

AUDIT REPORT

**GODH (Grass Root Organization for
Human Development)**

YEAR ENDED : 2022



SAEED UL HASSAN & CO.
Chartered Accountants

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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF THE GODH (GRASS ROOT ORGANIZATION FOR HUMAN DEVELOPMENT
Report on the Audit of the Financial Statements**

Opinion

We have audited the annexed financial statements of **GODH (GRASS ROOT ORGANIZATION FOR HUMAN DEVELOPMENT** ("the NGO") which comprise the statement of financial position as at 30 June 2022, and the statement of Income and expenditure, and notes to the financial statements, including summary of significant accounting policies

In our opinion the accompany financial statement of the organization is present fairly, in all material respects, the financial position of the organization as at June 30, 2022 and its financial performance, and its cash flows for the year ended in accordance with approved accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. 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 trust in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with governance for the Financial Statements

The trustees responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and for such internal control as the trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, trustees are responsible for assessing the organization'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 liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditors' Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material statement, whether due to fraud or error, and to issue and auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan 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 expect to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism 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 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, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. However future events or condition may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of financial statement, including the disclosure, and weather the financial statements represent the underling transaction and events in a manner that achieve fair presentation.

We communicate with those charged with governance 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

The financial statements of the society for the year ended June 30, 2021 were audited by another auditor who expressed unmodified opinion on those financial statements dated September 16, 2021

The engagement partner on the audit resulting in this independent auditor's report is Saeed Ul Hassan.



SAEED UL HASSAN & CO.
Chartered Accountants
Place: Lahore
Dated: December 28, 2022

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2022

| | Note | 2022 Rupees | 2021 Rupees |
|---|------|------------------|------------------|
| PROPERTY AND ASSETS | | | |
| Non-Current Assets | | | |
| Operating fixed assets | 5 | 669,324 | 781,277 |
| Current Assets | | | |
| Receivables against project | | 401,500 | - |
| Loans and advances | 6 | 268,804 | 586,562 |
| Cash and bank balances | 7 | 200,446 | 3,471,990 |
| Total Assets | | <u>1,540,074</u> | <u>4,839,829</u> |
| FUNDS AND LIABILITIES | | | |
| Funds | | | |
| General fund | | 290,851 | (785,891) |
| Non Current Liabilities | | | |
| Grant received | 8 | 198,207 | 4,207,879 |
| Deferred capital grant-for operating fixed assets | | - | 1,053,204 |
| Current Liabilities | | | |
| Payables | 9 | 1,036,089 | 349,711 |
| Provision for Taxation | | 14,927 | 14,927 |
| Contingencies and commitments | 10 | | |
| Total General funds and Liabilities | | <u>1,540,074</u> | <u>4,839,829</u> |

The annexed notes from 1 to 17 form an integral part of these financial statements

PRESIDENT

GENERAL SECRETARY

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2022

| | Note | Rupees 2022 | Rupees 2021 |
|--|------|------------------|------------------|
| Income | | | |
| Grants received | 8 | 15,134,798 | 12,721,142 |
| Amortization of deferred capital grant | | - | 271,927 |
| Other income | 11 | 1,005,480 | 397,065 |
| Profit on bank accounts | | | |
| | | 16,140,278 | 13,390,134 |
| Expenditure | | | |
| Program expenses | 12 | 14,171,281 | 12,319,594 |
| Operational expenses | 13 | 892,254 | 1,637,915 |
| | | 15,063,535 | 13,957,509 |
| DEFICIT BEFORE TAX FOR THE YEAR | | 1,076,742 | (567,375) |
| Taxation | | - | - |
| | | <u>1,076,742</u> | <u>(567,375)</u> |

The annexed notes from 1 to 17 form an integral part of these financial statements

PRESIDENT

GENERAL SECRETARY

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
STATEMENT OF CHANGES IN GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

| | General Fund Rupees |
|------------------------------------|------------------------|
| Balance as at July 01, 2020 | <u>(218,516)</u> |
| Deficit for the year | (567,375) |
| Balance as at June 30, 2021 | <u>(785,891)</u> |
| Surplus for the year | 1,076,742 |
| Balance as at June 30, 2022 | <u>290,851</u> |

The annexed notes from 1 to 17 form an integral part of these financial statements


PRESIDENT


GENERAL SECRETARY

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2022

| | Note | Rupees 2022 | Rupees 2021 |
|--|------|----------------|------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Deficit before tax | | 1,076,742 | (567,375) |
| Adjustments for: | | | |
| Depreciation | | 271,927 | 271,927 |
| Amortization of grant income | | (4,078,498) | (12,301,492) |
| Amortization of deferred capital grant | | (271,927) | (271,927) |
| | | (4,078,498) | (12,301,492) |
| Operating loss before working capital changes | | (3,001,755) | (12,868,867) |
| (increase) / decrease in current assets | | | |
| - Other receivables | | - | - |
| - Short term deposits | | - | - |
| - Advances | | 317,758 | (18,000) |
| (Decrease) / increase in current liabilities | | | |
| - Payables | | 686,378 | (350,652) |
| | | 1,004,136 | (368,652) |
| Cash used in operation | | (1,997,619) | (13,237,520) |
| Grant Received / others | | (872,426) | 13,848,132 |
| | | (2,870,045) | 610,612 |
| Cash and cash equivalents at beginning of the year | | 3,471,990 | 2,861,378 |
| Cash and cash equivalents at end of the year | | <u>601,946</u> | <u>3,471,990</u> |

The annexed notes from 1 to 17 form an integral part of these financial statements

PRESIDENT

GENERAL SECRETARY

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

Note 1

The Society and its Operations

- 1.1 Grass Root Organization for Human Development (the Society) was incorporated in Lahore (Pakistan) on December 09, 200⁴ under the Societies Registration Act, 1860. The Society is domiciled in Pakistan and its registered office is situated at House No, 04 Street No. 27, Main Market Gulberg II, Lahore, Pakistan. The Society is a non-profit organization working on pro poor issues such as rights of children, men and women equality, better environment, social justice, good governance and social mobilization; and information resource centre.

Note 2

Basis of Preparation

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- Revised Accounting and Financial Reporting Standard for the small-sized entities (Revised AFRS for SSEs) issued by the Institute of Chartered Accountants of Pakistan;
- Accounting Standards for Not for profit organizations (Accounting Standards for NPOs) issued by the Institute of Chartered Accountants of Pakistan.

2.2 Basis of measurement

These financial statements have been prepared under historical cost conventions and accrual basis of accounting. 2.3 Functional and presentation currency

These financial statements are presented in Pak Rupees, which is the Society's functional and presentation currency. 2.4 Key Judgments & Estimates

The preparation of financial statements in conformity with approved accounting standards, as applicable in Pakistan, requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying Society's accounting policies. Estimates and judgments are continually evaluated and are based on the historical experience, as well as expectations of future events that are believed to be reasonable under the circumstances. These estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Significant management estimates in these financial statements relate to the useful life and residual values of operating fixed assets; provisions for advances, and taxation.

The basis and associated assumptions underlying the accounting estimates used in the preparation of annual financial statement of the Company for the year ended June 30, 2022 have been consistent with previous years unless otherwise stated.

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT

Notes to and Forming Part of the Financial Statements

Note 4

Significant Accounting Policies

The significant accounting policies adopted in the presentation of these financial statements are set out below. These policies have been consistently applied to all periods presented, unless stated otherwise.

4.1 Operating fixed assets

Operating fixed assets are stated at cost less accumulated depreciation or impairment, if any. Depreciation on operating fixed assets is charged to income and expenditure account on straight line method so as to write off the historical cost of an asset over its estimated useful life at the annual rates mentioned in note 5 of the financial statements. Full month's depreciation is charged on addition, while no depreciation is charged in the month of disposal or deletion of assets. Major renewals and repairs are capitalized and the assets so replaced are retired. Minor renewals or replacement, maintenance and repairs are charged to income as and when incurred.

Gains or losses on disposal of operating fixed assets are accounted for as income and expenditure for the year. The assets' residual value and useful lives are reviewed, and adjusted if significant, at each reporting date. Disposal of assets is recognized when significant risks and reward incidental to the ownership have been transferred to buyers. Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognized in the income and expenditure accounts.

4.2 Impairment losses

The Society assesses at each reporting date whether there is any indication that assets other than stores and spares and deferred tax assets may be impaired. If such an indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss, if any. Where carrying values exceed the estimated recoverable amount, assets are written down to the recoverable amounts and the resulting impairment loss is recognized as expense in the income and expenditure account, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset is treated as a revaluation decrease.

4.3 Loans, advances and other receivables

These are recognized at cost, which is the fair value of the consideration given. An assessment is made at each reporting date to determine, whether there is an indication that a financial asset, or a group of financial assets, may be impaired. If such an indication exists, the estimated recoverable amount of that asset is determined and an impairment loss is recognized for the difference between the recoverable amount and the carrying value.

4.4 Cash and bank balances

Cash and cash equivalents are carried at cost. For the purpose of cash flow statement, cash and cash equivalents include cash in hand and deposits with banks in current and savings accounts.

4.5 Revenue recognition

Deferred capital grants

Grants received for purchase of fixed assets with limited life are initially recorded as deferred income upon receipt. When the assets are actually purchased they are then recorded as deferred capital grants and when expended they are amortized into income on a systematic basis over the periods necessary to match them with carrying value of the related assets.

Income related grants

Grants of non-capital nature are recognized as deferred income at the time of their receipt. Subsequently, these are recognized in the income and expenditure account to the extent of the actual expenditure incurred. Expenditure incurred against grants committed but not received, is recognized directly in income and expenditure account and reflected as a receivable from Donors.

Others

- Profit on bank deposit is recognized using the effective interest rate method.
- Other income is recognized on receipts basis.
- Contribution from the Society is recognized on receipts basis.

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
Notes to and Forming Part of the Financial Statements

Note 4, Significant Accounting Policies -

Continued. 4.6 Taxation

Income tax expense comprises current and deferred tax. Income tax expense is recognized in income and expenditure except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. In accordance with section 100C of the Income Tax Ordinance, 2001 (the Ordinance), the Society is allowed a tax credit equal to one hundred percent of the tax payable, including minimum tax and final tax payable, under any of the provisions of the Ordinance, subject to conditions as outlined in section 100C. Accordingly, no provision for tax has been recognized in the financial statements of the Society except other income.

4.7 Trade and other payables

Liabilities for trade and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for the goods and services received, whether or not billed to the Society.

4.8 Provisions

A provision is recognized in the reporting when the Society has a legal or constructive obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Provisions are determined by discounting future cash flows at appropriate discount rate where ever required. Provisions are reviewed at each balance sheet date and adjusted to reflect current best estimate.

4.9 Related party transactions

Transactions involving related parties arising in the normal course of business are conducted at arm's length at normal commercial rates on the same terms and conditions as third party transactions using valuation modes as admissible.

4.10 Financial instruments

All financial assets and liabilities are recognized at the time when the Company becomes a party to the contractual provisions of the instrument. Financial assets are de-recognized when the Company loses control of the contractual right that comprise the financial assets. Financial liabilities are de-recognized when they are extinguished i.e. when the obligation specified in the contract is discharged, cancelled or expired. Any gain or loss on de-recognizing of the financial assets and financial liabilities is taken to profit or loss currently. The particular measurement methods adopted are disclosed in the individual policy statements associated with each item.

4.11 Offsetting of financial assets and financial liabilities

A financial asset and a financial liability is offset and the net amount is reported in the reporting if the Society has a legally enforceable right to set-off the recognized amounts and intends either to settle on a net basis or to realize the assets and settle the liability simultaneously.

4.12 Foreign currency translation

Transactions in foreign currencies are converted into Pak Rupees at the rates of exchange prevailing on the dates of transactions. Monetary assets and liabilities in foreign currencies are translated into Pak Rupees at the rates of exchange prevailing at the balance sheet date. Exchange gains and losses are included in the income and expenditure account.

4.13 Contingencies

A contingent liability is disclosed when the Society has a possible obligation as a result of past events, existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Society; or the Society has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
OPERATING FIXED ASSETS
FOR THE YEAR ENDED JUNE 30, 2022

| Description | Office equipments | Furniture and fixtures | Vehicles | Total |
|---|-------------------|------------------------|------------|----------------|
| COST | | | | |
| Opening balance on July 1, 2021 | 2,551,471 | 513,670 | 2,697,667 | 5,762,808 |
| Additions | 0 | 100,000 | 0 | 100,000 |
| Balance as at June 30, 2022 | 2,551,471 | 613,670 | 2,697,667 | 5,862,808 |
| DEPRECIATION | | | | |
| Opening balance on July 1, 2021 | 2,019,722 | 264,141 | 2,697,667 | 4,981,530 |
| for the year | 159,525 | 52,429 | 0 | 211,954 |
| Balance as at June 30, 2022 | 2,179,247 | 316,570 | 2,697,667 | 5,193,484 |
| Written down value ass at June 30,2022 | 372,224 | 297,100 | - | 669,324 |
| COST | | | | |
| Opening balance as at July 1, 2020 | 2,551,471 | 513,670 | 2,697,667 | 5,762,808 |
| Additions | - | - | - | - |
| Balance as at June 30, 2021 | 2,551,471 | 513,670 | 2,697,667 | 5,762,808 |
| DEPRECIATION | | | | |
| Opening balance on July 1, 2020 | 1,791,830 | 220,107 | 2,697,667 | 4,709,604 |
| for the year | 227,893 | 44,034 | - | 271,927 |
| Balance as at June 30, 2022 | 2,019,723 | 264,141 | 2,697,667 | 4,981,531 |
| Written down value ass at June 30,2021 | 531,748 | 249,529 | - | 781,277 |
| Rate of Depreciation | 30% | 15% | 20% | |

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

| | 2022 | 2021 |
|---------------------------------|----------------|------------------|
| | Rupees | Rupees |
| 6 Loans and Advances | | |
| Advances to employees | 268,804 | 286,562 |
| Loan to Director | - | 300,000 |
| | <u>268,804</u> | <u>586,562</u> |
| 7 Cash and bank balances | | |
| Cash in hand | 112,686 | 126,722 |
| Cash with banks | | |
| - Current accounts | 79,976 | 3,184,506 |
| - Saving accounts | 7,784 | 160,762 |
| | <u>87,760</u> | <u>3,345,268</u> |
| | <u>200,446</u> | <u>3,471,990</u> |

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

8 Grant Received

| | Misereor / Kindermission Die strensinger | Kindermission Die Srensinger | Consortium of Street Children | Oxfam / Others | Total |
|--|--|---------------------------------|----------------------------------|--------------------|------------------|
| Opening balances as at June 2021 (A) | 4,814,216 | - | 479,998 | (1,086,335) | 4,207,879 |
| Received during the year | 9,054,800 | - | - | 2,001,500 | 11,056,300 |
| Grant Income recognized © | 12,654,800 | - | 479,998 | 2,000,000 | 15,134,798 |
| Expenses against Grant (D) | 12,584,474 | - | 479,998 | 2,001,500 | 15,065,972 |
| Closing balances as at June 2022 (A+B-C) | <u>1,284,542</u> | <u>-</u> | <u>(0)</u> | <u>(1,086,335)</u> | <u>198,207</u> |
| Opening balances as at July 2020 (A) | 375,634 | 2,123,049 | - | 434,483 | 2,933,166 |
| Received during the year (B) | 7,259,850 | 3,680,880 | 1,746,565 | 1,308,560 | 13,995,855 |
| Grant Income recognized © | 5,444,888 | 2,760,660 | 1,266,567 | 2,829,378 | 12,301,492 |
| Expenses against Grant (D) | 5,692,630 | 2,932,567 | 1,266,567 | 2,829,378 | 12,721,142 |
| Closing balances as at June 2021 (A+B-C) | <u>1,942,854</u> | <u>2,871,362</u> | <u>479,998</u> | <u>(1,086,335)</u> | <u>4,207,879</u> |
| Opening balances as at July 2019 (A) | 453,463 | 1,558,833 | - | 1,068,456 | 3,080,752 |
| Received during the year (B) | 6,151,042 | 5,474,600 | - | 9,316,326 | 20,941,968 |
| Grant Income recognized © | 6,590,871 | 4,910,384 | - | 9,950,299 | 21,451,554 |
| Expenses against Grant (D) | 6,228,871 | 4,910,384 | - | 9,950,299 | 21,089,554 |
| Closing balances as at June 2021 (A+B-D) | <u>375,634</u> | <u>2,123,049</u> | <u>-</u> | <u>434,483</u> | <u>2,933,166</u> |

GRASS ROOT ORGANISATION FOR HUMAN DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

| | 2022 | 2021 |
|--|-------------------|-------------------|
| | Rupees | Rupees |
| 9 Payables | | |
| Accrued liabilities | 1,004,187 | 320,284 |
| Tax deducted at source | 31,902 | 29,427 |
| | <u>1,036,089</u> | <u>349,711</u> |
| 10 Contingencies and Commitments | | |
| There are no contingencies and commitments as at the reporting date (2021 Nil) | | |
| 11 Other Income | | |
| fee income non formal basic education schools | | |
| Donations | 988,700 | 388,500 |
| Others | 16,780 | 8,565 |
| | <u>1,005,480</u> | <u>397,065</u> |
| 12 Program Expenses | | |
| Staff Salaries and other benefits | 6,908,920 | 5,322,000 |
| Recreational activities | 1,962,776 | 1,373,100 |
| Training and capacity buildings | 568,750 | 729,735 |
| Audit fee for projects | 630,000 | 257,500 |
| Promotional activities | 518,662 | 398,800 |
| Seminars and meetings | 591,357 | 580,077 |
| ICE Material | 58,445 | - |
| Building rent | 536,940 | 523,575 |
| Transport, POL, and maintenance of vehicles | 729,094 | 610,278 |
| Studies and organizational development | 293,750 | 231,000 |
| Health activities and medicines | 94,028 | 204,612 |
| Mobile unit running cost | 1,114,900 | - |
| Birth certificate | - | 22,500 |
| Stationery for students | 71,829 | 97,500 |
| Hut construction for Non formal basic education | 91,830 | 249,350 |
| Protection kit Covid-19 | - | 1,419,567 |
| Paid for certification | - | 300,000 |
| | <u>14,171,281</u> | <u>12,319,594</u> |

13 Operational expenses

| | | |
|-------------------------------|----------------|------------------|
| Building rent and utilities | 182,181 | 378,164 |
| Depreciation | 211,954 | 271,927 |
| Organizational development | | 450,000 |
| Consumable supply | 392,320 | 497,593 |
| Audit fee | 70,000 | - |
| Office stationery | 18,689 | 11,800 |
| Office repair and maintenance | - | 22,200 |
| Bank charges | 7,111 | 6,231 |
| Office supplies | 10,000 | - |
| | <u>892,254</u> | <u>1,637,915</u> |

14 Taxation

No tax provision except other income has been made on grant income as it is not taxable under the relevant provisions of the Income Tax Ordinance, 2001 as explained in note No.4.6 to these financial statements. However, the society has obtained approval u/s 2 (36) of the Income Tax Ordinance, 2001 for NPO status.

15 Number of employees

| | | |
|---|-----------|-----------|
| Total number of employees as at June 30 | <u>28</u> | <u>26</u> |
| Average number of employees during the year | <u>30</u> | <u>31</u> |

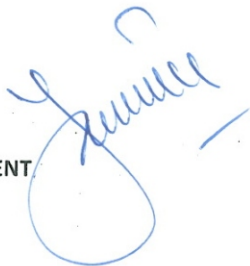
16 Date of Authorization

These financial statements have been authorized for issue by Executive Board of Directors of the society on December 09, 2022

17 General

Figures have been rounded off to the nearest rupee and rearranged where ever necessary for comparison

PRESIDENT



GENERAL SECRETARY

