



KUMAR MITTAL & CO.

Chartered Accountants

13, (Basement), Community Centre
East of Kailash, New Delhi-110 065
Phone: 011-46565253
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GSTIN: 07AAAFK6551G1ZG

INDEPENDENT AUDITOR'S REPORT

To
Board of Trustees
iPartner India
New Delhi

Opinion

We have audited the accompanying Financial Statements of **iPartner India** which comprise the Balance Sheet as at **31st March 2021**, the Statements of Expenditure and receipts and payments for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In case of the Balance Sheet, of the state of affairs of the trust as at 31st March 2021;
- b) In case of the Income and Expenditure for the year ended on that date.
- c) In case of the Receipts and Payments for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Accounting (SAs) issued by the Institute of Chartered Accountant of India. 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 Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw your attention to Note No.5 of the financial statements about the prevailing COVID-19 situation across the globe including India and management's assessment of the impact of pandemic COVID-19 on its operations and financial statements for the year ended March 31, 2021, due to lockdown conditions and various restrictions including on travel imposed by the central/ state government(s) for which a definitive assessment of the impact is highly dependent upon the situation that may prevail in the subsequent period(s). Our opinion is not modified in this regard.



Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the trust in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the 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 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the trust internal financial 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 trust ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Further to the comments in para's above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by trust so far as it appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure and Receipts and Payments accounts dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income and Expenditure account and Receipts and Payments accounts comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N



(Amrish Gupta)

Partner

M.No. 090553

UDIN: 21090553AAAAF3720



Place: New Delhi

Date: 01.12.2021

iPARTNER INDIA
BALANCE SHEET AS AT 31st MARCH 2021
CONSOLIDATED ACCOUNT

PARTICULARS	Schedule	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
<u>LIABILITIES</u>			
Corpus Fund		1,000	1,000
Fixed Assets Fund (Contra)	1	154,465	199,882
Grants Account	2	10,541,437	4,854,292
Fund Balance	3	10,000,000	-
Reserves & Surplus	5	3,102,490	991,428
TOTAL		23,799,392	6,046,602
<u>ASSETS</u>			
Fixed Assets (Contra)	1	154,465	199,882
Current Assets, Loans and Advances			
Loans and Advances	6	267,910	201,874
Cash and Bank Balances	7	23,935,351	6,116,828
		24,203,261	6,318,702
Less: Current Liabilities & Provisions	8	558,334	471,982
		23,644,927	5,846,720
TOTAL		23,799,392	6,046,602

Significant Accounting Policies and Notes forming part of Financial statements (Schedule- 9)

As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants

FRN:10500N

(Signature)

(Amrish Gupta)

Partner

M.No. 090553



For iPARTNER INDIA

(Signatures)

(Trustees)



Place: New Delhi

Date : 01.12.2021

iPARTNER INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021
CONSOLIDATED ACCOUNT

Particulars	Schedule	CURRENT YEAR AMOUNT (Rs.)	PREVIOUS YEAR AMOUNT (Rs.)
INCOME			
Grants to the extent utilized	2	46,135,387	66,948,944
Other donations		2,950,972	557,735
Interest income		111,697	139,734
Balance written back		-	476
Currency exchange gain		955	-
Total (A)		49,199,011	67,646,889
EXPENDITURE			
Sub Grants	4	33,598,578	52,162,066
Program Cost	4	5,584,114	5,559,111
Program Staff Salaries	4	4,628,040	6,173,433
Admin Staff Salaries	4	1,607,900	1,496,233
Administrative Cost	4	715,155	1,462,301
Assets Acquisition			
Purchase of Assets		1,600	102,099
Program Expenses through General Fund			
Sub Grant- Education Project		800,000	-
Program Cost- Disaster Relief Project- Covid Relief Work		100,000	-
General Expense			
Accountant and Admin Assistant Cost		138,608	-
Consultancy and Professional Services for Admin		36,000	100,300
Office Rent, Electricity, Repair and Maintenance		53,983	-
Staff Training and Capacity Building		118,000	7,656
Workshops, CSR Summits Registration		14,279	3,803
Telephone, Internet, Software, Website and Computer Maintenance		15,360	-
Postage, Printing and Stationary		14,172	899
Local Travel and Conveyance		21,441	-
Bank Charges		2,370	5,097
Miscellaneous Expense		5,086	712
Audit Fees		35,400	-
Foreign Exchange Fluctuations		931	75
Total (B)		47,491,017	67,073,785
Surplus/(Deficit) (A-B) Carried to Balance Sheet		1,707,994	573,104

Significant Accounting Policies and Notes forming part of Financial statements (Schedule- 9)

For KUMAR MITTAL & CO.

Chartered Accountants

FRN : 010500N

(Signature)

(Amrish Gupta)

Partner

M. No. 090553



For iPARTNER INDIA

(Signatures)

(Trustees)



Place: New Delhi

Date: 01.12.2021

**iPARTNER INDIA
CONSOLIDATED ACCOUNT**

SCHEDULE OF FIXED ASSETS

SCHEDULE - 1

Particulars	Gross Block				Depreciation Block						Net Block		
	Opening Balance As At 01.04.2020	Additions		Deletion during the year	Gross Block as on 31.03.2021	Depre- ciation Rate	Depreciation upto 31.03.2020	Less: Depreciation on deletion of assets	Current Year Depreciation	Depreciation upto 31.03.2021	Transfer of Assets	WDV as at 31.03.2021	WDV as at 31.03.2020
		Upto 03.10.2020	After 03.10.2020										
Air Conditioners	84,250	-	-	6,000	78,250	15%	33,093	1,283	6,966	38,776	4,717	39,474	51,157
Computer	144,730	-	-	-	144,730	40%	88,637	-	22,438	111,075	-	33,655	56,093
Furniture & Fixtures	34,910	-	-	-	34,910	10%	10,124	-	2,479	12,603	-	22,307	24,786
Office Equipment's	103,495	1,600	-	-	105,095	15%	35,649	-	10,417	46,066	-	59,029	67,846
Total	367,385	1,600	-	6,000	362,985		167,503	1,283	42,300	208,520	4,717	154,465	199,882
Previous Year	265,286	102,099	-	-	367,385		106,352	-	61,151	167,503	-	199,882	158,934

GRANTS ACCOUNT

SCHEDULE - 2

Particulars	Opening Balance	Receipts during the year	Bank Interest during the year	Utilization during the year	Transfer to funds	Un-spent Balances
FOREIGN ACCOUNT						
iPartner India (UK)	934,957	45,898,172	489,187	28,267,988	10,000,000	9,054,328
iPartner India (Canada)	-	2,340,582	-	2,328,030	-	12,552
Give Foundation	-	893,875	9,514	276,317	-	627,072
Shakti Sustainable Energy Foundation	2,022,911	-	39,970	2,062,881	-	-
Human Capability Foundation	1,612,380	-	75,000	1,008,765	-	678,615
LOCAL ACCOUNT						
CSR Grants from GE CSR Foundation	284,044	8,218,000	-	7,997,396	403,068	101,580
CSR Grants from Max India Foundation	-	4,261,300	-	4,194,010	-	67,290
Total	4,854,292	61,611,929	613,671	46,135,387	10,403,068	10,541,437
Previous Year	8,599,305	62,609,716	594,215	66,948,944	-	4,854,292

SCHEDULE - 3

FUND BALANCE

Particulars	Opening Balance	Fund Created during the year	Fund Utilised during the year	Un-spent Fund Balance
Disaster Relief Fund	-	5,000,000	-	5,000,000
Rakshan Project and Livelihood Fund	-	5,000,000	-	5,000,000
TOTAL	-	10,000,000	-	10,000,000



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**IPARTNER INDIA
CONSOLIDATED ACCOUNT
SCHEDULE TO EXPENSES**

SCHEDULE - 4

Expense Heads	Donor's Name	Prevention, Rescue, Rehabilitation, Antichild Trafficking Project	Rakshan Project		Disaster Relief Project		Education & Livelihood Support Project			Human Capability Foundation	Shakti Sustainable Energy Foundation	Luminous	As at 31.03.21 (Rs.)	As at 31.03.20 (Rs.)
			iPartner India UK	GE CSR Foundation	iPartner India UK	iPartner India Canada	MAX India Foundation	Give Foundation	iPartner India UK					
Sub Grants		17,494,128	-	5,107,940	6,002,500	1,300,000	-	3,694,010	-	-	-	-	33,598,578	52,162,066
For Projects		17,494,128	-	5,107,940	-	-	-	3,694,010	-	-	-	-	26,296,078	52,162,066
For Disaster Relief		-	-	-	6,002,500	1,300,000	-	-	-	-	-	-	7,302,500	-
Program Cost		60,000	458,691	776,495	336,055	86,880	841,500	-	276,317	302,320	419,775	2,026,081	5,584,114	5,559,111
Covid Relief Work by iPartner India		-	-	-	336,055	86,880	-	-	-	-	-	-	422,935	-
Scholarship and Education Support to Under Privileged Students		-	-	-	-	-	841,500	-	276,317	123,500	-	-	1,241,317	-
Relief to Poor - Livelihood Support and Blankets Distribution		-	-	-	-	-	-	-	-	178,820	-	-	178,820	-
Consultancy and Professional Services		60,000	-	-	-	-	-	-	-	246,000	2,004,300	-	2,310,300	3,712,440
Gender Trainings, Film Screening and Community Events		-	-	-	-	-	-	-	-	94,195	-	-	94,195	142,867
Legal Aid and Counselling		-	-	-	-	-	-	-	-	7,800	-	-	7,800	-
Formation of child Friendly and Strengthening of Bal Panchayats		-	3,665	-	-	-	-	-	-	-	-	-	3,665	-
Creating of Safe Spaces to Play for Children's		-	275,586	-	-	-	-	-	-	-	-	-	275,586	11,619
Health Camps		-	165,773	-	-	-	-	-	-	-	-	-	165,773	-
Capacity Building of Partner Organizations and their Staff		-	-	-	-	-	-	-	-	-	-	-	-	126,456
Promotion, Meeting, Food and Incidentals Expense		-	-	-	-	-	-	-	-	-	-	-	-	70,847
Football Training and Tournament Cost		-	-	-	-	-	-	-	-	71,780	-	-	71,780	204,600
Initiating Sanitary Napkin Unit /Training of Women		-	-	413,000	-	-	-	-	-	-	-	-	413,000	-
Baseline Study		-	-	354,000	-	-	-	-	-	-	-	-	354,000	-
Ensuring Secondary Education for Dropouts		-	-	9,495	-	-	-	-	-	-	-	-	9,495	-
Enhancement of Employability Skills of Youth		-	-	-	-	-	-	-	-	-	-	-	-	163,980
Establishing of Solar Off Grid System for Livelihood Centres in Jaisingpura and Bhipur Village of Tonk, Rajasthan		-	-	-	-	-	-	-	-	-	-	-	-	145,000
Program Travel, Food & Incidental Expenses		-	13,667	-	-	-	-	-	-	-	21,781	-	35,448	838,526
Foreign Travel, Food & Incidental Expenses		-	-	-	-	-	-	-	-	-	-	-	-	142,776
Program Staff Salaries		2,228,040	321,000	1,539,000	-	-	-	120,000	-	-	420,000	-	4,628,040	6,173,433
Program Head Salary		1,399,100	-	277,800	-	-	-	-	-	-	-	-	1,676,900	3,114,850
M and E Specialist Salary		208,967	-	618,900	-	-	-	120,000	-	-	60,000	-	1,007,867	947,950
Program Officer Salary		190,185	-	492,300	-	-	-	-	-	-	-	-	682,485	680,633
Program and Centre Coordinator Salary		-	-	-	-	-	-	-	-	360,000	-	-	360,000	360,000
Communication Person Salary		429,788	-	150,000	-	-	-	-	-	-	-	-	579,788	1,070,000
Block Coordinator Salary		-	180,000	-	-	-	-	-	-	-	-	-	180,000	-
Village Mobilisers Salary		-	141,000	-	-	-	-	-	-	-	-	-	141,000	-
Admin Staff Salaries		591,250	102,000	300,000	-	-	99,650	370,000	-	-	120,000	25,000	1,607,900	1,496,233
Accountant and Admin Assistant Cost		591,250	102,000	300,000	-	-	99,650	370,000	-	-	120,000	25,000	1,607,900	1,496,233
Administrative Cost		343,782	26,622	273,961	-	-	-	10,000	-	-	48,990	11,800	715,155	1,462,301
Fundraising, Communication and Publicity Material		54,559	-	-	-	-	-	-	-	-	-	-	54,559	55,740
Office Rent, Electricity, Repair and Maintenance		116,880	21,100	230,871	-	-	-	10,000	-	-	30,000	-	408,851	685,607
Staff Retreat and Capacity Building		-	-	-	-	-	-	-	-	-	-	-	-	272,270
Consultancy and Professional Services - Admin Related		-	-	-	-	-	-	-	-	-	-	-	-	59,000
Telephone, Internet, Software, Website and Computer Maintenance		54,475	-	-	-	-	-	-	-	-	-	-	54,475	111,241
Visitors and Staff Welfare		4,322	-	-	-	-	-	-	-	-	-	-	4,322	62,447
Postage, Printing and Stationary		83,303	1,870	7,501	-	-	-	-	-	18,990	-	-	111,664	34,982
Local Travel and Conveyance		14,516	-	-	-	-	-	-	-	-	-	-	14,516	21,828
Board Meeting Expenses		-	-	-	-	-	-	-	-	-	-	-	-	45,415
Bank Charges		71	-	-	-	-	-	-	-	-	-	-	71	-
Currency Exchange Loss		-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expense		3,856	3,652	6,089	-	-	-	-	-	-	-	-	13,597	18,971
Audit Fees		11,800	-	29,500	-	-	-	-	-	-	11,800	-	53,100	94,800
Purchase of Assets		1,600	-	-	-	-	-	-	-	-	-	-	1,600	95,800
Total		20,718,800	908,313	7,997,396	6,338,555	1,386,880	941,150	4,194,010	276,317	302,320	1,008,765	2,062,881	46,135,387	66,948,944
Previous Year		51,306,186	-	7,527,984	-	-	-	2,716,153	-	-	1,276,100	3,977,521	66,948,944	-



Signature



**iPARTNER INDIA
CONSOLIDATED ACCOUNT**

RESERVES AND SURPLUS **SCHEDULE - 5**

Particulars	As at 31.03.2021	As at 31.03.2020
Opening Balance	991,428	418,324
Addition during the year	1,707,994	573,104
Sub Total	2,699,422	991,428
Sustainability Fund	403,068	-
TOTAL	3,102,490	991,428

LOANS AND ADVANCES **SCHEDULE - 6**

Particulars	As at 31.03.2021	As at 31.03.2020
Rent Security	7,000	90,000
Recoverable Balance	78,232	89,003
Prepaid Expenses	182,678	22,871
TOTAL	267,910	201,874

CASH & BANK BALANCES **SCHEDULE - 7**

Particulars	As at 31.03.2021	As at 31.03.2020
Cash in Hand - Local	-	-
Cash in Hand - FCRA	-	37,445
Cash at Bank -FCRA		
SBI FCRA (xxxxxxx8831)	53,441	-
Axis Another FCRA (xxxxxxx0835)	6,999,174	2,887,015
Kotak Sub-FCRA (xxxxxxx3253)	12,233,855	1,802,447
SCBL Sub-FCRA (xxxxxxx7819)	1,129,429	-
Cash at Bank -Local		
Axis Bank (xxxxxxx9444)	207,125	71,997
Kotak Mahindra Bank (xxxxxxx7501)	2,209,954	803,294
Kotak Mahindra Bank (xxxxxxx7525)	1,074,021	336,652
Kotak Mahindra Bank (xxxxxxx7600)	28,352	177,978
TOTAL	23,935,351	6,116,828

CURRENT LIABILITIES **SCHEDULE - 8**

Particulars	As at 31.03.2021	As at 31.03.2020
Audit Fees Payable	71,825	81,000
TDS Payable	55,101	113,742
Expenses Payable	294,408	211,131
Salary Payable	100,500	66,109
Honorarium Payable	36,500	-
TOTAL	558,334	471,982



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iPARTNER INDIA, NEW DELHI

SIGNIFICANT ACCOUNTING POLICIES AND SCHEDULES FORMING PART OF
ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2021

A. SIGNIFICANT ACCOUNTING POLICIES

1. The financial statements of the Trust have been prepared under the historical cost convention on the accrual basis of accounting (except otherwise stated) in accordance with the applicable accounting standards issued by the Institute of Chartered Accountants of India and the Generally Accepted Accounting Principles (GAAP) in India.
2. Donations/ Contributions are accounted for on receipt basis.
3. Grants given are accounted for as expenses and unutilized grants; if any are accounted as income in the year the same are received back. Over utilized Sub Grants if any are accounted for as payable.
4. Restricted Grants are accounted for as Income to the extent utilized.
5. Fixed Assets acquired are directly charged to expenses account and stated in the Balance Sheet through Fixed Assets Fund Account.
However; to present a more realistic picture of value of assets appearing in the Balance Sheet, depreciation at the rates provided in the Income Tax Act, 1961 is being reduced from the cost of fixed assets on the written down value method. Written down value of assets so arrived at is shown as both the assets & liability side of Balance Sheet.
6. Provisions are recognized when the Trust has a present 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 reliable estimate can be made of the amount of the obligation.
7. Fines/Penalties on account of non-deduction/late deduction of tax at sources or any other statutory compliance are accounted for in the year, they are raised/finally settled.



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B. NOTES TO ACCOUNTS

1. The Trust has obtained registration u/s 12A(a) of the Income Tax Act and also obtained approval for exemption of donations to it u/s 80G of the Income Tax Act, 1961 and under Foreign Contribution (Regulation) Act 2010.
2. The organization has not made any provision for "Gratuity for employee as per the Valuation Method prescribed in Accounting Standards - 15 of the Institute of Chartered Accountants of India and "Leave Encashment Entitlement" as the same are not applicable as the trust have employees less than the prescribed number.
3. Foreign currency in GBP is accounted as cash and cash equivalent at prevailing exchange rate after considering the gain or loss on the balance sheet date.
4. The Trust has discarded the Air Conditioner of Rs. 6,000 having WDV of Rs.4,717 being no more usable. The necessary adjustment entries have been passed in Fixed Assets and Fixed Assets Fund.
5. The novel coronavirus (COVID-19) outbreak which was declared as global pandemic by the World Health Organization (WHO) on March 11, 2020 continues to spread across the globe including India resulting in significant impact on global and India's economic environment.

The trust has assessed the impact of COVID-19, to the best of its information, on its operations, as well its financial statements, including but not limited to the areas of revenue, costs, operational controls and processes followed as at March 31, 2021. Based on the overall assessment, the trust is of the view that no additional provision needs to be made in the books of account for the year ended March 31, 2021.

Further, there is no material impact on the financial statements due to the changes in the operational controls and processes followed by the trust during the COVID-19 pandemic situation in the country considering the lockdowns implemented w.e.f. March 25, 2020. The trust will however continue to closely monitor any material changes to the future economic conditions that may have any significant impact on its business and financial position.

6. Under Great Eastern CSR Foundation Grant, the trust has been provided a sum of Rs. 4,03,068 towards Sustainability Fund and accordingly a fund has been created to be utilized later.
7. In terms of the provisions of section 11(2) of the Income Tax Act, 1961, the trust has created Rs. 50,00,000 as Disaster Relief Fund and Rs. 50,00,000 as Rakshan Project & Livelihood Fund which are to be utilized in next five years.



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8. Previous year figures have been regrouped and reclassified wherever considered necessary.

For **KUMAR MITTAL & CO.**

Chartered Accountants

FRN: 010500N

Amrish Gupta

(Amrish Gupta)

Partner

M.No. 090553



For & On behalf of
iPARTNER INDIA

[Signature]

[Signature]

(Trustees)



Place: New Delhi

Date: 01.12.2021