



**A. K. Nair & CO.**  
**CHARTERED ACCOUNTANTS**

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## **INDEPENDENT AUDITORS' REPORT**

**To The Members of M/S India Institute for Critical Action Centre in Movement (CACIM)**

### **Report on the Standalone Financial Statements**

#### **Opinion**

We have audited the accompanying financial statements of **M/S India Institute for Critical Action Centre in Movement (CACIM)** ("the Company"), which comprise the Balance Sheet as at March 31, 2024 and the Statement of Profit and Loss for the year ended and cash flow statement, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 subject to of Notes to Accounts, of the state of affairs of the Company as at March 31, 2024 and its profit and loss for the year ended on that date.

#### **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.



## **Responsibility of Management 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 of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement 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.

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

## **Auditor's Responsibility for the Audit of the Financial Statements**

Our objective is 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. 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 Company'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 standalone 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

#### **Report on Other Legal and Regulatory Requirements**

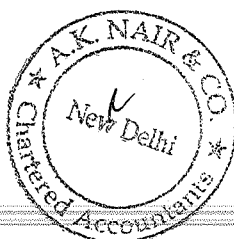
As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the company as we consider appropriate and according to the information and explanations given to us, a statement on the matters specified in the paragraph 3 and 4 of the order is not applicable.

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 standalone 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 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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, the company is under exempt category vide Notification No. G.S.R. 583(E) dated 13th June 2017, therefore, not applicable; and
- 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, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations and its impact on its financial position in its financial statements.
- ii. The Company does not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses. The Company did not have any derivative contracts as on March 31, 2024.
- iii. There are no amounts required to be transferred by the Company, to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software, hence we are unable to comment on audit trail feature of the said software.



- h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to the Company.

For A. K. Nair & Co.  
Chartered Accountants  
Firm's Registration No.: 011075N

Ashish Aggarwal  
Partner  
Membership No. 514308



Date: 02/09/2024  
Place: New Delhi  
UDIN: 24514308BKESAY3406

**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
R-21, GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049  
CIN: U74899DL2005NPL138493

**BALANCE SHEET AS AT 31st MARCH, 2024**

Rs. In "000"

Particulars		Note No.	As at 31 March, 2024	As at 31 March, 2023
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' funds</b>			
	(a) Share capital	<b>A</b>	20.00	20.00
	(b) Reserves and surplus	<b>B</b>	4,723.94	2,183.94
	(c) Money received against share warrants			
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Long-term borrowings		-	-
	(b) Deferred tax liabilities (net)		-	-
	(c) Other long-term liabilities		-	-
	(d) Long-term provisions		-	-
<b>3</b>	<b>Current liabilities</b>			
	(a) Short-term borrowings		-	-
	(b) Trade payables	<b>C</b>	2,756.94	828.64
	(c) Other current liabilities	<b>D</b>	3,720.05	769.13
	(d) Short-term provisions		-	-
	<b>TOTAL</b>		<b>1,773.06</b>	<b>3,801.71</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Fixed assets			
	(i) Tangible assets	<b>E</b>	474.40	307.30
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
	(v) Fixed assets held for sale		-	-
	(b) Non-current investments		-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances		-	-
	(e) Other non-current assets		-	-
<b>2</b>	<b>Current assets</b>			
	(a) Current investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and cash equivalents	<b>F</b>	648.52	2,920.27
	(e) Short-term loans and advances	<b>G</b>	464.14	393.13
	(f) Other current assets	<b>H</b>	186.00	181.00
	<b>TOTAL</b>		<b>1,773.06</b>	<b>3,801.71</b>

See accompanying notes forming part of the financial statements


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For AK Nair & Co  
Chartered Accountants  
FRN: 0111075N

Ashish Aggarwal  
Partner  
M.No. 514308



For and on behalf of Board of Directors

  
Director  
Mahesh Kumar Gaur  
07322593

  
Director  
Malathi Adusumalli  
10373579

Place: New Delhi

Date : 02/09/2024

UDIN : 24514308BRESA43406

**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
R-21,GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049  
CIN: U74899DL2005NPL138493

**STATEMENT OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024**

Rs. In "000"

Particulars		Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
<b>A</b>	<b>Income</b>			
<b>1</b>	Revenue from operations (gross)	<b>I</b>	36,776.97	41,662.37
	Unspent Grant from Previous Year		80.12	2,528.42
<b>2</b>	Other income	<b>J</b>	352.04	49.39
<b>3</b>	<b>Total revenue (1+2)</b>		<b>37,209.14</b>	<b>44,240.17</b>
<b>4</b>	Expenses for Social Activities	<b>K</b>	43,916.94	42,266.90
<b>5</b>	Depreciation and amortization expense		200.07	122.04
	<b>Total expenses</b>		<b>44,117.01</b>	<b>42,388.94</b>
<b>6</b>	<b>Income / (expenditure) before exceptional and extraordinary items and tax (3 - 4)</b>		<b>(6,907.87)</b>	<b>1,851.23</b>
<b>7</b>	Exceptional items			
<b>8</b>	<b>Income / (Expenditure) before extraordinary items and tax (5 ± 6)</b>		<b>(6,907.87)</b>	<b>1,851.23</b>
<b>9</b>	Extraordinary items			
<b>10</b>	<b>Income / (Expenditure) before tax (7 ± 8)</b>		<b>(6,907.87)</b>	<b>1,851.23</b>
<b>11</b>	<b>Tax expense:</b>			
	(a) Current tax expense for current year		-	-
	(b) (Less): MAT credit (where applicable)		-	-
	(c) Current tax expense relating to prior years		-	-
	(d) Net current tax expense		-	-
	(e) Deferred tax		-	-
<b>12</b>	<b>Income / (Expenditure) from continuing operations (9 ± 10)</b>		<b>(6,907.87)</b>	<b>1,851.23</b>
<b>13.i</b>	<b>Earnings per share (2000 Equity shares of 10/- each): (In Rupees)</b>			
	(a) Basic			
	(i) Continuing operations		(3,453.94)	926
	(ii) Total operations		(3,453.94)	926
	(b) Diluted			
	(i) Continuing operations		(3,453.94)	926
	(ii) Total operations		(3,453.94)	926
<b>13.ii</b>	<b>Earnings per share (excluding extraordinary items)(2000 Equity shares of 10/- each):</b>			
	(a) Basic			
	(i) Continuing operations		(3,453.94)	926
	(ii) Total operations		(3,453.94)	926
	(b) Diluted			
	(i) Continuing operations		(3,453.94)	926
	(ii) Total operations		(3,453.94)	926

See accompanying notes forming part of the financial statements

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For AK Nair & Co  
Chartered Accountants  
FRN: 011075N

Ashish Aggarwal  
Partner  
M.No. 514368



For and on behalf of Board of Directors

Director  
Mahesh Kumar Gaur  
07322593

Director  
Malathi Adusumalli  
10373579

Place: New Delhi

Date : 02/09/2024

UDIN: 2451H208BIKESA43406

**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
**R-21, GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049**  
**CIN: U74899DL2005NPL138493**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024**

Rs. In "000"

Sr. No.	Particulars	As At 31st March 2024	As At 31st March 2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net profit / (Loss) before tax	(6,907.87)	1,851.23
	Adjustments for:		
	Depreciation & amortisation	200.07	122.04
	Bad Debts	-	-
	GST Written Off	-	-
	Loss on Fixed Assets	-	-
	<b>Operating profit before working capital changes</b>	<b>(6,707.80)</b>	<b>1,973.27</b>
	<b>Changes in working capital</b>		
	Adjustments for (increase) / decrease in operating assets:		
	Trade receivables	-	-
	Short term loan and advances	(71.00)	(188.11)
	Other current assets	(5.00)	187.99
	<b>Adjustments for increase / (decrease) in operating liabilities:</b>	<b>(6,783.80)</b>	<b>1,973.15</b>
	Trade payables	-	-
	Other current liabilities	2,950.92	255.71
	Short term provisions	1,928.30	(2,079.29)
	Short term Borrowings	-	-
	<b>Cash generated from operations</b>	<b>(1,904.58)</b>	<b>149.57</b>
	Net income tax paid	-	-
	<b>Net cash flow from operating activities</b>	<b>(1,904.58)</b>	<b>149.57</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Sale of fixed assets	-	-
	Purchase of fixed assets	(367.17)	(223.19)
	Purchase of Non- Current Investments	-	-
	<b>Net cash flow from investing activities</b>	<b>(2,271.75)</b>	<b>(73.62)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Net cash flow from financial activities	-	-
<b>D</b>	<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(2,271.75)</b>	<b>(73.62)</b>
<b>E</b>	Cash and cash equivalents at the beginning of the year	2,920.27	2,993.89
<b>F</b>	Cash and cash equivalents at the end of the year	648.52	2,920.27
<b>G</b>	<b>Net increase / (decrease) in cash and cash equivalents (F-E)</b>	<b>(2,271.75)</b>	<b>(73.62)</b>

**Notes:**

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard (AS) - 3 on Cash Flow Statement.
- Components of Cash and cash equivalents include cash, bank balances in current account as disclosed under Note No.14 of the Financial Statements.

As per our report of even date attached

For AK Nair & Co  
Chartered Accountants  
FRN - 011075N

Ashish Aggarwal  
Partner  
M.No. 514308



For and on behalf of Board of Directors

*(Signature)*  
Director  
Mahesh Kumar Gaur  
07322593

*(Signature)*  
Director  
Malathi Adusumalli  
10373579

Place: New Delhi

Date : 02/09/2024  
UDIN : 24514308BMESA43406



**Notes No. A**

Notes forming part of the financial statements

Rs. In "000"

Ref. No.	Particulars	As at 31 March, 2024	As at 31 March, 2023
		Number of shares	Rs.
1	(a) Authorised 50,000 Equity Shares of Rs. 10/- each	5,000	5,000
	Total	5,000	5,000
	(b) Issued, Subscribed and fully paid up 2000 Equity Shares of Rs. 10/- each	2,000	20
	Total	2,000	20,000

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Ref. No.	Particulars	Opening Balance	Fresh issue	Bonus	ESOP	Conversion	Buy back	Other changes (give details)	Closing Balance
	Equity shares with voting rights Year ended 31 March, 2022								
	- Number of shares	2,000	Nil	Nil	Nil	Nil	Nil	Nil	2,000
	- Amount (Rs. 10 Each)	20,000	Nil	Nil	Nil	Nil	Nil	Nil	20,000
	Year ended 31 March, 2023								
	- Number of shares	2,000	Nil	Nil	Nil	Nil	Nil	Nil	2,000
	- Amount (Rs. 10 Each)	20,000	Nil	Nil	Nil	Nil	Nil	Nil	20,000

(iii) Details of shares held by each shareholder holding more than 5% shares:

Ref. No.	Name of shareholder	As at 31 March, 2024	As at 31 March, 2023
		Number of shares held	% holding in that class of shares
1(ii)	(1)Equity shares with voting rights		
	Naveen Chander	400	20%
	Kishan Kaljaye	400	20%
	Rajendra Ravi	600	30%
	Purnima Gupta	600	30%



**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
**R-21, GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049**  
**CIN: U74899DL2005NPL138493**

**Note No. B**

**Reserves and surplus**

Ref. No.	Particulars	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
B(i)	Surplus / (Deficit) in Statement of Profit and Loss		
	Opening balance	2,183.94	332.71
	Add: Profit / (Loss) for the year	-6,907.87	1,851.23
	<b>Closing balance</b>	<b>-4,723.94</b>	<b>2,183.94</b>

**Note C**

**Trade payables**

	Particulars	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Trade Payables- Due to MSME	98.34	64.33
	Trade Payables- Due to Non MSME	2,658.61	764.31
	<b>Total</b>	<b>2,756.94</b>	<b>828.64</b>

\*\* Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management. The entire closing balance represents the principal amount payable to these enterprises.

**Note D**

**Other Current Liabilities**

	Particulars	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Other Current Liabilities	3,720.05	769.13
	<b>Total</b>	<b>3,720.05</b>	<b>769.13</b>



**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
**R-21, GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049**  
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**SCHEDULE E: FIXED ASSETS**

Particulars	W.D.V as on 31/03/2023	More than 180 Days	Less than 180 Days	Sale / Deduction	Total	Rate	Depreciation	Rs. In "000"
								W.D.V as on 31/03/2024
Office Equipment	4.59	33.96	28.46	-	67.01	15%	7.92	59.09
Water Purifier	6.45	6.49	-	-	12.94	15%	1.94	11.00
Printer & Fax	27.85	18.60	-	-	46.45	15%	6.97	39.49
Mobile	23.51	-	-	-	23.51	15%	3.53	19.98
Computer	183.62	236.57	12.09	-	432.27	40%	170.49	261.78
Furniture & Fixture	61.29	51.01	-	-	92.29	10%	9.23	83.06
<b>Total</b>	<b>307.30</b>	<b>326.63</b>	<b>40.54</b>	<b>-</b>	<b>674.47</b>		<b>208.07</b>	<b>474.40</b>
	<b>206.16</b>	<b>150.73</b>	<b>72.47</b>	<b>-</b>	<b>429.35</b>		<b>122.04</b>	<b>307.30</b>



**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
**R-21,GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049**  
**CIN: U74899DL2005NPL138493**

**Note F**

**Cash and cash equivalents**

	<u>Particulars</u>	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	<b>a. Balances with banks</b>		
	HDFC -2278 (FCRA)	259.31	610.66
	HDFC-14635	120.87	116.05
	State Bank of India	23.53	1,968.80
	SBI A/c No 40518371072	25.56	26.21
	SBI A/c No. 40526763401	15.94	20.22
	SBI A/c No. 40526763682	12.00	12.65
	SBI A/c No 40558230929	19.58	118.99
	SBI A/c No 40601462658	6.09	1.27
	SBI A/c No 40518371141	165.55	45.35
	<b>b. Cash on hand</b>		
	Cash on Hand	0.08	0.08
	<b>Total</b>	<b>648.52</b>	<b>2,920.27</b>

**Note G**

**Short-term loan and Advances**

	<u>Particulars</u>	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Short term loans & Advances	464.14	393.13
	<b>Total</b>	<b>464.14</b>	<b>393.13</b>

**Note H**

**Security Deposits**

	<u>Particulars</u>	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Security-office rent	186.00	181.00
	<b>Total</b>	<b>186.00</b>	<b>181.00</b>



**INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)**  
**R-21,GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049**  
**CIN: U74899DL2005NPL138493**

**Note I**

**Revenue from operations**

	<u>Particulars</u>	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Grant Income _ FCRA	36,776.97	41,662.37
	Unspent Grant from Previous Year	80.12	2,528.42
	<b>Total</b>	<b>36,857.10</b>	<b>44,190.79</b>

**Note J**

**Other Income**

	<u>Particulars</u>	As at 31 March, 2024	As at 31 March, 2023
		(Rs.)	(Rs.)
	Interest on Fixed Deposit _ Non FCRA	12.06	38.20
	Balance written back	339.71	-
	Other Income	0.27	11.19
	<b>Total</b>	<b>352.04</b>	<b>49.39</b>



INDIA INSTITUTE FOR CRITICAL ACTION CENTRE IN MOVEMENT (CACIM)  
R-21, GROUND FLOOR, SOUTH EXTEN. PART -2, NEW DELHI -110049  
CIN: U74899DL2005NPL138493

**Note K**

**Expenses for Social Activities**

Particulars	For the year ended 31 March, 2024	For the year ended 31 March, 2023
	In Rs.	In Rs.
Project Expenses	40,104.65	37,843.63
Administration Expenses	3,812.29	4,423.28
<b>Total</b>	<b>43,916.94</b>	<b>42,266.90</b>



Notes forming integral part of Annual Accounts

**SCHEDULE I - SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**SIGNIFICANT ACCOUNTING POLICIES**

1. The Company's financial statements are prepared under the historical cost convention in accordance with applicable Accounting Standards and relevant presentational requirements of the Companies Act, 2013.
2. The company follows mercantile system of Accounting.
3. All fixed are accounted for at gross cost. The asset are written off as depreciation charged for the year except for Rs. 1/- per asset, which is carried forward for future purpose.

**Notes on Accounts:**

1. In the opinion of management no other liabilities either certain or contingent, exist as on 31st March 2024 other than those which have been provided for in the accounts.
2. The Company has been registered under Section (25) of the Companies Act, 1956 on 8th July 2005 Now called Section (8) Company under Company act 2013.
3. All debit/credit balances of parties are as per books of accounts of the company are subject to confirmation & reconciliation.
4. Previous year figures are regrouped as wherever is necessary for tax exemption with the current year figures.
5. Contingent Liabilities :- As per Income Tax Portal there is Default amounting to Rs.93,903/- payable by the company.
6. The details of dues of Micro, Small and Medium Enterprises as per MSMED Act, 2006 to the extent such parties have been identified by the Management from the available documents/information is as below:-

Details of dues to Micro, Small and Medium Enterprises as per MSMED Act, 2006	As at March 31, 2024	As at March 31, 2023
Principal amount:	98.34	64.33
Interest due thereon remaining unpaid to any suppliers as at the end of each accounting year		
Interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprises Development Act, 2006 along with the amounts of the payments made to the suppliers beyond the appointed day during each accounting year		
Amount of Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro Small and Medium Enterprises Development Act, 2006.		
Amount of Interest accrued and remaining unpaid at the end of each accounting year, and:		
Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprises Development Act, 2006.		

As per Management decision, no interest is booked on outstanding remaining unpaid beyond 45 days as per MSME Act.

**7 Key Managerial Persons**

**Directors:**

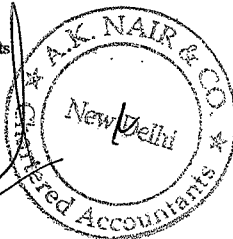
Kishan Kaljaye  
Purnima Gupta (upto 30.10.2023)  
Vishwas Philip Jadhav (upto 30.11.2023)  
Mahesh Kumar Gaur (From 30.11.2023)  
Malathi Adusumalli (From 30.10.2023)

8. As the company is not for Profit Organization which is registered u/s 8 of the Companies Act 2013, therefore, ratios are not applicable.
9. The FCRA Renewal request vide file no. 8302692021 has been rejected by the M.C.A. in June 2024.

As per our report of even date attached

For AK Nair & Co.  
Chartered Accountants  
FRN : 011075N

Ashish Aggarwal  
Partner  
M.No. 544308



For and on behalf of Board of Directors

Director  
Mahesh Kumar Gaur  
07322593

Director  
Malathi Adusumalli  
10373579

Date: 02/09/2024  
UDIN: 24511308BKE5A43406