,53,950.00
Teacher Oriented Component			
Salary of Teachers	73,44,000.00		
Special pay for Special Teachers	1,10,400.00		74,54,400.00
Other Components			
Environment Building Program	10,500.00		
Audio Video Teaching Aids	32,000.00		42,500.00
Grand Total			77,50,850.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
PLOT NO.-K7-161, KALINGA NAGAR, GHATIKIA
Teacher Oriented Component
Schedules for the year ended 31/03/2022

Schedule G :

PAYBLE SCHEDULES OF PROJECT 'DREAMS' (De-addiction, Reformation & Enterprenurial Assistance for Making a Safe society) FOR THE YEAR ENDED 31ST MARCH, 2022

	Amount (Rs.)	Amount (Rs.)
A. De-addiction Centre expenses		
For Drug victims (this includes food, stay, group counselling sessions, daily activities, doctors visit for 3 visits, barber fees, small expenses besides staff salaries) 50 Drug victims	5,00,000.00	
Treatment by Psychiatrist	8,000.00	
Pharmacist (part time)	5,000.00	
Medicine cost	5,000.00	
Electricity Charges of Center	5,000.00	
Chess as a mind game therapy for the inmates	22,000.00	5,45,000.00
B. Preventive Awareness and Capacity Bulding of stakeholders		
Seminar / Social Outreach Programme	50,070.00	
Awareness Communication through SOA Radio	10,000.00	
Debate Competition among Students	22,204.00	
Painting Competition among Students	23,804.00	
Slogan Competition	4,200.00	
One to one and group sessions by Expert Counsellors, psychiatrists, Therapists and motivations speakers	30,000.00	
Social Media Campaign	10,000.00	1,50,278.00
C. Human Resources		
Project Director Honorarium	40,000.00	
IT Manager Honorarium	20,000.00	
Finance Officer Honorarium	15,000.00	
Social Worker Honorarium	15,000.00	
MIS Coordinator Honorarium	10,000.00	
Social Animator Honorarium (2nos.)	20,000.00	1,20,000.00
D. Miscellaneous Expenses		
Fuel & Maintenance of project staff	19,000.00	
Printing & stationery for Office	1,085.00	
Purchase of External harddisk	5,700.00	
Purchase of pen drive	400.00	
Purchase of Mobile	7,196.00	
Monitoring & Evaluation	5,000.00	
Process documentation and communication	11,500.00	49,881.00
Grand Total		8,65,159.00



INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)
K-7/161, KALINGA NAGAR, GHATIKIA, BHUBANESWAR-751029

Schedule-H - FIXED ASSETS

DEPRECIATION OF FIXED ASSETS AS ON 31.03.2022

SL No	Name of the Assets	W.D.V.	Addition during the year		Total	Depreciation		W.D.V.
		01.04.2021	Before 01.10.2021	After 01.10.2021		Rate(%)	Amount(Rs.)	31.03.2022
1	Land	90,389.00	-	-	90,389.00	0%	-	90,389.00
2	Assets of CRS Scheme	5,48,751.00			5,48,751.00	15%	82,313.00	4,66,438.00
3	Furniture & Fixtures	48,688.00	-	-	48,688.00	10%	4,869.00	43,819.00
4	Library Books	886.00	-	-	886.00	15%	133.00	753.00
5	Computer & Printer	577.00	27,990.00	-	28,567.00	40%	11,427.00	17,140.00
6	Water Pump	1,615.00	-	-	1,615.00	10%	162.00	1,453.00
7	Motor Cycle	23,392.00	-	-	23,392.00	15%	3,509.00	19,883.00
8	Motor Vehicle	-	-	-	-	15%	-	-
9	Electrical Installation	1,14,673.00	-	-	1,14,673.00	15%	17,201.00	97,472.00
10	Equipments	1,09,532.00	-	-	1,09,532.00	10%	10,953.00	98,579.00
11	Assets of SSA	23,698.00	-	-	23,698.00	10%	2,370.00	21,328.00
12	C.F.C Building Construction(PRACTICAL ACTION-South Asia)	52,370.00	-	-	52,370.00	10%	5,237.00	47,133.00
13	Construction Tools (PRACTICAL ACTION-South Asia)	1,332.00	-	-	1,332.00	10%	133.00	1,199.00
15	Construction of Resource Room	6,90,056.00			6,90,056.00	5%	34,503.00	6,55,553.00
15	Documentary Film On Disability(Production Expenses)	28,993.00	-	-	28,993.00	10%	2,899.00	26,094.00
16	Resource Room HRD, Govt. of India	1,30,199.00	-	-	1,30,199.00	10%	13,020.00	1,17,179.00
17	Aids & Appliances	1,934.00	-	-	1,934.00	15%	290.00	1,644.00
18	Special Transports	6,666.00			6,666.00	15%	1,000.00	5,666.00
19	Air Conditioner	-	33,270.00	18,990.00	52,260.00	15%	7,839.00	44,421.00
	TOTAL	18,73,751.00	61,260.00	18,990.00	19,54,001.00		1,97,858.00	17,56,143.00



SCHEDULE-I

INDIAN INSTITUTE OF EDUCATION & CARE (IIEC)

HEAD OFFICE –K-7/161, KALINGA NAGAR , GHATIKIA , BHUBANESWAR-751029

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT FORMING AN INTEGRAL PART OF ACCOUNTS FOR THE YEAR ENDING 31ST MARCH, 2022.

(A) SIGNIFICANT ACCOUNTING POLICIES

1. System of Accounting

- a. The Financial Statements are prepared and presented under the historical cost convention, on accrual basis and on the principles applicable to a going concern in accordance with the mandatory Accounting Standards to the extent applicable to a Not-for-Profit Organization.
 - b. Foreign Grants are accounted for based on actual Indian Rupee amount credited by the designated bank.
 - c. Contingent liability, if any, is shown separately by way of note to the accounts.
2. Revenue Recognition Grants, donations, contributions, miscellaneous receipts and/or Expenses against grant generally are accounted for on cash basis excepting the grants the realization of which is certain are accounted for on accrual basis.

3. Fixed Assets and Depreciation

- a. Assets acquired out of Grants are shown separately in the Fixed Assets Schedule.
- b. Assets acquired out of unrestricted resources/ internal accruals are capitalized at cost of acquisition.
- c. Depreciation is provided for on cost/WDV of Fixed Assets at the rates specified under Income Tax Rules 1962. Where specific rates are not available, it is provided for at the rates considered appropriate by the management considering the use and estimated life of the assets.
- d. Any capital grants received for any specific asset are shown separately under Capital Fund.



(B) NOTES TO THE ACCOUNTS

1. Contingent Liabilities-Nil, Previous year-Nil
2. The balance of loan account /Liabilities/Grant Receivables are subject to confirmation.
3. During the Financial Year under Audit, Advances of Rs. 20,000 given to Hotel Hindustan International (HHI), Bhubaneswar towards programme of IGSSS Projected has been refunded due to COVID-19 .
4. Figures relating to previous year are regrouped/rearranged or reclassified wherever considered necessary to make them comparable with that of the current year.

For IIEC



DIRECTOR

Place:- Bhubaneswar

Date:- 07.09.2022

As per our Report of even date.

For Satyajit Mishra & Co

FRN-0332513E

Chartered Accountants



CA Satyajit Mishra

Proprietor

M.No.-221748