

## Independent Auditor's Report

### To the Members of Adventures Beyond Barriers Foundation Report on the Financial Statements

We have audited the accompanying financial statements of **Adventures Beyond Barriers Foundation** ("**Company**"), which comprise the balance sheet as at 31<sup>st</sup> March 2021, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 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 the standalone financial statements which itself describes the management's assessment of the impact of the outbreak of Coronavirus (Covid-19) on the business operations of the Company. In view of the uncertain economic environment, a definitive assessment of the impact on the subsequent periods is highly dependent upon circumstances as they evolve. Our opinion is not modified in respect of this matter.

#### **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards prescribed under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules 2015, as amended and accounting principles generally accepted in India.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.



## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Indian Accounting Standards, of the state of affairs of the Company as at 31<sup>st</sup> March 2021, its profit/loss and its cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143 (3) of the Act, we report that:
  - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c. the balance sheet, the statement of profit and loss and the cash flow statement dealt with by this Report are in agreement with the books of account;
  - d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;



- e. on the basis of the written representations received from the directors as on 31<sup>st</sup>March 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup>March 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B";
- g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- the Company has no pending litigations as on the Balance Sheet date;
  - the Company has no long-term contracts including derivative contracts, which are having material impact on its financial statements;
  - the Company is not having any amounts those are required to be transferred to the Investor Education and Protection Fund;

Place : Pune, India

Date : 24.08.2021



For M/s R. M. Khustale & Co.  
Chartered Accountant

A handwritten signature in blue ink, appearing to read "R. M. Khustale".

CA Rohan Mukund Khustale  
Proprietor

Mem. No. 151775 F.R.N. 135530W

UDIN : 21151775AAAACY5827

## Annexure – A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31<sup>st</sup> March 2021, we report that:

- i. In respect of Fixed Assets
  - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b. The fixed assets were physically verified during the year by the Management in accordance with a regular program of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us no material discrepancies were noticed on such verification.
  - c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not own any immovable property as on the date of Balance Sheet. Therefore, Clause (i)(c) of the Order is applicable to the Company
- ii. The physical verification of inventory has been conducted at the reasonable intervals by the Management. According to the information and explanations given to us no material discrepancies were noticed on such verification.
- iii. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, Sub-clause (a), (b), (c) of Clause (iii) of the Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanations given to us, the Company has not given any loans to directors, which are covered by the provisions of section 185 of the Companies Act, 2013. Further, the Company has not made any investments covered by the provisions of Section 186 of the said Act.
- v. The Company has not accepted any deposits from the public.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act.
- vii.
  - a. According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess and other statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance.



According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Customs Duty, Excise Duty, Value Added Tax, Cess and other statutory dues were in arrears as at 31<sup>st</sup> March 2021 for a period of more than six months from the date they became payable.

- b. According to the information and explanations given to us, there are no dues of Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Customs Duty, Excise Duty, Value Added Tax, Goods and Services Tax which have not been deposited with the appropriate authorities on account of dispute.
- viii. The Company does have loans or borrowing from a financial institution, banks, Government or dues to debenture holders. Therefore, Clause (viii) of the Order is applicable to the Company.
- ix. The Company has not raised moneys by way of public offer, neither initial nor further, and any term loans. Therefore, Clause (ix) of the Order is not applicable to the Company.
- x. No fraud by the company or on the Company by its officers or employees has been noticed or reported during the year.
- xi. The Company is being a private limited company, provisions of Section 197 of the Companies Act, 2013 and Schedule V to the said Act are not applicable to the Company. Therefore, Clause (xi) of the Order is not applicable to the Company.
- xii. The Company is not a Nidhi company. Therefore, Clause (xii) of the Order is not applicable to the Company.
- xiii. The Company being a private limited company, Section 177 of the Companies Act, 2013, is not applicable. The details have been disclosed in the Financial Statements in compliance with Section 188 of the Act and as required by the applicable accounting standards.
- xiv. The Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Therefore, Clause (xiv) of the Order is not applicable to the Company.
- xv. The company has not entered into any non-cash transactions with any of the directors or persons connected with him. Therefore, Clause (xv) of the Order is not applicable to the Company.
- xvi. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, Clause (xvi) of the Order is not applicable to the Company.

Place : Pune, India

Date : 24.08.2021



For M/s R. M. Khustale & Co.  
Chartered Accountant

A handwritten signature in blue ink, appearing to read 'R. M. Khustale', written over the circular stamp.

CA Rohan Mukund Khustale  
Proprietor

Mem. No. 151775 F.R.N. 135530W  
UDIN : 21151775AAAACY5827

## Annexure - B to the Auditors' Report

### Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Adventures Beyond Barriers Foundation ("Company")** as of 31<sup>st</sup> March 2021 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the



company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place : Pune, India

Date : 24.08.2021



For M/s R. M. Khustale & Co.  
Chartered Accountant

A handwritten signature in blue ink, appearing to read "R. M. Khustale".

CA Rohan Mukund Khustale  
Proprietor

Mem. No. 151775 F.R.N. 135530W  
UDIN : 21151775AAAACY5827

# ADVENTURES BEYOND BARRIERS FOUNDATIONS

E- WING SOCIETY, FLAT NO. 1, SHINDE NAGAR BAVDHAN, PUNE-411021

## BALANCE SHEET AS ON 31ST MARCH 2021.

PARTICULARS	Note No.	As On 31/03/2021		As On 31/03/2020	
		Rs.	Ps.	Rs.	Ps.
<b>I. SOURCES OF FUNDS</b>					
<b>(1) Shareholder's Funds</b>					
(a) Share Capital	1	1,00,000.00		1,00,000.00	
(b) Reserves and Surplus	2	1,34,34,561.70		1,24,33,450.11	
(c) Money received against share warrants			-		-
<b>(2) Share application money pending allotment</b>					
<b>(3) Non-Current Liabilities</b>					
(a) Long-term borrowings			-		-
(b) Deferred tax liabilities (Net)			-		-
(c) Other Long term liabilities			-		-
(d) Long term provisions			-		-
<b>(4) Current Liabilities</b>					
(a) Short-term borrowings			-		-
(b) Trade payables	3	30,451.00			-
(c) Other current liabilities			-		-
(d) Short-term provisions	4			10,000.00	
<b>Total Rs.</b>		<b>1,35,65,012.70</b>		<b>1,25,43,450.11</b>	
<b>II. APPLICATION OF FUNDS</b>					
<b>(1) Non-current assets</b>					
<b>(a) Fixed assets</b>					
(i) Tangible assets	5	18,28,061.76		7,10,038.00	
(ii) Intangible assets			-		-
(iii) Capital work-in-progress			-		-
(iv) Intangible assets under development			-		-
(b) Non-current investments			-		-
(c) Deferred tax assets (net)			-		-
(d) Long term loans and advances			-		-
(e) Other non-current assets			-		-
<b>(2) Current assets</b>					
(a) Current investments	6	92,78,481.00		39,05,922.00	
(b) Inventories			-		-
(c) Trade receivables	7			2,16,000.00	
(d) Cash and cash equivalents	8	15,87,259.86		70,30,526.11	
(e) Short-term loans and advances	9	8,71,210.08		6,80,964.00	
(f) Other current assets			-		-
<b>Total Rs.</b>		<b>1,35,65,012.70</b>		<b>1,25,43,450.11</b>	

Place : Pune

For Adventures Beyond Barriers Foundation

Date : 24/08/2021

  
Director

  
Director



For M/s R. M. Khustale & Company  
Chartered Accountant

(CA Rohan M. Khustale)  
MRN 151775 FRN 135530W  
UDIN: 21151775AAAACQ3437



# ADVENTURES BEYOND BARRIERS FOUNDATIONS

E- WING SOCIETY, FLAT NO. 1, SHINDE NAGAR BAVDHAN, PUNE - 411021

## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	Note No	As On 31/03/2021		As On 31/03/2020	
		Rs.	Ps.	Rs.	Ps.
I. Revenue from operations	10	32,60,059.06		1,47,93,574.83	
II. Other Income	11	5,77,151.25		2,45,111.00	
<b>III. Total Revenue (I + II)</b>		<b>38,37,210.31</b>		<b>1,50,38,685.83</b>	
<i>IV. Expenses:</i>					
Cost of materials consumed		-		-	
Purchase of Stock-in-Trade		-		-	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		-		-	
Employee benefit expenses		-		-	
Financial costs		-		-	
Depreciation and amortization expense	12	30,231.00		26,375.00	
Other expenses	13	28,05,867.72		72,05,798.84	
<b>Total Expenses</b>		<b>28,36,098.72</b>		<b>72,32,173.84</b>	
V. Profit before exceptional and extraordinary items and tax	(III - IV)	10,01,111.59		78,06,511.99	
VI. Exceptional Items		-		-	
VII. Profit before extraordinary items and tax (V - VI)		10,01,111.59		78,06,511.99	
VIII. Extraordinary Items		-		-	
IX. Profit before tax (VII - VIII)		10,01,111.59		78,06,511.99	
X. Tax expense:					
(1) Current tax		-		-	
(2) Deferred tax		-		-	
XI. Profit(Loss) before Tax from the period from continuing operations	(VII-VIII)	10,01,111.59		78,06,511.99	
XII. Profit/(Loss) from discontinuing operations		-		-	
XIII. Tax expense of discounting operations		-		-	
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-		-	
XV. Profit/(Loss) for the period (XI + XIV-X)		10,01,111.59		78,06,511.99	
XVI. Earning per equity share:					
(1) Basic		-		-	
(2) Diluted		-		-	

Place : Pune

For Adventures Beyond Barriers Foundation

For M/s R. M. Khustale & Company  
Chartered Accountant

*Ranatra*

*Ranatra*



*Khustale*

Date : 24/08/2021

Director

Director

(CA Rohan M. Khustale)

MRN 151775 FRN 135530W

UDIN: 21151775AAAACQ3437

# ADVENTURES BEYOND BARRIERS FOUNDATIONS

## SCHEDULE ANNEXURE TO AND FORMING PART OF BALANCE SHEET AS ON 31/03/2021.

### NOTE NO. 1 SHARE CAPITAL AS ON 31/03/2021

PATICULARS	AS ON 31/03/2021	AS ON 31/03/2020
<b>A AUTHORISED SHARE CAPITAL</b>		
10000 Equity Shares of Rs.10/- each	1,00,000.00	1,00,000.00
<b>B ISSUED SUBSCRIBED &amp; PAID UP SHARE CAPITAL</b>		
10000 Fully paid Equity Shares of Rs. 10 /- each	1,00,000.00	1,00,000.00
<b>Share Holding Pattern :</b>		
<u>No.</u>	<u>Name of the Share Holder</u>	<u>No. of Shares Held</u> <u>Percentage</u>
1	Shri Divyanshu Ganatra	5000 50%
2	Mrs. Nimisha Mehta	5000 50%
	TOTAL Rs.	1,00,000.00 1,00,000.00

### NOTE NO. 2 RESERVE & SURPLUS ACCOUNT AS ON 31/03/2021

PATICULARS	AS ON 31/03/2021	AS ON 31/03/2020
Opening Balance	1,24,33,450.11	46,26,938.12
Surplus / (Deficit) in Profit & Loss Account as per the Profit & Loss Account for the year ended on 31/03/2020	10,01,111.59	78,06,511.99
TOTAL Rs.	1,34,34,561.70	1,24,33,450.11

### NOTE NO. 3 TRADE PAYABLES AS ON 31/03/2021

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 CA Rohan Khustale	(4,419.00)	-
2 Mrs. Nimisha Mehta	34,870.00	-
TOTAL Rs.	30,451.00	-

### NOTE NO. 4 SHORT-TERM PROVISIONS AS ON 31/03/2021

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 TDS Payable	-	10,000.00
TOTAL Rs.	-	10,000.00



**NOTE NO. 6**  
**CURRENT INVESTMENTS AS ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 Fixed Deposit with Federal Bank	89,01,238.00	36,50,000.00
2 Interest Accrued on F.D with Federal Bank	3,77,243.00	2,55,922.00
TOTAL Rs.	<u>92,78,481.00</u>	<u>39,05,922.00</u>

**NOTE NO. 7**  
**TRADE RECEIVABLES AS ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 CLP	-	2,16,000.00
TOTAL Rs.	<u>-</u>	<u>2,16,000.00</u>

**NOTE NO. 8**  
**CASH & CASH EQUIVALENTS AS ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 The Fedral Bank Current A/c	17,154.84	77,599.88
2 The Federal Bank Savings A/c	15,38,595.65	69,09,971.86
3 Cash in Hand	31,509.37	42,954.37
TOTAL Rs.	<u>15,87,259.86</u>	<u>70,30,526.11</u>

**NOTE NO. 9**  
**SHORT TERM LOANS AND ADVANCES AS ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 TDS Receivable AY 2019-20	-	51,136.00
2 TDS Receivable AY 2020-21	71,567.00	71,567.00
3 Office Deposit	-	50,000.00
4 Deposit - Velhe Land	2,00,000.00	30,000.00
5 GST Credit c/f	3,00,082.08	2,18,261.00
6 Advance against Software - Gokarma Eternus Solutions -	2,00,000.00	2,00,000.00
7 Advance against Tendam Cycles - D N Digital	-	60,000.00
8 Deposit Bhirud	60,000.00	-
9 TDS Receivable AY 2021-22	39,561.00	-
TOTAL Rs.	<u>8,71,210.08</u>	<u>6,80,964.00</u>



**NOTE NO. 10**  
**REVENUE FROM OPERATIONS FOR THE YEAR ENDED ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 Donatios	13,19,169.06	78,90,558.83
2 Participants Contribution	-	8,72,006.00
3 Professional Fees Received	-	9,30,000.00
4 Grants in aid - CSR Project	19,40,890.00	51,00,510.00
5 T-shirt Sale	-	500.00
TOTAL Rs.	<u>32,60,059.06</u>	<u>1,47,93,574.83</u>

**NOTE NO. 11**  
**OTHER INCOME FOR THE YEAR ENDED ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 Interest Federal Bank Savigs Bank A/c	46,105.25	60,763.00
2 Interest on F.D. Federal Bank	5,27,472.00	1,75,662.00
3 Interest on Income Tax Refund	3,574.00	8,686.00
TOTAL Rs.	<u>5,77,151.25</u>	<u>2,45,111.00</u>

**NOTE NO.12**  
**DEPRECIATION AND AMORTISATION EXPENSES FOR THE YEAR ENDED ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 Depreciation	30,231.00	26,375.00
2 Preliminary Expenses written off	-	-
TOTAL Rs.	<u>30,231.00</u>	<u>26,375.00</u>

**NOTE NO. 13**  
**OTHER EXPENSES FOR THE YEAR ENDED ON 31/03/2021**

SR. PATICULARS NO.	AS ON 31/03/2021	AS ON 31/03/2020
1 Expenditure On the Objects of the Company	28,05,336.72	72,05,798.84
2 Interest on TDS Payable	531.00	-
TOTAL Rs.	<u>28,05,867.72</u>	<u>72,05,798.84</u>



For Adventures Beyond Barriers Foundations

  
Director

  
Director

# ADVENTURES BEYOND BARRIERS FOUNDATION

## NOTE NO. 5

### STATEMENT OF FIXED ASSETS AS ON 31ST MARCH 2021

SR. NO.	PARTICULARS	W.D.V. AS ON 01.04.2020	ADDITIONS DURING THE YEAR	DEDUCTIONS / TRF. DURING THE YEAR	TOTAL		DEPRECIATION		W.D.V. AS ON 31.03.2021
					Rs.	Ps.	RATE	AMOUNT	
1	Vehicle	2,344.00	-	-	2,344.00		Straight Line method	2,344.00	-
2	Computer	12,670.00	-	-	12,670.00		Straight Line method	10,298.00	2,372.00
3	Furniture & Fixtures	24,050.00	2,76,855.76 (On 25/01/2021)	-	3,00,905.76		Straight Line method	9,336.00	2,91,569.76
4	Mobiles	13,195.00	18,399.00 (On 01/09/2020)	-	31,594.00		Straight Line method	6,453.00	25,141.00
5	Printers	5,750.00	-	-	5,750.00		Straight Line method	1,800.00	3,950.00
6	Construction Exps. Work in Progress	6,52,029.00	8,53,000.00	-	15,05,029.00		Straight Line method	-	15,05,029.00
<b>Total Rs.</b>		<b>7,10,038.00</b>	<b>11,48,254.76</b>	<b>-</b>	<b>18,58,292.76</b>			<b>30,231.00</b>	<b>18,28,061.76</b>

For Adventures Beyond Barriers Foundation

*Caratra*  
Director

*Danda*  
Director

