



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of Board
Agragami India
4 Community Shopping Centre (1st Floor),
Anupam Apartment, Saiduallajab,
New Delhi 110068

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements (Pertaining to Foreign Contribution) of AGRAGAMI INDIA, which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account, Receipt and Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. 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 by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the organization as at 31 March 2023, and its deficit for the year ended on that date.

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Responsibilities of the management for the Financial Statements

4. The society ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the organisation in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to dissolve the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a



material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of organisation's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961.

Report on Other Legal and Regulatory Requirements

10. We also report on the following points as under for the year ended 31 March 2023:



- a. Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the organisation on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the organisation and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of management and the same are in agreement with Books of account on the date of our audit;
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. Society has maintained register of movable and immovable properties. In our opinion and according to the information provide to us, the changes (if any) in the register of movable and immovable properties of the society has been incorporated in the books of accounts properly.
- f. In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
- g. society has invested its surplus as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the society wherever applicable;
- i. There is no special matter which we may think fit or necessary to bring to the notice of Board Members or any other user of the financial statement, status of major compliance is as under;
 - a. Society has filed its Income Tax Return for the Financial Year 2021-22 on or before the due date prescribed under section 139(1) of the Income Tax Act.
 - b. Society has filed its Annual FCRA Return for the Financial Year 2021-22 on or before the due date prescribed under the Foreign Contribution Regulation Act 2010.



- j. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the society or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the board members or any other person while in the management of the society were identified;
- k. In our opinion and according to the information provided to us, no board member has any interest in the investment of the society;
- l. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For: S. Sahoo & Co
Chartered Accountants
Firm Registration No.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
Membership No.: 057426
UDIN: 23057426BGTJSI4385

Place: New Delhi
Date: 31.08.2023

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068
FOREIGN FUNDED PROJECTS

BALANCE SHEET AS AT 31ST MARCH 2023

		AMOUNT IN INR	
		F.Y.2022-23	F.Y.2021-22
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	2,169,013.47	2,799,579.87
b. Asset Fund		5,370,668.73	5,745,696.73
c. Project Fund	[02]	971,606.90	1,883,940.49
		<u>8,511,289.10</u>	<u>10,429,217.09</u>
II. LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		<u>-</u>	<u>-</u>
TOTAL Rs.	[I + II]	<u>8,511,289.10</u>	<u>10,429,217.09</u>
APPLICATION OF FUNDS			
I. FIXED ASSETS			
Gross Block	[03]	7,347,973.00	7,112,739.00
Add: Addition during the Year		-	235,234.00
Less: Accumulated Depreciation		1,977,304.28	1,602,276.28
Net Block		<u>5,370,668.73</u>	<u>5,745,696.73</u>
II. INVESTMENTS			
	[04]	1,550,000.00	3,600,000.00
III. CURRENT ASSETS, LOANS & ADVANCES:			
a. Loans & Advances	[05]	464,841.00	1,960.00
b. Other Current Assets	[06]	507,454.82	100,482.00
c. Cash & Bank Balance	[07]	1,084,272.55	1,419,343.36
	A	<u>2,056,568.37</u>	<u>1,521,785.36</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[08]	465,948.00	438,265.00
	B	<u>465,948.00</u>	<u>438,265.00</u>
NET CURRENT ASSETS	[A - B]	<u>1,590,620.37</u>	<u>1,083,520.36</u>
TOTAL Rs.	[I+II+III]	<u>8,511,289.10</u>	<u>10,429,217.09</u>

Significant Accounting Policies and Notes to the Accounts [17]

The schedules referred to above form an Integral part of the Balance Sheet.

For & on behalf of :
S.SAHOO & CO.
Chartered Accountants



[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner
M No. 057426
FR No. - 322952E

Place : New Delhi
Date: 31.08.2023

For & on behalf of :
AGRAGAMI INDIA

D. Sreevaly
Ms. Sreevaly Dharmavaram
Treasurer

Bimal Charles
Dr. Bimal Charles
President

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068
FOREIGN FUNDED PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	SCHEDULE	AMOUNT IN INR	
		F.Y.2022-23	F.Y.2021-22
I. INCOME			
Grants	[09]	6,115,702.01	9,333,079.59
Interest Income		205,144.00	176,029.00
Other Income		-	1,597.00
		6,320,846.01	9,510,705.59
II. EXPENDITURE			
Alleviation of Multidimensional poverty-health, education and livelihoods:			
Rashtriya Kishore Swasthya Krayakram, Sitamarhi	[10]	5,485,339.00	5,671,774.50
The Bodhgaya Hotel School	[11]	801,686.00	544,756.50
MPK Education Project	[12]	210,131.00	169,143.50
Khushali Bodhgaya - Sanitation & Livelihoods Component	[13]	631,250.00	386,784.50
Adolescent Reproductive & Sexual Health (ARSH)	[14]	2,236.00	311,428.00
Programme Support Costs not Covered by Project Funds	[15]	733,104.00	308,181.73
Depreciation	[02]	375,028.00	421,145.00
Depreciation transferred to Asset Fund	[02]	(375,028.00)	(421,145.00)
		7,863,746.00	7,392,068.73
III. EXCESS OF INCOME OVER EXPENDITURE			
transferred to General Fund	[I - II]	(1,542,899.99)	2,118,636.86
transferred to Project Fund		(630,566.40)	580,809.77
		(912,333.59)	1,537,827.09
Significant Accounting Policies and Notes to the Accounts	[17]		

The schedules referred to above form an
Integral part of the Income & Expenditure Account.

For & on behalf of:
S.SAHOO & CO.
Chartered Accountants



[CA (Dr.) Subhajit Sahoo, FCA,LLB]
Partner
M No. 057426
FR No. - 322952E

Place : New Delhi
Date: 31.08.2023

For & on behalf of:
AGRAGAMI INDIA

Ms. Sreevally
Ms. Sreevally Dharmavaram
Treasurer

Dr. Bimal Charles
Dr. Bimal Charles
President

AGRAGAMI INDIA

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FOREIGN FUNDED PROJECTS

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	SCHEDULE	AMOUNT IN INR	
		F.Y.2022-23	F.Y.2021-22
RECEIPTS			
Cash & Bank Balance B/F			
Cash in Hand		55,678.00	54,751.00
Cash at Bank		1,363,665.36	2,818,819.50
Fixed Deposit		3,600,000.00	-
		5,019,343.36	2,873,570.50
Grants	[16]	5,653,492.19	9,736,472.59
Interest Income		251,628.00	95,647.00
Other Receipts		-	28,442.00
		5,905,120.19	9,860,561.59
Loans & Advances Re-paid during the period			33,638.00
TOTAL Rs.		10,924,464.00	12,767,770.00

PAYMENT

Alleviation of Multidimensional poverty-health, education and livelihoods:

Rashtriya Kishore Swasthya Krayakram, Sitamarhi		5,485,339.00	5,671,774.50
The Bodhgaya Hotel School		801,686.00	544,756.50
MPK Education Project		210,131.00	169,143.50
Khushali Bodhgaya - Sanitation & Livelihoods Component		631,250.00	386,784.50
Adolescent Reproductive & Sexual Health (ARSH)		2,236.00	311,428.00
Programme Support Costs not Covered by Project Funds		733,104.00	335,026.73
Current Liabilities Paid during the year (net)		(27,683.00)	329,513.00
Loan & Advance Paid		454,128.00	-
Cash & Bank Balance c/d			
Cash in Hand		62,223.00	55,678.00
Cash at Bank;		1,022,049.55	1,363,665.36
Fixed Deposit		1,550,000.00	3,600,000.00
		2,634,272.55	5,019,343.36
TOTAL Rs.		10,924,464.00	12,767,770.00

Significant Accounting Policies and Notes to the Accounts

[17]

The schedules referred to above form an
Integral part of the Receipts & Payment Account.

For & on behalf of :
S.SAHOO & CO.
Chartered Accountants



[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner
M No. 057426
FR No. - 322952E

Place : New Delhi
Date: 31.08.2023

For & on behalf of :
AGRAGAMI INDIA

Ms. Sreevally Dharmavaram
Treasurer

Dr. Bimal Charles
President

AGRAGAMI INDIA

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FOREIGN FUNDED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y.2022-23	F.Y.2021-22
SCHEDULE [01] : GENERAL FUND		
Opening Balance	2,799,579.87	2,218,770.10
Excess of Income Over Expenditure		
Transferred from Income & Expenditure Account	(630,566.40)	580,809.77
TOTAL Rs.	2,169,013.47	2,799,579.87
SCHEDULE [02] : PROJECT FUND		
The Bodhgaya Hotel School	971,606.90	1,730,564.90
Rashtriya Kishore Swasthya Krayakram, Sitamarhi	-	153,375.59
TOTAL Rs.	971,606.90	1,883,940.49
SCHEDULE [04] : INVESTMENT		
Fixed Deposits with Bank	1,550,000.00	3,600,000.00
TOTAL Rs.	1,550,000.00	3,600,000.00
SCHEDULE [05] : LOANS AND ADVANCES		
Programme Advances	22,110.00	1,010.00
Advance Rent	441,781.00	-
Security Deposit	950.00	950.00
TOTAL Rs.	464,841.00	1,960.00
SCHEDULE [06] : OTHER CURRENT ASSETS		
Accrued Interest	33,898.00	80,382.00
TDS Receivable	11,347.00	20,100.00
Grant Receivable	462,209.82	-
TOTAL Rs.	507,454.82	100,482.00
SCHEDULE [07] : CASH & BANK BALANCE		
Cash in hand	62,223.00	55,678.00
Cash at Bank	1,022,049.55	1,363,665.36
TOTAL Rs.	1,084,272.55	1,419,343.36
SCHEDULE [08] : CURRENT LIABILITIES		
Expenses Payable	17,963.00	20,463.00
Staff Welfare Fund	447,985.00	417,802.00
TOTAL Rs.	465,948.00	438,265.00
SCHEDULE [09] : GRANTS		
Rashtriya Kishore Swasthya Krayakram, Sitamarhi	5,866,445.41	6,384,163.59
The Bodhgaya Hotel School	-	1,927,920.00
Adolescent Reproductive & Sexual Health (ARSH)	249,256.60	1,020,996.00
TOTAL Rs.	6,115,702.01	9,333,079.59
SCHEDULE [10] : RASHTRIYA KISHORE SWASTHYA KRAYAKRAM, SITAMARHI		
Salaries & Benefits to Employees	4,545,549.00	4,357,620.00
Travel	641,430.00	458,787.00
Activities to Help Create A Supportive Community	-	420,217.00
Project Overheads, Monitoring and Review Costs	6,400.00	98,796.00
Other Direct Programme Cost	291,960.00	336,354.50
Total	5,485,339.00	5,671,774.50



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Audited Financial Statement F.Y. 2022-23



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SCHEDULE [11] : THE BODHGAYA HOTEL SCHOOL

Salaries & Benefits to Employees	93,479.00	379,746.00
Other Programme Expenses	708,207.00	165,010.50
TOTAL	801,686.00	544,756.50

SCHEDULE [12] : MPK EDUCATION PROJECT

Salaries & Benefits to Employees	210,131.00	165,855.00
Other Expenses	-	3,288.50
TOTAL	210,131.00	169,143.50

SCHEDULE [13] : KHUSHALI BODHGAYA - SANITATION & LIVELIHOODS

Salaries & Benefits to Employees	568,461.00	352,735.00
Travel	46,422.00	17,870.00
Printing & Stationery	-	3,491.00
Other Expenses	16,367.00	12,688.50
TOTAL	631,250.00	386,784.50

SCHEDULE [14] : ADOLESCENT REPRODUCTIVE & SEXUAL HEALTH (ARSH) PROGRAM

Preparation of Modules and Tool-Kit	-	127,918.00
Fee of Resource Persons for Training - Uttrakhand	-	125,000.00
Fee of Resource Persons for Training - Andhra Pradesh	-	58,510.00
Bank Charges	2,236.00	-
TOTAL	2,236.00	311,428.00

SCHEDULE [15] : PROGRAMME SUPPORT COSTS NOT COVERED BY GRANT FUNDS

Salaries & Benefits to Employees	280,523.00	21,150.00
Communication	58,511.00	942.00
Office Rent	160,440.00	16,800.00
Office Supply	21,190.00	-
Office Utilities	54,356.00	-
Travel Expenses	51,060.00	-
Other Expenses	107,024.00	34,055.73
Capital Expenses (Property & Equipment's)	-	235,234.00
TOTAL	733,104.00	308,181.73

SCHEDULE [16] : GRANTS RECEIVED DURING THE YEAR

Rashtriya Kishore Swasthya Krayakram, Sitamarhi	5,404,235.59	6,787,556.59
Adolescent Reproductive & Sexual Health (ARSH)	249,256.60	1,020,996.00
IFPD Foundation	-	1,927,920.00
TOTAL	5,653,492.19	9,736,472.59



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AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068

Schedule: 03 FIXED ASSETS [FOREIGN FUNDED PROJECTS]

DESCRIPTION	GROSS BLOCK					DEPRECIATION				WRITTEN DOWN		RATE OF DEPRN
	As At	ADDITIONS		As at	UPTO	FOR THE	UPTO	VALUE				
	01.04.22	>180 Days	<180 Days	DELEIONS	31.03.2023	31.03.22	YEAR	DELEIONS	31.03.23	AS AT 31.03.23	AS AT 31.03.22	
Land	2,207,590	-	-	-	2,207,590	-	-	-	-	2,207,590	2,207,590	
Building	3,400,364	-	-	-	3,400,364	482,468	291,790	-	774,258	2,626,106	2,917,896	10%
Computer, Laptops & Peripherals	199,333	-	-	-	199,333	197,569	706	-	198,275	1,058	1,764	40%
Furniture & Fixtures	462,242	-	-	-	462,242	257,551	20,469	-	278,020	184,222	204,691	10%
Hotel School Equipments	517,042	-	-	-	517,042	267,386	37,448	-	304,834	212,208	249,656	15%
Teaching aids, Equipments & Machine	85,284	-	-	-	85,284	62,428	3,428	-	65,856	19,428	22,856	15%
Office Equipments	476,118	-	-	-	476,118	334,875	21,187	-	356,062	120,056	141,243	15%
TOTAL	7,347,973	-	-	-	7,347,973	1,602,276	375,028	-	1,977,304	5,370,669	5,745,697	

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AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
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**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING
PART OF FCRA ACCOUNTS FOR THE YEAR ENDED ON
31st MARCH 2023.**

A. SIGNIFICANT NOTES ON ACTIVITIES

At Agragami, we improve the quality of life of the rural and urban poor. Agragami India ('Agragami') is an autonomous, private, voluntary, non-profit organization formed in 2001 by a group of development professionals with a common vision- improving the lives of vulnerable families. The organization focuses its work in Bihar and in urban Delhi and environs. Its registered office is in New Delhi.

Agragami's mission is to bring about sustainable change in the quality of life of the underprivileged through integrated inputs that will contribute to improved nutrition, sanitation and health, education, and livelihoods. Agragami's work encompasses a mix of community-based interventions, capacity building, and technical support for programs.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial; industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.



D. Sreevalley

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2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
- Assets purchased during the year are charged to Income & Expenditure Account. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - Fixed Assets are shown at Written Down Value (W.D.V) in the Balance Sheet
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%

As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Project Grant:** Project Grants received during the period were recognized as income, on the basis of following principal: -
- Grant Received for the current financial year is recognized as income on the date of credit in bank account.
 - Grant Receivable at the end of the financial year is recognized as income to the extent of amount utilized in excess of grant received during the year as per the grant agreement with donor and as per the budgeted amount as agreed in the grant agreement.
5. **Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.



NOTES TO ACCOUNTS

D. Sreevalley

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Income and expenses are generally disclosed as per budget of the funding/donor agencies.

2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
3. The organisation has duly complied with the provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Agragami India.
6. **The Organization is registered under :**
 - a) Delhi Societies Registration Act. 1860 Vide Registration No S 41627 of 2002 dated 19.02.2002.
 - b) Under section 12A of the Income Tax Act, 1961. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.
 - c) Foreign Contribution Regulation Act, 2010 vide registration no. - 231660748 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2021-22 before the due date.
 - d) PAN of the Organization is AAATA7817K.
 - e) TAN of the Organisation is PTNA02552E.

For & on behalf:
S.SAHOO & CO.
Chartered Accountants

For:



[CA. (Dr.) Subhajit Sahoo, FCA, LLB]
Partner
MM No. 057426
Firm Regn No. - 322952E

D. B. Bhowal
Treasurer

D. B. Bhowal
President

Place: New Delhi
Date : 31.08.2023