

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 2020

Particulars		Note	As at March 31, 2020 (In Rs)	As at March 31, 2019 (In Rs)
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	-	-
	(b) Reserves and surplus	3	43,07,318	4,97,612
2	Non Current Liabilities			
	(a) Non-Current provisions	4	9,23,494	4,92,729
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		-	-
	(b) Other current liabilities	6	1,45,40,458	25,65,972
	(c) Current Provisions	7	1,233	1,025
			1,97,72,503	35,57,338
II.	ASSETS			
1	Non Current Assets	16		
	(a) Property, Plan and Equipment			
	i) Tangible Assets		8,59,704	6,78,329
	ii) Intangible Assets		2,92,247	3,82,124
	(b) Long term loans and advances	8	2,48,591	1,47,291
2	Current assets			
	(a) Cash and cash equivalents	9	1,70,73,964	21,57,907
	(c) Short Term Loans & Advance	10	12,97,997	1,91,687
			1,97,72,503	35,57,338

Significant Accounting Policies and Notes on Financial Statements

1 to 22

As per our Separate report of even date attached

For Jagdish Chand & Co.

Chartered Accountants

Firm Reg. No. 000129N

Ravi Goel

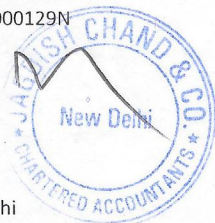
Ravi Goel

Partner

M. No. 078748

Place: New Delhi

Date: September 05, 2020



For and on behalf of the Board of Directors

H Singh

Mr. Harbhajan Singh

Director

DIN: 07483105

Yasmin Riaz

Ms. Yasmin Riaz

Director

DIN: 08332110

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Statement of Income & Expenditure for the year ending 31st March, 2020

Particulars		Note	For year ended March 31, 2020 (In Rs)	For year ended March 31, 2019 (In Rs)
Revenue from operations				
I.	Donations and Grant received	11	5,45,92,739	3,94,09,253
II.	Other Incomes	12	12,73,381	7,51,113
III.	Total revenue (I+II)		5,58,66,120	4,01,60,366
IV. Expenses:				
	Grants to NGO partners	13	1,95,68,536	1,91,86,785
	Employee Benefit expense	14	1,97,12,577	1,95,14,712
	Program related expenses	15	91,35,842	1,20,50,734
	Other expenses	17	32,12,806	24,76,048
	Depreciation	16	4,26,653	4,07,479
	Total expenses		5,20,56,414	5,36,35,759
V	Surplus / Deficit for the year		38,09,706	(1,34,75,393)
VI Tax expense:				
	(1) Current income tax		-	-
	(3) Deffered Tax		-	-
	Total Tax expenses		-	-
VII. Surplus / Deficit after tax				
			38,09,706	(1,34,75,393)

Significant Accounting Policies and Notes on Financial Statements

1 to 22

As per our Separate report of even date attached

For Jagdish Chand & Co.
Chartered Accountants
Firm Reg. No. 000129N

Mr. Ravi Goel
Partner
M. No. 078748

Place: New Delhi
Date: September 05, 2020



For and on behalf of the Board of Directors

Mr. Harbhajan Singh
Director
DIN: 07483105

Ms. Yasmin Riaz
Director
DIN: 08332110

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Cash Flow Statement for the year ended 31st March, 2020

	Year Ended March 31, 2020 (In Rs)	Year Ended March 31, 2019 (In Rs)
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	38,09,706	(1,34,75,393)
Adjustments for :-		
Depreciation	4,26,653	4,07,479
Financial Charges	1,912	19,081
Profit on Sale of Fixed Assets	(10,390)	-
Operating profit/ (Loss) before Working Capital Changes	42,27,881	(1,30,48,833)
<u>Adjustments changes in working capital:</u>		
Decrease/ (Increase) in other current, Other Current assets	(12,07,610)	1,98,090
(Decrease)/ Increase in Other Current, Other Current Liabilities	1,24,05,460	(2,45,29,165)
Cash Generated from Operating Activities	1,54,25,731	(3,73,79,908)
NET CASH GENERATED/ (USED) IN OPERATING ACTIVITIES	1,54,25,731	(3,73,79,908)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(5,32,604)	(40,971)
Proceeds from Sale of Fixed Assets	24,842	-
NET CASH GENERATED/ (USED) IN INVESTING ACTIVITIES	(5,07,762)	(40,971)
NET CASH GENERATED FROM FINANCING ACTIVITIES		
Financial charges	(1,912)	(19,081)
NET CASH GENERATED/ (USED) IN FINANCING ACTIVITIES	(1,912)	(19,081)
Net Increase/ (Decrease) in Cash and Cash Equivalents	1,49,16,057	(3,74,39,960)
Cash and Cash Equivalent at the beginning of the year	21,57,907	3,95,97,867
Cash and Cash Equivalent at the end of the year	1,70,73,964	21,57,907
Net Increase / (Decrease) in Cash & Cash Equivalents	1,49,16,057	(3,74,39,960)
Notes:		
Components of Cash & Cash Equivalent		
Cash on Hand	-	-
Balances with Banks in saving accounts	1,70,73,964	21,57,907
Fixed deposits placed for periods exceeding 3 months	1,70,73,964	21,57,907
Cash and Cash Equivalents as per Balance Sheet	1,70,73,964	21,57,907

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

As per our Separate report of even date attached
For Jagdish Chand & Co.

Chartered Accountants
 Firm Reg. No. 000129N


Mr. Ravi Goel
 Partner
 M. No. 078748

Place: New Delhi
 Date: September 05,2020



For and on behalf of the Board of Directors


Mr. Harbhajan Singh
 Director
 DIN: 07483105


Ms. Yasmin Riaz
 Director
 DIN: 08332110

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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:



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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.



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Notes Forming Part of Balance Sheet

2 Guarantee

Guarantee Deposits

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs	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, 2020	As at 31st March, 2019
	Rs	Rs
Surplus		
Balance brought forward from previous year	4,97,612	1,39,73,005
Profit/(Loss) after Taxes	38,09,706	(1,34,75,393)
Closing balance as year end	43,07,318	4,97,612

4 Non-Current Provision

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Provision for Gratuity	9,23,494	4,92,729
Total	9,23,494	4,92,729

5 Trade Payables

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	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, 2020	As at 31st March, 2019
	Rs.	Rs.
Expenses payable	2,23,028	20,97,977
Auditors Remuneration Payable	74,340	75,600
Company Law Retainership Payable	14,850	14,100
TDS Payable	2,55,424	3,09,119
PF Payable	82,788	69,176
Grant Received in Advance	1,38,90,028	-
Total	1,45,40,458	25,65,972

7 Current Provision

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Provision for Gratuity	1,233	1,025
Total	1,233	1,025

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

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Security Deposits	2,48,591	1,47,291
Total	2,48,591	1,47,291

9 Cash and cash equivalents

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Cash in hand	-	-
Cash at Bank	-	-
- Saving Accounts	1,70,73,964	21,57,907
Total	1,70,73,964	21,57,907

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

Particulars	As at 31st March, 2020	As at 31st March, 2019
	Rs.	Rs.
Prepaid expenses	1,71,449	1,62,945
Staff advances	62,682	28,742
Income Tax Receivable	8,03,215	-
Other Advances	1,49,272	-
Grant Receivable	1,11,379	-
Total	12,97,997	1,91,687



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11 Donations and Grant received

Particulars	For year ended 31st March, 2020 Rs.	For year ended 31st March, 2019 Rs.
Income from Grant received	5,08,85,682	3,88,69,635
Donations	37,07,057	5,39,618
	5,45,92,739	3,94,09,253

12 Other Income

Particulars	For year ended 31st March, 2020 Rs.	For year ended 31st March, 2019 Rs.
Interest Income	12,62,991	7,51,113
Profit on Sale of Fixed Assets	10,390	-
	12,73,381	7,51,113

13 Grants to NGO Partners

Particulars	For year ended 31st March, 2020 Rs.	For year ended 31st March, 2019 Rs.
Grants to NGO Partners	1,95,68,536	1,91,86,785
	1,95,68,536	1,91,86,785

14 Employee Benefit expense

Particulars	For year ended 31st March, 2020 Rs.	For year ended 31st March, 2019 Rs.
Salary (Program)	1,23,75,211	99,20,366
Salary (Enabling Function)	58,09,438	78,95,940
Staff welfare and capacity development	1,59,912	1,63,237
Gratuity Expenses	4,11,388	4,93,754
Employer's PF & ESI Contribution	9,56,628	10,41,415
	1,97,12,577	1,95,14,712



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15 **Program expenses**

Particulars	For year ended	For year ended
	31st March, 2020	31st March, 2019
	Rs.	Rs.
Training and Program Monitoring Travel Expenses	13,91,363	13,51,614
Recruitment expenses	1,18,000	-
Research & Baseline study expenses	-	2,16,511
Organisational development expenses	66,05,889	91,19,690
Direct Implementation Cost	10,20,591	13,62,919
	91,35,842	1,20,50,734

17 **Other Expense**

Particulars	For year ended	For year ended
	31st March, 2020	31st March, 2019
	Rs.	Rs.
Office rent	13,39,124	7,30,200
Bank charges	1,912	19,081
Legal & Professional Expenses	1,26,317	1,70,400
Office utilities and other expenses	11,35,361	11,44,964
Telephone communication expense	1,29,010	1,77,093
Travelling & conveyance expenses	4,81,082	2,34,310
Total	32,12,806	24,76,048

Legal & Professional includes Payment to Auditor (Including GST)

	(Rs)	(Rs)
As Auditor		
Audit Fees	82,600	82,600
In Other Capacity		
Taxation Matters	17,700	15,000
	1,00,300	97,600

17a

“Related party disclosures”, for the year ended 31st March, 2020, 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. Navin Sellaraju Sukumar (resigned as Director w.e.f 28.02.2019 and joined as CEO from 28.02.2019)

Mr. Nitin Aggarwal (resigned as Director w.e.f 28.02.2019 and joined as Head of Finance from 28.02.2019)

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 persuasion 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, 2020. The rent paid during the year is Rs. 13,39,124 (previous year Rs.7,30,200)

Note 20 **Contingent Liabilities**

Particulars	As at 31.03.2020	As at 31.03.2019
Income Tax demand Under Appeal	37,01,820	NIL

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, there is no significant impact on its financial results. 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 Separate report of even date attached
For Jagdish Chand & Co.
Chartered Accountants
Firm Reg. No. 000129N


Mr. Ravi Goel
Partner
M. No. 078748



Place: New Delhi
Date: September 05,2020

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	2019-20	9,24,727
	2018-19	4,93,754
Funded status	2019-20	(9,24,727)
	2018-19	(4,93,754)
Net Assets/(Liability) recognized in balance sheet	2019-20	(9,24,727)
	2018-19	(4,93,754)

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

Particulars	Year	Gratuity
Current Service Cost	2019-20	5,04,824
	2018-19	2,67,927
Past Service Cost	2019-20	-
	2018-19	-
Interest Cost on Defined Benefit Obligation	2019-20	37,822
	2018-19	23,986
Net Actuarial (Gain) / Loss recognized in the period	2019-20	(1,31,258)
	2018-19	(1,05,676)
Expenses recognized in Statement of Profit and Loss	2019-20	4,11,388
	2018-19	1,86,237

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	2019-20	4,93,754
	2018-19	3,07,517
Interest Cost	2019-20	37,822
	2018-19	23,986



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Current Service Cost	2019-20	5,04,824
	2018-19	2,67,927
Actuarial (Gains)/Losses arising from	2019-20	(1,11,673)
	2018-19	(1,05,676)
Changes in Financial Assumptions	2019-20	-
	2018-19	-
Experience Adjustments	2019-20	-
	2018-19	-
Past Service Cost	2019-20	-
	2018-19	-
Benefits Paid	2019-20	-
	2018-19	-
Present value of obligations as at end of year	2019-20	9,24,727
	2018-19	4,93,754

e) Actuarial Assumptions are as under:

Particulars	Year	Gratuity
Discount Rate	2019-20	6.76%
	2018-19	7.66%
Expected rate of Future Salary Increase	2019-20	7.50%
	2018-19	7.50%
Mortality rates	2019-20	As per Indian Assured Lives Mortality (2006-08) Table
	2018-19	
Retirement Age	2019-20	60
	2018-19	60
Ages		Withdrawal Rate
Up to 30 Years	2019-20	18%
	2018-19	18%
From 31 to 44 years	2019-20	0%
	2018-19	0%
Above 44 years	2019-20	0%
	2018-19	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 2020
Number of Employees	25
Total Monthly Salary for Gratuity in `	8,98,000
Average Past Service (Years)	2.06
Average Age (Years)	32.92
Average remaining Working Life (Years)	27.08

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

Particulars	Year	Gratuity
Fund Managed by Insurer	2019-20	-
	2018-19	-

**i) Sensitivity analysis is as under:
Impact of the Change in Discount Rate**



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Particulars	Year	Gratuity
Impact due to Increase of .5%	2019-20	(87,101)
	2018-19	(43,538)
Impact due to Decrease of .5%	2019-20	97,597
	2018-19	48,543

Impact of the Change in Salary Increase

Particulars	Year	Gratuity
Impact due to Increase of .5%	2019-20	96,412
	2018-19	48,382
Impact due to Decrease of .5%	2019-20	(86,918)
	2018-19	(43,790)

*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.



Notes forming part of financial statements

16 Property, Plan and Equipment

Particulars	Tangible				Intangible	
	Computer	Office equipment	Furniture	Total	Software	Total
Gross Block						
Balance as at April 01, 2018	8,21,973	2,10,746	2,14,118	12,46,836	4,72,000	4,72,000
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance as at March 31, 2019	8,21,973	2,10,746	2,14,118	12,46,836	4,72,000	4,72,000
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
Depreciation/Amortisation						
Balance as at April 01, 2018	4,75,625	60,310	32,573	5,68,507	89,877	89,877
Depreciation for the year	-	-	-	-	-	-
Accumulated Depreciation on disposals	-	-	-	-	-	-
Balance as at March 31, 2019	4,75,625	60,310	32,573	5,68,507	89,877	89,877
Balance as at April 01, 2019	4,75,625	60,310	32,573	5,68,507	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	-	56,375	-	-
Balance as at March 31, 2020	6,57,439	1,38,512	52,958	8,48,909	1,79,753	1,79,753
Net Block						
Balance as at March 31, 2019	3,46,348	1,50,436	1,81,545	6,78,329	3,82,123	3,82,123
Balance as at March 31, 2020	2,44,192	4,54,352	1,61,160	8,59,704	2,92,247	2,92,247

