

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in
Balance Sheet as at 31st March 2021

	Particulars	Note	As at March 31, 2021 (In Rs)	As at March 31, 2020 (In Rs)
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	-	-
	(b) Reserves and surplus	3	68,28,328	43,07,318
2	Non Current Liabilities			
	(a) Non-Current provisions	4	10,44,513	9,23,494
3	Current liabilities	5		
	(a) Trade Payables			
	i) Total outstanding dues of micro enterprises and small enterprises; and		-	-
	ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
	(b) Other current liabilities	6	15,23,559	1,45,40,458
	(c) Current Provisions	7	7,410	1,233
			94,03,810	1,97,72,503
II.	ASSETS			
1	Non Current Assets			
	(a) Property, Plant and Equipment	16		
	i) Tangible Assets		6,88,626	8,59,704
	ii) Intangible Assets		2,02,616	2,92,247
	(b) Long term loans and advances	8	2,48,591	2,48,591
2	Current assets			
	(a) Cash and cash equivalents	9	64,77,018	1,70,73,964
	(c) Short Term Loans & Advance	10	17,86,959	12,97,997
			94,03,810	1,97,72,503

Summary of Significant Accounting Policies and other Explanatory Information : Note 1 to 22

As per our report of even date

For Jagdish Chand & Co.

Chartered Accountants

ICAI Firm Reg. No. 000129N

Ravi Goel

Partner

M. No. 078748

Place: New Delhi

Date: July 24, 2021

For and on behalf of the Board of Directors

Mr. Harbhajan Singh

Director

DIN: 07483105

Ms. Yasmin Riaz

Director

DIN: 08332110

Mr. S Navin Sellaraju

CEO

Railway Children India
(A Company Licensed under Section 8 of the companies Act, 2013)
CIN: U85100DL2013NPL260371, e-mail: contact@railwaychildren.org.in
Statement of Income & Expenditure for the year ending 31st March, 2021

	Particulars	Note	For year ended March 31, 2021 (In Rs)	For year ended March 31, 2020 (In Rs)
	Revenue from operations			
I.	Donations and Grant received	11	5,41,42,909	5,45,92,739
II.	Other Incomes	12	6,85,602	12,73,381
III.	Total revenue (I+II)		5,48,28,511	5,58,66,120
IV.	Expenses:			
	Program Expenses	13	3,19,35,387	3,43,55,701
	Covid Relief Expense	14	43,34,554	-
	Enabling Function Expense	15	1,29,99,384	1,40,61,255
	Other expenses	17	26,90,369	32,12,806
	Depreciation	16	3,47,807	4,26,653
	Total expenses		5,23,07,501	5,20,56,414
V	Surplus / (Deficit) for the year		25,21,010	38,09,706
VI	Tax expense:			
	(1) Current income tax		-	-
	(3) Deferred Tax		-	-
	Total Tax expenses		-	-
VII.	Surplus / Deficit after tax		25,21,010	38,09,706

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CEO

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Cash Flow Statement for the year ended 31st March, 2021

	Year Ended March 31, 2021 (In Rs)	Year Ended March 31, 2020 (In Rs)
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	25,21,010	38,09,706
Adjustments for :-		
Depreciation	3,47,807	4,26,653
Financial Charges	-	1,912
Profit on Sale of Fixed Assets	-	(10,390)
Operating profit/ (Loss) before Working Capital Changes	28,68,817	42,27,881
<u>Adjustments changes in working capital:</u>		
Decrease/ (Increase) in other current, Other Current assets	(4,88,962)	(12,07,610)
(Decrease)/ Increase in Other Current, Other Current Liabilities	(1,30,10,722)	1,24,05,460
Cash Generated from Operating Activities	(1,06,30,867)	1,54,25,731
NET CASH GENERATED/ (USED) IN OPERATING ACTIVITIES	(1,06,30,867)	1,54,25,731
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(87,099)	(5,32,604)
Proceeds from Sale of Fixed Assets	-	24,842
NET CASH GENERATED/ (USED) IN INVESTING ACTIVITIES	(87,099)	(5,07,762)
NET CASH GENERATED FROM FINANCING ACTIVITIES		
Financial charges	-	(1,912)
NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	-	(1,912)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(1,07,17,966)	1,49,16,057
Cash and Cash Equivalent at the beginning of the year	1,70,73,964	21,57,907
Cash and Cash Equivalent at the end of the year	64,77,018	1,70,73,964
Net Increase / (Decrease) in Cash & Cash Equivalents	(1,05,96,946)	1,49,16,057
Notes:		
Components of Cash & Cash Equivalent		
Cash on Hand	-	-
Balances with Banks in saving accounts	64,77,018	1,70,73,964
Fixed deposits placed for periods exceeding 3 months	-	-
Cash and Cash Equivalents as per Balance Sheet	64,77,018	1,70,73,964

1. The above cash flow statement prepared under the "Indirect method" as set out in the AS 3 "Cash flow statement"
2. Amount in brackets, represents cash outflow.
3. Previous year figures has been regrouped and rearranged, wherever required

Summary of Significant Accounting Policies and other Explanatory Information : Note 1 to 22

As per our report of even date

For Jagdish Chand & Co.

Chartered Accountants

ICAI Firm Reg. No. 000129N

Mr. Ravi Goel

Partner

M. No. 078748

Place: New Delhi

Date: July 24, 2021

For and on behalf of the Board of Directors

Mr. Harbhajan Singh

Director

DIN: 07483105

Ms. Yasmin Riaz

Director

DIN: 08332110

Mr. S Navin Sellaraju

CEO

Notes to Accounts

Note 1

A Railway Children India (the Company) is a Section 8 Company as per the Companies Act, 2013. It was incorporated under Section 25 of the Companies Act, 1956 on 19 November 2013 as a private limited company limited by guarantee and not having share capital and has been granted licence under section 25 vide licence no. 103464 . It has been registered under section 12A of the Income Tax Act, 1961 on 20 June 2014 and it has also obtained exemption under section 80G (5) (VI) vide number DEL-RE25513-12092014/5506 of the income Tax Act, 1961 on 12 September 2014 for the period A.Y. 2015-16 onwards.

The company is formed to carry out activities without any distinction or discrimination on the basis of caste, religion, race or colour or sex of providing relief to children and young person under the age of 25 years who are in condition of need, hardship or distress anywhere in world and in particular those living in streets.

B Significant Accounting Policies

i) Basis of preparation of financial statements

In compliance with the accounting standards referred to in Section 133 and other relevant provisions of the Companies Act, 2013 to the extent applicable, the company follows the accrual system of accounting in general and the historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP) except revenue from grant/donation under the historical cost convention.

ii) The preparation of accounting statements in conformity with GAAP requires the management to make assumption and estimates that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities as at the date of the financial statement and the amounts of income and expenses during the period reported under the financial statements. Any revision to the accounting estimates are recognized prospectively when revised.

iii) All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current – non current classification of assets and liabilities

C Property, Plant and Equipment

Property, Plant and Equipment are stated at cost or valuation less accumulated depreciation.

D Depreciation

Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets as Prescribed under Part-C of Schedule II of Companies Act 2013. Depreciation for assets purchased / sold during a period is proportionately charged. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, commencing from the date the asset is available to the Company for its use.

E Revenue Recognition

I - Donation/grants recognised in the year in which the same are received.

II - Specific grants are recognised over the period for which received.

III - Donations received in kind are not accounting for in the books of account.

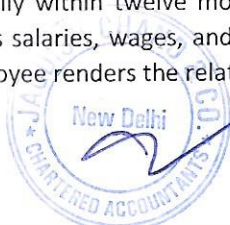
IV - Other items of revenue are recognized in accordance with the Accounting Standard (AS-9). Accordingly, wherever there are uncertainties in the ascertainment\realization of income, the same is not accounted for.

F Employee Benefits

Short-term employee benefits :

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

Defined contribution plans:



The Company's provident fund scheme is a defined contribution plan. A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions and will have no obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognized as an employee benefit expense in the Statement of Profit and Loss when they are due.

Defined benefit plans:

The Company's gratuity plan is a defined benefit plan. The present value of the obligation under such defined benefit plan is determined based on an actuarial valuation by an independent actuary using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rate used for determining the present value of the obligation under defined benefit plans, is based on the market yields on Government securities as at the valuation date. Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss.

G Taxation

The company is a Section 8 Company as per the Companies Act, 2013. It was incorporated under Section 25 of the Companies Act, 1956 on 19 November 2013 as a private limited company limited by guarantee and not having share capital and has been granted licence under section 25 vide licence no. 103464, It has registered under section 12A of the Income Tax Act, 1961 on 20 June 2014 and it has also obtained exemption under section 80G (5) (VI) vide number DEL-RE25513-12092014/5506 of the income Tax Act, 1961 on 12 September 2014 for the year A.Y. 2015-16 onwards, hence, no Income Tax liability arisen and deferred tax liability / asset not calculated.

H Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised for liabilities that can be measured only by using a substantial degree of estimation, if

- (i) the Company has a present obligation as a result of a past event,
- (ii) a probable outflow of resources is expected to settle the obligation and
- (iii) the amount of the obligation can be reliably estimated.

Reimbursement expected in respect of expenditure required to settle a provision is recognised only when it is virtually certain that the reimbursement will be received.

Contingent Liability is disclosed in the case of

- (i) a present obligation arising from a past event, when it is not probable that an outflow of resources will be required to settle the obligation
- (ii) a possible obligation, unless the probability of outflow of resources is remote.

Contingent Assets are neither recognised, nor disclosed.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each Balance sheet date.



Notes Forming Part of Balance Sheet

2 Guarantee

Guarantee Deposits

Particulars	As at 31st March, 2021 Rs	As at 31st March, 2020 Rs
At the Beginning	10,000	10,000
Issued During the Year	-	-
Outstanding at the end of the year	10,000	10,000

3 Reserves and Surplus

Particulars	As at 31st March, 2021 Rs	As at 31st March, 2020 Rs
Surplus		
Balance brought forward from previous year	43,07,318	4,97,612
Surplus / (Deficit) after Taxes	25,21,010	38,09,706
Closing balance as year end	68,28,328	43,07,318

4 Non-Current Provision

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Provision for Gratuity	10,44,513	9,23,494
Total	10,44,513	9,23,494

5 Trade Payables

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

In terms of Section 22 of the Micro, Small and Medium Enterprises Development Act 2006 and the Companies Act 2013, the outstanding, Interest due thereon, Interest Paid etc to these enterprises are required to be disclosed. However, these enterprises are required to be registered under the Act. In absence of information about registration of the enterprises under the above Act, the required information could not be furnished.



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6 Other Current Liabilities

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Expenses payable	3,67,375	2,23,028
Auditors Remuneration Payable	76,405	74,340
Company Law Retainership Payable	-	14,850
TDS Payable	2,49,893	2,55,424
PF Payable	77,984	82,788
Grant Received in Advance	7,51,902	1,38,90,028
Total	15,23,559	1,45,40,458

7 Current Provision

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Provision for Gratuity	7,410	1,233
Total	7,410	1,233

8 Long term loans and advances
(Unsecured, Considered good)

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Security Deposits	2,48,591	2,48,591
Total	2,48,591	2,48,591

9 Cash and cash equivalents

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Cash in hand	-	-
Cash at Bank		
- Saving Accounts	64,77,018	1,70,73,964
Total	64,77,018	1,70,73,964

10 Short term loans and advances
(Unsecured, Considered good)

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Prepaid expenses	1,63,890	1,71,449
Staff advances	31,118	62,682
Income Tax Receivable	8,03,215	8,03,215
Other Advances	5,950	1,49,272
Grant Receivable	7,82,786	1,11,379
Total	17,86,959	12,97,997



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11 Donations and Grant received

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Income from Grant received	4,73,31,009	5,08,85,682
Donations	68,11,900	37,07,057
	5,41,42,909	5,45,92,739

12 Other Income

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Interest Income	6,85,602	12,62,991
Profit on Sale of Fixed Assets	-	10,390
	6,85,602	12,73,381

13 Program Expenses

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Grants to NGO Partners	1,97,15,317	1,95,68,536
Salary (Program)	1,13,56,687	1,23,75,211
Direct Implementation Cost	4,42,364	10,20,591
Training and Program Monitoring Travel Expenses	4,21,019	13,91,363
	3,19,35,387	3,43,55,701

14 Covid Relief Expense

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Covid Relief Expenses	43,34,554	-
	43,34,554	-



15 Enabling Function Expense

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Salary (Enabling Function)	60,36,602	58,09,438
Staff Welfare and Capacity Development	18,000	1,59,912
Gratuity Expenses	2,63,573	4,11,388
PF & ESI Contribution	11,38,019	9,56,628
Recruitment expenses	-	1,18,000
Organisational development expenses	55,43,190	66,05,889
	1,29,99,384	1,40,61,255

17 Other Expense

Particulars	For Year Ended 31st March, 2021 Rs.	For Year Ended 31st March, 2020 Rs.
Office rent	12,11,120	13,39,124
Bank charges	-	1,912
Legal & Professional Expenses	1,53,500	1,26,317
Office utilities and other expenses	11,15,634	11,35,361
Telephone communication expense	1,08,775	1,29,010
Travelling & conveyance expenses	1,01,340	4,81,082
Total	26,90,369	32,12,806

Legal & Professional includes Payment to Auditor (Including GST)

	(Rs)	(Rs)
As Auditor		
Audit Fees	82,600	82,600
In Other Capacity		
Taxation Matters	14,800	17,700
Certification	5,950	-
	1,03,350	1,00,300

17a "Related party disclosures", for the year ended 31st March, 2021, as required by Accounting Standard-18 ("AS-18") are given below:

Key Managerial Personnel:

Mr. Rakesh Jinsi (resigned as Director w.e.f 03.03.2020)

Mr. Sanjay Kumar Gupta, Director

Ms. Yasmin Riaz, Director

Mr. Harbhajan Singh, Director (Joined as on 01.04.2020)

Transactions with Related Parties :- Rs. NIL/- (Previous Year : Nil)



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Note 18 The Enterprise is a Level –II enterprise as per the norms of the National Advisory Committee on Accounting Standards and in pursuance of exemption of exemption or relaxation from the applicability of Accounting Standard issued by National Advisory Committee on Accounting Standards, available to such enterprises, information required in AS-17 Segment Reporting has not been disclosed

Note 19 Operating Leases: The Company has taken office premises under cancellable operating leases. These lease agreements are normally renewable with mutual consent on expiry. There are no non-cancellable lease agreement as on March 31, 2021. The rent paid during the year is Rs. 12,11,120 (previous year Rs.13,39,124)

Note 20 **Contingent Liabilities**

Particulars	For Year Ended 31st March, 2021	For Year Ended 31st March, 2020
Income Tax demand Under Appeal	37,01,820	37,01,820

Note 21 The outbreak of Coronavirus (COVID-19) is causing significant disturbance and slowdown of economic activity in India and across the globe. The Company has evaluated impact of this pandemic on its operations. Based on its review and current indicators of economic conditions, the company had to face the funding cut challenge, with three corporates backing out from funding commitment as a result threatening the continuity of four programmes i.e. Ghaziabad, Dadar, Raipur and Delhi Sarai Rohila (DSR). The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its operations.

Note 22 Previous year figures have been regrouped / recast wherever found necessary to correspond with current year classification.

As per our report of even date

For Jagdish Chand & Co.

Chartered Accountants

ICAI Firm Reg. No. 000129N



Mr. Ravi Goel

Partner

M. No. 078748



Place: New Delhi

Date: July 24, 2021

For and on behalf of the Board of Directors



Mr. Harbhajan Singh

Director

DIN: 07483105



Ms. Yasmin Riaz

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Note - 13.1

Disclosures under Accounting Standard 15 "Employee Benefits"

The Company has a defined benefit gratuity plan. Every employee who has rendered continuous service of five years or more is entitled to get gratuity on superannuation, resignation, termination, disablement or on death in accordance with Gratuity Act 1972. The liability for the same is recognised on the basis of actuarial valuation.

a) The amounts recognized in the Balance Sheet is as under:

Particulars	Year	Gratuity (Partly Funded) (in RS.)
Present value of obligations as at the end of year	2020-21	10,51,923
	2019-20	9,24,727
Funded status	2020-21	(10,51,923)
	2019-20	(9,24,727)
Net Assets/(Liability) recognized in balance sheet	2020-21	(10,51,923)
	2019-20	(9,24,727)

b) Expense recognized in Statement of Profit and Loss is as under:

Particulars	Year	Gratuity
Current Service Cost	2020-21	4,37,139
	2019-20	5,04,824
Past Service Cost	2020-21	-
	2019-20	-
Expected Return on Plan Assets	2020-21	(32,993)
	2019-20	-
Interest Cost on Defined Benefit Obligation	2020-21	62,512
	2019-20	37,822
Net Actuarial (Gain) / Loss recognized in the period	2020-21	(2,03,085)
	2019-20	(1,31,258)
Expenses recognized in Statement of Profit and Loss	2020-21	2,63,573
	2019-20	4,11,388



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d) Reconciliation of Opening and Closing balances of Defined Benefit Obligation is as under:

Particulars	Year	Gratuity
Present Value of Obligations as at beginning of year	2020-21	9,24,727
	2019-20	4,93,754
Interest Cost	2020-21	62,512
	2019-20	37,822
Current Service Cost	2020-21	4,37,139
	2019-20	5,04,824
Actuarial (Gains)/Losses arising from changes in Demographic Assumptions	2020-21	(1,87,812)
	2019-20	(1,11,673)
Changes in Financial Assumptions	2020-21	-
	2019-20	-
Experience Adjustments	2020-21	-
	2019-20	-
Past Service Cost	2020-21	-
	2019-20	-
Benefits Paid	2020-21	(1,84,643)
	2019-20	-
Present value of obligations as at end of year	2020-21	10,51,923
	2019-20	9,24,727

e) Actuarial Assumptions are as under:

Particulars	Year	Gratuity
Discount Rate	2020-21	6.76%
	2019-20	6.76%
Expected rate of Future Salary Increase	2020-21	7.50%
	2019-20	7.50%
Mortality rates	2020-21	As per IALM (2012-14) Table
	2019-20	As per IALM (2012-14) Table
Retirement Age	2020-21	60
	2019-20	60
Ages		Withdrawal Rate
Up to 30 Years	2020-21	6%
	2019-20	18%
From 31 to 44 years	2020-21	6%
	2019-20	0%
Above 44 years	2020-21	6%
	2019-20	0%



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Mortality rates inclusive of provision for disability -100% of IALM (2006 – 08)

Risks Associated with Plan Provisions

Valuations are based on certain assumptions, which are dynamic in nature and vary over time. As such Company is exposed to various risks as follow:

Salary Risk	The present value of the defined benefit plan liability is calculated with the assumption of salary increase rate of plan participants in future. Deviation in the rate of increase of salary in future for plan participants from the rate of increase in salary used to determine the present value of obligation will have a bearing on the plan's liability.
Investment Risk	The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to Government bonds Yield. If plan liability is funded and return on plan asset is below this rate, it will create a plan deficit.
Discount Rate Risk	A decrease in the bond interest rate (discount rate) will increase the plan liability
Mortality Risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants. For this report we have used Indian Assured Lives Mortality (2006-08) ultimate table. A change in mortality rate will have a bearing on the plan's liability.

g) Summary of Membership Data:

Particulars	As at 31st March 2021
Number of Employees	23
Total Monthly Salary for Gratuity in `	8,27,000
Average Past Service (Years)	2.90
Average Age (Years)	33.07
Average remaining Working Life (Years)	26.93

h) Major Categories of Plan Assets (as percentage of total plan assets) is as under:

Particulars	Year	Gratuity
Fund Managed by Insurer	2020-21	-
	2010-20	-

i) Sensitivity analysis is as under:

Impact of the Change in Discount Rate

Particulars	Year	Gratuity
Impact due to Increase of .5%	2020-21	(65,413)
	2019-20	(87,101)
Impact due to Decrease of .5%	2020-21	71,688
	2019-20	97,597

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Impact of the Change in Salary Increase

Particulars	Year	Gratuity
Impact due to Increase of .5%	2020-21	70,825
	2019-20	96,412
Impact due to Decrease of .5%	2020-21	(65,273)
	2019-20	(86,918)

*Changes in Defined Benefit Obligation due to .5% Increase/Decrease in Mortality Rate, if all other assumptions remain constant is negligible.

Sensitivities as to rate of inflation, rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable being a lump sum benefit on retirement.



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Notes forming part of financial statements

16 Property, Plan and Equipment

(In Rs)

Particulars	Tangible				Intangible	
	Computer	Office equipment	Furniture	Total	Software	Total
Gross Block						
Balance as at April 01, 2019	8,21,973	2,10,746	2,14,118	12,46,836	4,72,000	4,72,000
Additions	1,42,485	3,90,119	-	5,32,604	-	-
Disposals	(62,827)	(8,000)	-	(70,827)	-	-
Balance as at March 31, 2020	9,01,631	5,92,865	2,14,118	17,08,613	4,72,000	4,72,000
Balance as at April 01, 2020	9,01,631	5,92,865	2,14,118	17,08,613	4,72,000	4,72,000
Additions	63,389	-	23,710	87,099	-	-
Disposals	-	-	-	-	-	-
Balance as at March 31, 2021	9,65,020	5,92,865	2,37,828	17,95,712	4,72,000	4,72,000
Depreciation/Amortisation						
Balance as at April 01, 2019	4,75,625	60,310	32,573	5,68,508	89,877	89,877
Depreciation for the year	2,37,151	79,241	20,385	3,36,777	89,876	89,876
Accumulated Depreciation on disposals	(55,336)	(1,038)	-	(56,374)	-	-
Balance as at March 31, 2020	6,57,440	1,38,513	52,958	8,48,911	1,79,753	1,79,753
Balance as at April 01, 2020	6,57,440	1,38,513	52,958	8,48,911	1,79,753	1,79,753
Depreciation for the year	1,24,372	1,12,288	21,516	2,58,176	89,631	89,631
Accumulated Depreciation on disposals	-	-	-	-	-	-
Balance as at March 31, 2021	7,81,812	2,50,801	74,474	11,07,087	2,69,384	2,69,384
Net Block						
Balance as at March 31, 2020	2,44,191	4,54,352	1,61,160	8,59,703	2,92,247	2,92,247
Balance as at March 31, 2021	1,83,208	3,42,064	1,63,354	6,88,626	2,02,616	2,02,616