



FINANCIAL STATEMENTS
OF
PATIENTS' WELFARE ASSOCIATION
FOR THE YEAR ENDED
JUNE 30, 2022

BDO Ebrahim & Co. Chartered Accountants

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INDEPENDENT AUDITORS' REPORT TO THE GOVERNING BODY

Opinion

We have audited the accompanying financial statements of **Patients' Welfare Association** ("the Association") which comprise the statement of financial position as at June 30, 2022 and the statement of income and expenditure, the statement of cash flows and the statement of changes in accumulated funds for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **Patients' Welfare Association** as at June 30, 2022, and of its financial performance, its surplus and its cash flows for the year then ended in accordance with accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. 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 Association in accordance with International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code), and we have fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with the approved accounting and reporting standards as applicable in Pakistan, and for such internal control as the management determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility 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 ISAs as applicable in Pakistan 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 ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal 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 Association's 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 Associations 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.

KARACHI

DATED: 18 FEB 2023

UDIN: AR202210067QNkF7X00C

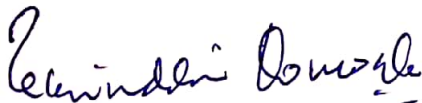


CHARTERED ACCOUNTANTS
Engagement Partner: Zulfikar Ali Causer

PATIENTS' WELFARE ASSOCIATION (REGISTERED)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2022

	Note	2022 Rupees	2021 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	55,306,559	23,403,969
Intangible asset	5	1,752	2,190
Investments	6	-	10,000,000
		55,308,311	33,406,159
CURRENT ASSETS			
Stocks	7	15,342,026	7,179,567
Loan, advances and prepayments	8	1,839,921	1,155,828
Security deposit	9	25,125	22,000
Cash and bank balances	10	137,119,843	89,841,104
		154,326,915	98,198,500
TOTAL ASSETS		209,635,226	131,604,659
FUNDS AND LIABILITIES			
FUNDS			
Restricted funds		13,551,906	12,612,545
Unrestricted funds		159,504,358	104,409,698
		173,056,264	117,022,243
CURRENT LIABILITIES			
Accounts payable	12	2,983,010	11,602,024
Accrued and other liabilities	13	717,910	2,980,392
Deferred income		32,878,042	-
		36,578,962	14,582,416
TOTAL FUNDS AND LIABILITIES		209,635,226	131,604,659
CONTINGENCIES AND COMMITMENTS	20		

The annexed notes from 1 to 25 form an integral part of these financial statements.


PATRON


PRESIDENT

PATIENTS' WELFARE ASSOCIATION (REGISTERED)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED JUNE 30, 2022

	Note	2022 Rupees	2021 Rupees
INCOME			
Donation	14.1	139,668,485	140,131,019
Other income	14.2	426,434	1,308,903
Government Grant	14.3	50,000,000	77,500,000
		<u>190,094,919</u>	<u>218,939,922</u>
EXPENDITURE			
Blood bank expenses	15	98,046,352	99,451,658
Laboratory expenses	16	384,913	1,014,020
Administrative and general expenses	17	10,676,778	12,985,889
Other expenses	18	38,727	1,094,382
		<u>109,146,770</u>	<u>114,545,949</u>
		80,948,149	104,393,973
Surplus of income over expenditure			
Deficit of income over expenditure on thalassemia services	19	<u>(25,853,489)</u>	<u>(24,374,747)</u>
		55,094,660	80,019,226
		<u>55,094,660</u>	<u>80,019,226</u>
Surplus for the year			

The annexed notes from 1 to 25 form an integral part of these financial statements.

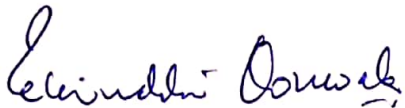
Chandni Donwale
PATRON

(Signature)
PRESIDENT

PATIENTS' WELFARE ASSOCIATION (REGISTERED)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2022

	2022 Rupees	2021 Rupees
Surplus for the year	55,094,660	80,019,226
Other comprehensive income	-	-
Total comprehensive income for the year	<u>55,094,660</u>	<u>80,019,226</u>

The annexed notes from 1 to 25 form an integral part of these financial statements.

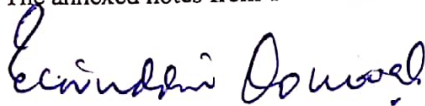

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PATIENTS' WELFARE ASSOCIATION (REGISTERED)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	Note	2022 Rupees	2021 Rupees
Cash flows from operating activities			
surplus for the year		55,094,660	80,019,226
Adjustment for non-cash items:			
Depreciation	4.3	2,367,807	2,600,989
Loss on disposal of fixed assets	18	38,727	1,094,382
Exchange gain	14.2	(252,914)	(439,588)
Finance cost		3,230	8,828
		<u>57,251,510</u>	<u>83,283,837</u>
Surplus before working capital changes			
(Increase) / decrease in current assets			
Stocks		(8,162,459)	1,255,217
Loan, advances and prepayments		(492,415)	(150,061)
Security deposit		(3,125)	-
		<u>(8,657,999)</u>	<u>1,105,156</u>
Decrease in current liabilities			
Accounts payable		(8,366,100)	(64,378,800)
Accrued and other liabilities		(2,262,482)	(188,469)
		<u>(10,628,582)</u>	<u>(64,567,269)</u>
Cash generated from operations		<u>37,964,929</u>	<u>19,821,724</u>
Finance cost paid		(3,230)	(8,828)
Income tax paid		(191,678)	(149,926)
Net cash flows from operating activities		<u>37,770,021</u>	<u>19,662,971</u>
Cash flows from investing activities			
Fixed capital expenditure		(1,450,143)	(1,122,220)
Proceeds from sale of Fixed assets		19,500	200,000
Profit earned during the year in lieu of endowment fund		939,361	-
Investments - Net		10,000,000	-
Net cash flow from / (used) in investing activities		<u>9,508,718</u>	<u>(922,220)</u>
Net increase in cash and cash equivalents		<u>47,278,739</u>	<u>18,740,751</u>
Cash and cash equivalents at the beginning of the year		<u>89,841,104</u>	<u>71,100,353</u>
Cash and cash equivalent at the end of the year	10	<u><u>137,119,843</u></u>	<u><u>89,841,104</u></u>

The annexed notes from 1 to 25 form an integral part of these financial statements.



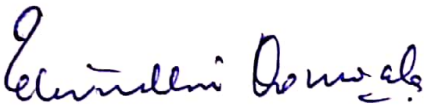
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PATIENTS' WELFARE ASSOCIATION (REGISTERED)
STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Restricted funds		Unrestricted funds	Total
	Funds for capital expenditures	Endowment fund	Accumulated funds	
----- Rupees -----				
Balance as at July 1, 2020	-	12,612,545	24,390,472	37,003,017
Total comprehensive income for the year				
Surplus for the year	-	-	80,019,226	80,019,226
Balance as at June 30, 2021	-	12,612,545	104,409,698	117,022,243
Balance as at July 1, 2021	-	12,612,545	104,409,698	117,022,243
Bank Profit received during the year	-	939,361	-	-
Total comprehensive income for the year				
Surplus for the year	-	-	55,094,660	55,094,660
Balance as at June 30, 2022	-	13,551,906	159,504,358	172,116,903

The annexed notes from 1 to 25 form an integral part of these financial statements.


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PATIENTS' WELFARE ASSOCIATION (REGISTERED)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

1. NATURE AND STATUS OF OPERATIONS

Patients' Welfare Association (the Association) is a Social Welfare Organization carrying out welfare activities at Civil Hospital, Karachi. The Association was established in the year 1979. It is registered under Voluntary Social Welfare Agencies (registration and Control) Ordinance, 1961 with Director of Social Welfare Affairs, Government of Sindh vide Reg. DSW(S)/399 of 1981 dated December 31, 1981.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting standards comprise of International Financial Reporting Standards for Medium-Sized Entities (IFRS for SMEs) applicable to non-corporate entities issued by the Institute of Chartered Accountants of Pakistan.

2.2 Basis of measurement

These financial statements have been prepared under historical cost convention except as disclosed in the accounting policies herein below.

2.3 Functional and presentation currency

The financial statements are presented in Pakistani rupees (Rs.), which is the Association's functional and presentation currency.

2.4 Foreign currency translation

Foreign currency transactions are translated into Pakistani rupees (Rs.) using the exchange rates prevailing at the date of the transactions. Assets and liabilities in foreign currencies are translated at the rate of exchange prevailing at the reporting date. Exchange gains and losses are recognised in the statement of income and expenditure.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the presentation of these financial statements are set out below. These policies have been consistently applied for the year presented, unless otherwise stated.

3.1 Property, plant and equipment

Items of property, plant and equipment are stated at written down value. Depreciation charge is based on the reducing balance method at the rates specified in note 4 to the financial statements. Depreciation on additions is charged from the month the asset is put into use, whereas depreciation is charged upto months in which asset is disposed off, in the year of disposal. The assets' residual values and useful lives are reviewed periodically and adjusted if it impacts on depreciation.

Maintenance and normal repairs are charged to statement of income and expenditure as and when incurred. Major renewals and improvements are capitalized and the assets so replaced, if any, are retired.

Gain and loss on disposal of fixed assets is accounted for in the statement of income and expenditure currently.

3.2 Intangible asset

Intangibles are stated at cost less accumulated amortisation and impairment losses, if any. Amortisation is charged on the reducing balance method as the rates specified in notes 5 of the financial statements.

Amortisation is charged to the statement of income and expenditure by applying the reducing balance method at the rates specified in relevant note.

Costs associated with maintenance of intangible assets are charged to income and expenditure account in the year in which they are incurred.

3.3 Stock in hand

Stock in hand includes reagent and allied, antiseras, medicines, injections and screening reagents. Stock in hand is valued at cost and recorded using first-in first-out method.

3.3 Donation in kind

Donation in kinds are recorded at their fair value at the date of receipt in the relevant head of account, depending upon the nature of item received.

3.4 Cash and cash equivalents

For the purposes of cash flow statement, cash and cash equivalents consists of cash in hand and balances with banks net of borrowings not considered to be in the nature of financing activities.

3.5 Revenue recognition

Donations & grants either in cash or in kind are recorded on receipts basis. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

3.6 Fund account

a) Unrestricted funds

Unrestricted funds represents resources over which the association has discretionary control and are available for the various programs and administration of the association.

b) Restricted funds

Restricted funds represents resources subject to donor imposed restrictions.

Any surplus remaining in restricted funds is transferred to unrestricted funds, if permitted by the donors or agreement between the Association and the donor(s).

3.7 Taxation

The association claims tax credit equal to one hundred per cent of the tax payable under section 100C of Income Tax Ordinance, 2001, including minimum tax and final taxes payable. Therefore, no provision for taxation has been recorded in these financial statements for current year.

Note	2022 Rupees	2021 Rupees
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4 PROPERTY AND EQUIPMENT WRITTEN DOWN VALUE

Operating fixed assets	4.1	22,428,517	23,403,969
Capital work in progress	4.2	32,878,042	-
		<u>55,306,559</u>	<u>23,403,969</u>

4.1 Operating Fixed Assets

Particulars	30-Jun-22					Rate %
	Written Down Value As at July 01, 2021	Additions for the year	Disposals (written down value)	Depreciation for the year	Written Down Value As at June 30, 2022	
Structural improvement-Blood bank building	2,645,192	-	(14,664)	(263,053)	2,367,475	10%
Structural improvement-Laboratory building	1,042,431	-	-	(104,243)	938,188	10%
Blood bank - Equipment	17,186,022	1,041,082	-	(1,744,703)	16,482,401	10%
Laboratory - Equipment	706,126	-	-	(70,613)	635,513	10%
Drug bank Fittings	110,478	9,000	-	(11,723)	107,755	10%
Office equipment	795,389	306,071	(7,382)	(83,526)	1,010,552	10%
Vehicles	18,156	-	-	(1,816)	16,340	10%
Thalassemia Day Care Centre	900,175	93,991	(36,181)	(87,692)	870,293	10%
Total rupees - 2022	23,403,969	1,450,144	(58,227)	(2,367,369)	22,428,517	
Total rupees - 2021	26,176,572	1,122,220	(1,294,382)	(2,600,441)	23,403,969	

Particulars	30-Jun-21					Rate %
	Written Down Value As at July 01, 2020	Additions for the year	Disposals (written down value)	Depreciation for the year	Written Down Value As at June 30, 2021	
Blood Bank - Building & Renovation	3,102,259	-	(163,157)	(293,910)	2,645,192	10%
Laboratory - Building & Renovation	1,158,257	-	-	(115,826)	1,042,431	10%
Blood Bank - Equipment	19,242,783	828,750	(975,953)	(1,909,558)	17,186,022	10%
Laboratory - Equipment	798,988	118,270	(132,673)	(78,459)	706,126	10%
Drug Bank Fittings	122,753	-	-	(12,275)	110,478	10%
Office Equipment	839,265	67,100	(22,599)	(88,377)	795,389	10%
Vehicles	20,173	-	-	(2,017)	18,156	10%
Thalassemia Day Care Centre	892,094	108,100	-	(100,019)	900,175	10%
Total rupees - 2021	26,176,572	1,122,220	(1,294,382)	(2,600,441)	23,403,969	
Total rupees - 2020	26,176,572	1,122,220	(1,294,382)	(2,600,441)	23,403,969	
	18,398,216	10,735,350	(43,683)	(2,910,573)	26,179,310	

	Note	2022 Rupees	2021 Rupees
4.2	Capital work in progress		
	Opening balance	-	-
	Additions made during the year	4.2.1 32,878,042	-
	Closing balance	<u>32,878,042</u>	<u>-</u>
4.2.1	Patients' Welfare Association received various equipment for blood bank services under the Safe Blood Transfusion Project, phase 2, funded by KFW Development Bank - Germany in cooperation with Government of Pakistan.		
4.3	Allocation of depreciation expense for the year is as follow:		
	Blood bank	2,007,756	2,203,468
	Laboratory	174,856	194,285
	Administration	97,503	103,217
	Thalassemia day care	4.1 87,692	100,019
		<u>2,367,807</u>	<u>2,600,989</u>
5	Intangible assets		
	Opening net book value	2,190	2,738
	Amortization charge for the year	(438)	(548)
	Closing net book value	<u>1,752</u>	<u>2,190</u>
6	INVESTMENTS		
	Investments at cost	6.1 10,000,000	10,000,000
	Matured during the year	(10,000,000)	-
		<u>-</u>	<u>10,000,000</u>
6.1	This relates to investment of endowment fund amounts to Nil (2021: Rs.10 million) made in Meezan Amdan Certificates. The range of rates of profits on these term deposits was between 5% and 10% per annum.		
7	STOCK		
	Reagent and antisera kits	10,647,072	2,945,725
	Medicines and injections	4,276,834	3,288,828
	Blood bags	418,120	945,014
		<u>15,342,026</u>	<u>7,179,567</u>

	Note	2022 Rupees	2021 Rupees
8 LOAN, ADVANCES AND PREPAYMENTS			
Loan and advances to staff		683,038	219,623
Prepayments		29,000	-
Income tax withheld at source		1,127,883	936,206
		<u>1,839,921</u>	<u>1,155,828</u>
9 SECURITY DEPOSIT			
Deposit against drinking water supply		<u>25,125</u>	<u>22,000</u>
10 CASH AND BANK BALANCES			
Cash in hand		123,146	656,934
Cash at bank			
Local currency accounts			
Current account		20,987,616	21,210,105
Saving account	10.1	115,204,867	67,268,978
		136,192,483	88,479,083
Foreign currency account		804,214	705,087
		<u>137,119,843</u>	<u>89,841,104</u>
10.1	This carry markup rate of 6.5% (2021: 2.75% to 2.90%) per annum.		
11 RESTRICTED FUNDS			
Endowment fund	11.1	<u>13,551,906</u>	<u>12,612,545</u>
11.1 Endowment fund			
Opening balance		12,612,545	12,612,545
Received during the year		939,361	-
Utilised during the year		-	-
		<u>13,551,906</u>	<u>12,612,545</u>

11.2 This fund was received as endowment fund and had been invested in the saving account as mentioned in note 10 by executive board of the Association and will not be utilized. However, the profits generated from this investment will be used for the services provided by the Association or can be reinvested.

	Note	2022 Rupees	2021 Rupees
12	ACCOUNTS PAYABLE		
	Reagent / anti sera (Blood bank)	1,162,079	11,395,103
	Medicine and injection	1,808,889	75,896
	Reagent / anti sera (Diagnostic laboratory)	12,042	131,025
		<u>2,983,010</u>	<u>11,602,024</u>
13	ACCRUED AND OTHER LIABILITIES		
	Accrued expenses	482,343	2,872,883
	Other liabilities	235,567	107,509
		<u>717,910</u>	<u>2,980,392</u>
14	INCOME		
	Donation	14.1 139,668,485	140,131,019
	Other income	14.2 426,434	1,308,903
	Government Grant	14.3 50,000,000	77,500,000
		<u>190,094,919</u>	<u>218,939,922</u>
14.1	Donations		
	Zakat	88,195,875	73,915,640
	Donations	16,020,049	26,046,149
	Donation in kind	35,452,561	40,169,230
		<u>139,668,485</u>	<u>140,131,019</u>
14.2	Other income		
	Bank Profit	99,520	862,015
	Exchange gain	252,914	439,588
	Souvenir	74,000	7,300
		<u>426,434</u>	<u>1,308,903</u>
14.3	Government Grant		
	Grant from Government of Sindh	50,000,000	75,000,000
	Zakat and Ushr	-	2,500,000
		<u>50,000,000</u>	<u>77,500,000</u>

	Note	2022 Rupees	2021 Rupees
15 BLOOD BANK EXPENSES			
Reagent and antisera consumed		40,152,955	42,234,000
Salaries and allowances		22,697,774	21,822,102
Blood bags	15.1	30,970,680	30,602,436
Printing and stationery		1,226,686	1,119,639
Repair and maintenance		864,349	1,320,935
Depreciation		2,007,756	2,203,468
Miscellaneous		126,152	149,078
		<u>98,046,352</u>	<u>99,451,658</u>
16 LABORATORY EXPENSES			
Reagent / antisera		143,375	772,415
Repair and maintenance		6,085	15,030
Salaries and allowances		60,117	30,790
Depreciation		174,856	194,285
Miscellaneous		480	1,500
		<u>384,913</u>	<u>1,014,020</u>
17 ADMINISTRATIVE EXPENSES			
Salaries and allowances		6,764,041	7,383,910
Advertisement for donation		1,026,862	582,568
Printing and stationery		99,967	1,117,701
Security service		543,368	651,930
Repair and maintenance		387,362	1,817,609
Miscellaneous		301,510	295,970
Water expense		178,295	224,830
Telephone expenses		187,619	204,393
Conveyance expense		39,800	81,390
Postage		13,063	17,585
Fees and subscription		762,000	184,570
Audit fee		200,000	178,200
Accountancy services		62,008	117,163
Other expenses		10,000	10,000
Finance cost		3,230	8,828
Depreciation		97,503	103,217
Miscellaneous		150	6,025
		<u>10,676,778</u>	<u>12,985,889</u>

18 **OTHER EXPENSE**

Loss on disposal of fixed assets

38,727

1,094,382

19 **DEFICIT OF INCOME OVER EXPENDITURE ON THALASSEMIA SERVICES**

The Health Department, Government of Sindh (HDS) has provided necessary equipment to the Association in respect of Thalassemia Day-care Centre (TDC) in terms a memorandum of understanding executed between HDS and Association. The Association is responsible for operations of TDC. The income and expenditure relating to TDC is as follows:

		2022 Rupees	2021 Rupees
Income	21.1	2,066,816	4,328,100
Expenditure		<u>(27,920,305)</u>	<u>(28,702,847)</u>
		<u>(25,853,489)</u>	<u>(24,374,747)</u>
19.1 Income			
Zakat		1,639,680	4,328,100
Donation		427,136	-
		<u>2,066,816</u>	<u>4,328,100</u>
19.2 Expenditure			
Medicine and injection		12,309,463	12,305,224
TDC blood consumption	TDC	9,440,490	11,514,906
Salaries and allowances		5,484,305	4,507,093
Diagnostic lab expense		568,880	258,440
Depreciation		87,692	100,019
Repair and maintenance		26,520	3,300
Printing and stationery		1,865	7,885
Miscellaneous		1,090	5,980
		<u>27,920,305</u>	<u>28,702,847</u>

20 **CONTINGENCIES AND COMMITMENTS**

20.1 **Contingencies**

There were no contingencies as at the reporting date (2021: nil).

20.2 Commitments

There were no commitments as at the reporting date (2021: nil).

21 NUMBER OF EMPLOYEES

The number of employees as at the year end were 84 (2021: 90)

22 TRANSACTIONS WITH RELATED PARTIES

No transactions were undertaken with related parties during the year.

23 CORRESPONDING FIGURES

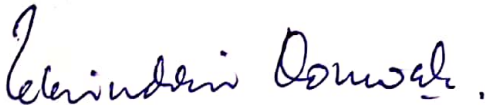
Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison. However, no significant reclassification has been made during the year.

24 DATE FOR AUTHORIZATION FOR ISSUE

The Board of Trustees authorized these financial statements for issue on 18 FEB 2023 by the general body of the association.

25 GENERAL

Figures have been rounded off to the nearest rupee, unless stated otherwise.



PATRON



PRESIDENT