



SRISHTI INTERNATIONAL

PAN- AAETS9624C

AUDITED FINANCIAL STATEMENT

F.Y. 2022-23

(UDIN- 23412235BGXSCM1184)

For, H.L.SHAH & ASSOCIATES
Chartered Accountants
401, A BLOCK GAGAN APARTMENT
EXHIBITION ROAD EXHIBITION ROAD, PATNA, BIHAR, 800001



H.L.SHAH & ASSOCIATES.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Trustees of SRISHTI INTERNATIONAL

Opinion

We have audited the financial statements of SRISHTI INTERNATIONAL (the entity), which comprise the balance sheet as at March 31st 2023, and the Income and Expenditure account, and the Receipt and Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 SAs 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.

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)



Binay Kumar
(CA Binay Kumar)
PARTNER
M. No. 412235

PLACE : PATNA
DATED : 06-09-2023

SRISHTI INTERNATIONAL

AT:-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND:-			
Opening Balance	790,034.00		
Less: Excess of Income over Expenditure	<u>9,688.24</u>	780,345.76	
Loans (Unsecured)			
As per last A/c 2020-21	<u>3,636,236.76</u>	3,636,236.76	
Liabilities Against Grant Receivable			
Data Centre, Banka	170,272.00		
DHS, Banka (NRC)	603,136.00		
DHS, Bhojpur, Ara (NRC)	112,405.00		
DHS (Data Centre), Lakhisarai	90,085.14		
NCLP, Nawada	456,130.00		
STC, Banka	<u>4,453,709.00</u>	5,885,737.14	
Current Liabilities			
Liabilities for DDAC Exps.	228,000.00		
Audit Fee payable	35,000.00		
KYP Honorarium Payable	25,256.00		
Liabilities for Exps.	55,800.00		
Liabilities for Unnat Gram Yojna	<u>1,858,932.00</u>		
Rent Payable	420,000.00		
Unspent Grant	<u>460,000.00</u>	3,082,988.00	
TOTAL Rs.	13,385,307.66	TOTAL Rs.	13,385,307.66
In terms of separate report of even date.			
FIXED ASSETS:			
As per Schedule-8			
Opening Balance		2,084,913.00	
Add: Addition		<u>21,699.00</u>	
Less: Disposal/ Transfer		2,106,612.00	
Less: Depreciation		<u>349,933.00</u>	
		1,756,679.00	
		<u>215,812.00</u>	1,540,867.00
CURRENT ASSETS:			
Deposits			
Deposit with SC/ST Welfare Deptt.			1,187,500.00
Grant in Aid Receivable			
Receivable from KYP		85,770.10	
Grant Receivable Unnat Gram Yojna		<u>1,858,932.00</u>	
Receivable from BSDM, Patna		152,891.50	
Receivable from Data Centre Banka		170,272.00	
Receivable from DHS, Banka_NRC		701,299.00	
Receivable from DHS, Bhojpur (NRC Ara)		350,149.00	
Receivable from DHS, Lakhisarai		54,663.00	
Receivable from NCLP, Nawada		456,130.00	
Receivable from STC, Banka		<u>4,453,709.00</u>	8,283,815.60
Loans & Advances			
Loans & Advances to Trustees		728,226.17	
TDS		<u>1,264,269.80</u>	1,992,495.97
Cash & Cash Equivalent			
Cash In Hand		13,279.86	
Cash at Bank (Schedule-7)		<u>367,349.23</u>	380,629.09

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)



(CA Binay Kumar)

Partner

Membership No. : 412235

UDIN: 23412235BGXSCM1184

Place: Patna

Date: 06/09/2023

For and on behalf of the Trust

(Trustee)

(Trustee)

SRISHTI INTERNATIONAL

AT:-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITRE	AMOUNT	INCOME	AMOUNT
Kushal Yuva Programme (Schedule-1)	1,594,380.57	Grant In Aid	
Data Centre, Lakhisarai (Schedule-2)	21,678.00	Kushal Yuva Programme	1,762,870.40
Medical Insurance (MI)_BPO (Schedule-3)	446,312.00	Medical Insurance (MI)-BPO	105,245.41
Unnat Gram Yojna, Jhakhand	1,863,130.50	DHS, Patna	52,815.00
		NABARD	30,625.00
		Unnat Gram Yojna, Jhakhand	2,024,063.00
H.Q. Expenses/ Establishment Expenses (Schedule-5)	884,766.98	Donation & Subscription	3,975,618.81
		Member's Contribution	404,563.00
		Other Income	212,636.00
Drug De-Addiction Centre (Schedule-4)	935,520.00	Admission Fee for De-addiction Centre	98,000.00
		De-addiction Care Fee	709,500.00
		Contribution of Org. from KYP Trainees	329,000.00
		Bank Interest (Schedule-6)	6,782.00
		Excess of Expenditure over Income	9,688.24

TOTAL Rs.

5,745,788.05

TOTAL Rs.

5,745,788.05

In terms of separate report of even date.

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)

Binay Kumar
(CA Binay Kumar)

Partner

Membership No. : 412235

UDIN: 23412235BGXSCM1184

Place: Patna

Date: 06/09/2023

For and on behalf of the Trust

(Trustee)

(Trustee)



SRISHTI INTERNATIONAL
Receipts and Payments
FOR THE YEAR 1-Apr-22 to 31-Mar-23

Receipts	Amount	Payments	Amount
Opening Balance			
Bank Accounts	5592393.10	Loans (Liability)	7770336.37
Cash-in-Hand	92562.00	Loan Adjustment	1673140.00
		Loan To Trustee	5337196.37
		Temporary Loans	760000.00
Loans (Liability)			
Loan	1143100.00	Current Liabilities	1226980.00
Loan From Trustee	4848.00	Audit Fee	50000.00
		Head Office Honorarium	306167.00
		KYP Honorarium	504563.00
		Payment for Liabilities for Expenses	96250.00
		Payment for Liabilities for Exps-DDAC	270000.00
Current Assets			
Loans & Advances (Asset)	2321523.80		
Receivables/Accrued Grant in Aid	35422.00		
Indirect Incomes			
Bank Interest	6782.00	Fixed Assets	21699.00
Contribution of Organisation From KYP Trainee	329000.00	Inverter with Battery & Stabilizer	13500.00
Donation	404563.00	Mobile & Telephone Set	8199.00
Member's Contribution	212636.00		
Grant-in-Aid	353816.41	Current Assets	44616.80
Income From Drug De Addiction Programme	607500.00	Loans & Advances (Asset)	44616.80
Indirect Expenses			
Contingency	1178.00	Indirect Expenses	1768501.05
		Bank Charges	1188.41
		Consultancy Charge	20000.00
		Contingency	11238.00
		Data Centre, SNCU Lakhisarai	21678.00
		Electricity Exp.	89283.14
		Fuel Exp.	10700.00
		License Fee	103840.00
		Medical Insurance Data Processing Honorarium	342472.00
		Office, Lab & Classroom Maintenance Cost	8876.00
		Printing & Stationery	14731.00
		Refreshment to Trainee	376000.00
		Repairs & Maintenance Exps.	39210.00
		Security Money Deposited by Organisation	329000.00
		T.A. & Conveyance	35787.50
		Telephone & Internet Exp.	22425.00
		Drug De Addiction Prog. Exps.	341270.00
		Closing Balance	
		Bank Accounts	367349.23
		Cash-in-Hand	13279.86
Total	11212762.31	Total	11212762.31

In terms of separate report of even date.

For, H.L.SHAH & ASSOCIATES

Chartered Accountants

(F.R.N.004057C)

(CA Binay Kumar)

Partner

Membership No.: 412235

Place: Patna

Date: 06/09/2023

For and on behalf of the Trust

(Trustee)

(Trustee)



SRISHTI INTERNATIONAL

SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

Particulars	Schedule	Amount (Rs.)
Schedule-7	<u>CASH & BANK BALANCES</u>	
Cash Balance		13,279.86
Bank Balance		
1. State Bank of India (A/c-30217491035)	64,399.78	
2. Canara Bank (A/c-3693101001322)	42,358.34	
3. Canara Bank (A/c-3693101001945)	3,155.41	
4. Canara Bank (A/c-3693101000156)	12,547.72	
5. Punjab National Bank (A/c-9893000100002527)	44,134.59	
6. Indian Overseas Bank (A/c-148402000005196)	-	
7. Indian Overseas Bank (A/c-148402000011246)	3,844.50	
8. ICICI Bank (A/c-334201000303)	179,841.78	
9. Union Bank of India (A/c-300201010036307)	<u>17,067.11</u>	<u>367,349.23</u>
Total		<u>367,349.23</u>



SRISHTI INTERNATIONAL

AT-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUARA, DISTT.-PATNA (BIHAR)
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

Particulars	Schedule	Amount (Rs.)
Schedule-1	<u>ACTIVITIES EXPENSES:</u>	
	<u>Kushal Yuva Programme</u>	
Honorarium & wages	492,504.00	
Refreshment to Trainees	417,600.00	
Security Money Deposit by Oragainsation	329,000.00	
Rent	240,000.00	
Electricity Exps.	44,641.57	
T.A. & Conveyance	27,900.00	
Telephone & Internet Exps.	16,162.00	
Office, Lab. & Classroom Maintenance	8,878.00	
Contingency	6,490.00	
Printing & Stationery	5,780.00	
Fuel Exps.	5,425.00	
		1,594,380.57
Schedule-2	<u>Data Centre, Lakhisarai</u>	
Honorarium	17,964.00	
ESIC Deposit	3,714.00	21,678.00
Schedule-3	<u>Medical Insurance (MI) BPO</u>	
Honorarium	342,472.00	
License Fee	103,840.00	446,312.00
Schedule-4	<u>Drug De-Addiction Centre</u>	
Honorarium & salary for DDAC	378,000.00	
Fooding Exps. for DDAC	157,400.00	
Rent for DDAC	120,000.00	
Bedding, Venue Cleaning & Maint. Exps. for DDAC	105,000.00	
Medical Exps. for DDAC	81,680.00	
Skill Traing Exps. for DDAC	46,840.00	
Transportation Exps. For DDAC	38,700.00	
Advertisement Exps. for DDAC	7,900.00	935,520.00



Schedule-5**H.Q. Expenses/ Establishment Expenses**

Honorarium & Wages	306,167.00
Rent	180,000.00
Electricity Exps	44,641.57
Repairs & Maintenance	39,210.00
Printing & Stationery	8,951.00
Telephone & Internet Exps.	6,263.00
Audit Fee	35,000.00
Consultancy Charge	35,000.00
Fuel	5,275.00
Contingency	3,570.00
T.A. & Conveyance	3,689.00
Depreciation on Fixed Assets	215,812.00
Bank Charges	1,188.41
Total	884,766.98
	5,745,788.05

Schedule-6**BANK INTEREST**

1. State Bank of India (A/c-30217491035)	1,711.00
2. Canara Bank (A/c-3693101001322)	1,956.00
3. Canara Bank (A/c-3693101001945)	91.00
4. Canara Bank (A/c-3693101000156)	-
5. Punjab National Bank (A/c-9893000100002527)	1,173.00
6. Indian Overseas Bank (A/c-148402000005196)	-
7. Indian Overseas Bank (A/c-148402000011246)	104.00
8. ICICI Bank (A/c-334201000303)	1,747.00
9. Union Bank of India (A/c-300201010036307)	-
Total	6,782.00
	6,782.00



SCHEDULE OF FIXED ASSETS

SRISHTI INTERNATIONAL

AT-SURYAVANSHAM, ROAD NO. 4, ADARSH COLONY, NAYACHAK, P.O.-KACHUWARA, DISTT.-PATNA (BIHAR)

SCHEDULE "S" Fixed Assets to forming integral part of Balance Sheet as on 31st March 2023

Sl.No.	Particulars	W.D.V. as on 1st April, 2022	Addition during the Year	Disposal/ Transfer During the year	Total	Depreciation		W.D.V. as on 31st March 2023
						Rate	Amount	
1	Furniture & Fixtures	13,819.00			13,819.00	10%	1,382.00	12,437.00
2	Typing Machine	407.00			407.00	15%	61.00	346.00
3	Educational Equipments	2,234.00			2,234.00	15%	335.00	1,899.00
4	Color TV	3,363.00			3,363.00	15%	504.00	2,859.00
5	CD Player	773.00			773.00	15%	116.00	657.00
6	Books	3,736.00			3,736.00	10%	374.00	3,362.00
7	Computer with Accessories	58,235.00			58,235.00	40%	23,294.00	34,941.00
8	Sewing Machine	22,025.00			22,025.00	15%	3,304.00	18,721.00
9	Knitting Machine	2,115.00			2,115.00	15%	317.00	1,798.00
10	Embroidery Machine	2,425.00			2,425.00	15%	364.00	2,061.00
11	Medical Equipments	2,749.00			2,749.00	15%	412.00	2,337.00
12	Cultural Equipments	4,987.00			4,987.00	15%	748.00	4,239.00
13	Agricultural Equipments	2,449.00			2,449.00	15%	367.00	2,082.00
14	Laptop	34,972.00			34,972.00	40%	13,989.00	20,983.00
15	Digital Camera	2,516.00			2,516.00	15%	377.00	2,139.00
16	Inverter with battery & stablizer	25,834.00	13,500.00		39,334.00	15%	5,900.00	33,434.00
17	Wooden Chamber	17,039.00			17,039.00	10%	1,704.00	15,335.00
18	Generator	81,590.00			81,590.00	15%	12,239.00	69,351.00
19	Cooler	2,198.00			2,198.00	15%	330.00	1,868.00
20	NRC Banka	112,189.00			112,189.00	-	-	-
21	AC with Stabilizer	23,244.00			23,244.00	15%	3,487.00	19,757.00
22	NRC Ara, Bhojpur	237,744.00			237,744.00	-	-	-
23	Grinder with kit	838.00			838.00	10%	84.00	754.00
24	Mobile set	710.00	8,199.00		8,909.00	15%	1,336.00	7,573.00
25	CCTV Camera	18,736.00			18,736.00	15%	2,810.00	15,926.00
26	Digital Weight scale	2,668.00			2,668.00	10%	267.00	2,401.00
27	Dome Camera	3,014.00			3,014.00	15%	452.00	2,562.00
28	Telephone-Intercom System	4,090.00			4,090.00	15%	614.00	3,476.00
29	Projector	13,130.00			13,130.00	15%	1,970.00	11,160.00
30	Bio-Matric Device	3,349.00			3,349.00	15%	502.00	2,847.00
31	Digital Scale	502.00			502.00	10%	50.00	452.00
32	KYP Assets	559,650.00			559,650.00	10%	55,965.00	503,685.00
33	STC Banka Assets	821,583.00			821,583.00	10%	82,158.00	739,425.00
	Total Rs.	2,084,913.00	21,699.00	349,933.00	1,756,679.00			215,812.00
								1,540,867.00

