



# S. Sahoo & Co.

Chartered Accountants

## Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To,  
The Members,  
CHARKHA  
12A, Third Floor, Vasant Apartment,  
Vasant Vihar, New Delhi-110057

1. This Report is issued in accordance with the terms of our engagement with **Charkha** (the 'Society') having Registration no. 231650999 under the FCRA.
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2021, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2021, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

### Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and Annexure in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.

### Auditor's Responsibility



5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to the accounts to these Foreign Contribution Financial Statements 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 Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

## **Opinion**

9. In our opinion and basis the utilisation certificates submitted by the sub-recipients, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31<sup>st</sup> March 2021 are prepared, in all material respects, in accordance with the basis of accounting described in notes to accounts annexed to these Foreign Contribution Financial Statements.

## **Basis of accounting and restriction on distribution or use**

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.



11. The report is addressed to and provided to the members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

**For & on behalf of-**  
**S. Sahoo & Co.**  
Chartered Accountants  
FRN No. 322952E



*S. Sahoo*

**CA Subhajit Sahoo, FCA, LLB**  
**Partner**  
MM No. 057426

**Date:** 17.12.2021  
**Place:** New Delhi  
**UDIN:** 21057426AAABJN1777

**CHARKHA**

12A 3rd FLOOR VASANT APARTMENT, VASANT VIHAR, NEW DELHI- 110057

**FOREIGN PROJECTS**

AMOUNT IN INR

BALANCE SHEET AS AT 31 <sup>st</sup> MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b>SOURCES OF FUND</b>			
<b>I. FUND BALANCES</b>			
a. General Fund	[01]	2,10,052.12	1,40,449.69
b. Project Fund	[02]	21,31,308.00	19,10,439.43
c. Asset Fund	[03]	2,16,308.00	2,48,644.00
<b>TOTAL</b>		<b>25,57,668.12</b>	<b>22,99,533.12</b>
<b>APPLICATION OF FUND</b>			
<b>I. FIXED ASSETS</b>			
Opening Written Down Value	[04]	2,48,644.00	3,06,693.00
Less: Depreciation		32,336.00	58,049.00
Closing Written Down Value	[ I ]	<b>2,16,308.00</b>	<b>2,48,644.00</b>
<b>II. CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
a. Current Assets	[05]	73,080.00	26,796.00
b. Cash & Bank Balances	[06]	20,66,314.12	22,45,582.12
c. Investment		4,00,000.00	-
	<b>A</b>	<b>25,39,394.12</b>	<b>22,72,378.12</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS</b>			
Current Liabilities	[07]	1,98,034.00	2,21,489.00
	<b>B</b>	<b>1,98,034.00</b>	<b>2,21,489.00</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>23,41,360.12</b>	<b>20,50,889.12</b>
<b>TOTAL</b>	<b>[ I+II ]</b>	<b>25,57,668.12</b>	<b>22,99,533.12</b>

Significant Accounting Policies and Notes to Accounts

[11]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf  
S. Sahoo & Co.  
Chartered Accountants  
FRN:322952E



CA Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on behalf  
Charkha

For CHARKHA  
Tilak Mukherji  
Tilak Mukherji  
President

For CHARKHA  
Anil Singh  
Treasurer  
Treasurer

Place: New Delhi  
Date: 17.12.2021

## CHARKHA

12A 3rd FLOOR VASANT APARTMENT, VASANT VIHAR, NEW DELHI- 110057

FOREIGN PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b><u>I. INCOME</u></b>			
Grant In Aid	[08]	27,47,000.00	14,20,880.43
Other Income	[09]	1,09,412.00	88,303.00
<b>TOTAL</b>		<b>28,56,412.00</b>	<b>15,09,183.43</b>
<b><u>II. EXPENDITURE</u></b>			
Program Expenditures	[10]	21,77,476.00	12,35,412.00
Administrative Expenditures		3,88,465.00	4,02,070.00
Depreciation	[04]	32,336.00	58,049.00
Less: Transferred to Asset Fund		32,336.00	58,049.00
		-	-
<b>TOTAL</b>		<b>25,65,941.00</b>	<b>16,37,482.00</b>
<b><u>III. EXCESS OF INCOME OVER EXPENDITURE</u></b>			
	<b>[I - II]</b>	<b>2,90,471.00</b>	<b>(1,28,298.57)</b>
Transferred to General Fund		18,891.00	87,393.00
Transferred to Project Fund		2,71,580.00	(2,15,691.57)
<b>TOTAL</b>		<b>2,90,471.00</b>	<b>(1,28,298.57)</b>

Significant Accounting Policies and Notes to Accounts

[11]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf  
S. Sahoo & Co.  
Chartered Accountants  
FRN:-322952E



CA Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on behalf  
Charkha

For CHARKHA  
  
Tilak Mukherji  
President

For CHARKHA  
  
Anil Singh  
Treasurer

Place: New Delhi  
Date: 17.12.2021

**CHARKHA**

12A 3rd FLOOR VASANT APARTMENT, VASANT VIHAR, NEW DELHI- 110057

FOREIGN PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021			
	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
<b>RECEIPTS</b>			
Opening Balance			
Cash in Hand		4,344.00	-
Cash at Bank		22,41,238.12	20,90,098.69
Donation/Grant in Aid	[08]	27,47,000.00	14,20,880.43
Other Income		1,09,012.00	88,303.00
Loans & Advances Received		-	2,83,782.00
<b>TOTAL</b>		<b>51,01,594.12</b>	<b>38,83,064.12</b>
<b>PAYMENT</b>			
Program Expenditures	[10]	21,77,476.00	12,35,412.00
Administrative Expenditures		3,88,465.00	4,02,070.00
Loans & Advances Paid		69,339.00	-
Investment made during the year		4,00,000.00	
Closing Balance			
Cash in Hand		7,239.00	4,344.00
Cash at Bank		20,59,075.12	22,41,238.12
<b>TOTAL</b>		<b>51,01,594.12</b>	<b>38,83,064.12</b>

Significant Accounting Policies and Notes to Accounts

[17]

[11]

The schedules referred to above form an integral part of the Financial Statement.

For & on behalf  
S. Sahoo & Co.  
Chartered Accountants  
FRN:-322952E



CA Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on behalf :  
Charkha

For CHARKHA  
Tilak Mukherji  
President

For CHARKHA  
Anil Singh  
Treasurer

Place: New Delhi  
Date: 17.12.2021

**CHARKHA**

12A 3rd FLOOR VASANT APARTMENT, VASANT VIHAR, NEW DELHI- 110057

**FOREIGN PROJECTS**

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2020-21	F.Y. 2019-20
<b>SCHEDULE [01] : GENERAL FUND</b>		
Opening Balance	1,40,449.69	53,056.69
Add: Excess of Income Over Expenditure	18,891.00	87,393.00
Add: Transfer from Project Fund	50,711.43	
<b>TOTAL</b>	<b>2,10,052.12</b>	<b>1,40,449.69</b>
<b>SCHEDULE [02] : PROJECT FUND</b>		
<b>[A] Human Capabilities Foundation 20-21</b>		
<b>Project Title: Strengthening Charka Feature Services</b>		
Opening Balance	-	-
Add: Grant Received during the year	27,47,000.00	-
Less: Utilized during the Year	11,80,842.00	-
<b>Total [A]</b>	<b>15,66,158.00</b>	<b>-</b>
<b>[B] Human Capability Foundation</b>		
<b>Project Title: Building bridges with Communications: Creating two way communication networks</b>		
Opening Balance	6,97,888.00	21,26,131.00
Add: Grant Received during the year	-	44,351.00
Less: Utilized during the Year	6,53,706.00	14,72,594.00
Less: Transferred to General Fund	44,182.00	-
<b>Total [B]</b>	<b>-</b>	<b>6,97,888.00</b>
<b>[C] LUSH Cosmetics Inc.</b>		
<b>Project Title: Creating two way communication networks for empowering women</b>		
Opening Balance	12,12,551.43	-
Add: Grant Received during the year	-	13,76,529.43
Less: Utilized during the Year	6,40,872.00	1,63,978.00
Less: Transferred form General Fund	6,529.43	-
<b>Total [C]</b>	<b>5,65,150.00</b>	<b>12,12,551.43</b>
<b>Total Project Fund [A+B+C]</b>	<b>21,31,308.00</b>	<b>19,10,439.43</b>
<b>SCHEDULE [03] : ASSET FUND</b>		
Opening Balance	2,48,644.00	3,06,693.00
Add: Asset Purchase during the year	-	-
Less: Deletion during the year	-	-
Less: Depreciation Transferred from Income & Expenditure Account	32,336.00	58,049.00
<b>TOTAL</b>	<b>2,16,308.00</b>	<b>2,48,644.00</b>
<b>SCHEDULE [05] : CURRENT ASSETS</b>		
TDS Receivable	60,431.00	26,658.00
TDS Receivable 20-21	4,049.00	-
Field Advance	-	138.00
Accrued Interest	8,600.00	-
<b>TOTAL</b>	<b>73,080.00</b>	<b>26,796.00</b>



For CHARKHA  
  
 Tilak Mukherji  
 President

For CHARKHA  
  
 Treasurer

SCHEDULE [06] : CASH & BANK BALANCE

Cash in Hand	7,239.00	4,344.00
Cash at Bank	20,59,075.12	22,41,238.12
<b>TOTAL</b>	<b>20,66,314.12</b>	<b>22,45,582.12</b>

SCHEDULE [07] : CURRENT LIABILITIES

Inter Branch Account	1,03,232.00	1,96,289.00
Payable to Creditors	20,050.00	25,200.00
Expenses Payable	44,062.00	-
TDS Payable	30,690.00	-
	<b>1,98,034.00</b>	<b>2,21,489.00</b>

SCHEDULE [08] : GRANT IN AID

Human Capability Foundation	-	44,351.00
Human Capability Foundation 20-21	27,47,000.00	-
LUSH Cosmetics Inc.	-	13,76,529.43
<b>TOTAL</b>	<b>27,47,000.00</b>	<b>14,20,880.43</b>

SCHEDULE [09] : OTHER INCOME

Bank Interest	1,09,012.00	88,303.00
Liability written off	400.00	-
	<b>1,09,412.00</b>	<b>88,303.00</b>

SCHEDULE [10] : GRANT RELATED EXPENSES

HUMAN CAPABILITY FOUNDATION 20-21

[A] Program Expenditures

Writer & Prof	70,000.00	-
Training Of Trainers	1,52,550.00	-
Media Awards	1,40,000.00	-
Honorarium to Coordinator, Resource person and Editorial Staff	56,000.00	-
Media -Website- Social Media	1,11,508.00	-
Jury Awards	29,296.00	-
Project Leader Salary	2,40,000.00	-
Project Co-Ordinator Salary	1,29,048.00	-
State Coordinator	88,929.00	-
<b>SUB-TOTAL [A]</b>	<b>10,17,331.00</b>	<b>-</b>

[B] Administrative Expenditures

Rent	1,12,750.00	-
Repair & Maintenance	23,198.00	-
office cleaning	7,010.00	-
local conveyance	1,538.00	-
staff welfare	612.00	-
Electricity & water charges	8,404.00	-
Printing & stationery	500.00	-
Admin Cost	9,499.00	-
<b>SUB-TOTAL [B]</b>	<b>1,63,511.00</b>	<b>-</b>

**TOTAL [A+B]**

**11,80,842.00** -



For CHARKHA  
Tilak Mukherji  
President

For CHARKHA  
Treasurer



**HUMAN CAPABILITY FOUNDATION**

**Project Title: Building bridges with Communications: Creating two way communication networks**

**[A] Program Expenditures**

Orientation Workshops with Local Youth	13,724.00	1,95,529.00
Writing Skills Workshops	46,777.00	1,78,123.00
5 Media Awards	1,38,289.00	1,61,711.00
Generating, Editing, Translating and Placement of Articles	1,14,630.00	3,17,370.00
Media Interaction	35,840.00	75,453.00
Jury for Media Awards	30,000.00	15,000.00
Effective and Efficient Programme Management	-	41,048.00
State Coordinator Salary	1,22,734.00	65,200.00
Project Coordinator Salary	1,00,131.00	37,000.00
Project leader Salary	3,952.00	15,000.00
<b>SUB-TOTAL [A]</b>	<b>6,06,077.00</b>	<b>11,01,434.00</b>

**[B] Administrative Expenditures**

Travelling expenses	-	900.00
Staff Welfare	-	5,863.00
Professional Charges	-	8,848.00
CEO Salary	-	3,00,000.00
Office Cleaning	2,400.00	15,404.00
Communication Expenses	-	9,130.00
Utility Expenses	-	1,268.00
Printing & Stationary	-	1,547.00
Rent	41,000.00	27,700.00
Repair & Maintenance	-	500.00
Admin Cost	4,229.00	-
<b>SUB-TOTAL [B]</b>	<b>47,629.00</b>	<b>3,71,160.00</b>

**TOTAL [A+B]**

**6,53,706.00 14,72,594.00**

**LUSH COSMETICS INC**

**Project Title: Creating two-way communication networks for empowering women**

**[A] Program Expenditures**

Orientation W'shop with Local Youth	-	7,900.00
Writing Skills, W'shop-Local Youth	3,068.00	18,416.00
Generating, Editing, Translation & Placement of Article	2,68,000.00	25,500.00
Media Interaction	28,000.00	-
Project leader Salary	1,65,000.00	82,162.00
State Coordinator-Project Leader	90,000.00	-
<b>SUB-TOTAL [A]</b>	<b>5,54,068.00</b>	<b>1,33,978.00</b>

**[B] Administrative Expenditures**

Professional Charges	-	30,000.00
Rent	63,550.00	-
Office Cleaning	8,200.00	-
Internet Charges	4,425.00	-
Printing & Stationery	2,020.00	-
Office Expenses	8,609.00	-
<b>SUB-TOTAL [B]</b>	<b>86,804.00</b>	<b>30,000.00</b>

**TOTAL [A+B]**

**6,40,872.00 1,63,978.00**



For CHARKHA  
Tilak Mukherjee  
Secretary

For CHARKHA  
Treasurer

OTHER ADMINISTRATIVE EXPENSES

Local Conveyance Expenses	938.00	580.00
Employee Benefits & Salaries	3,000.00	200.00
Printing & Stationary	-	90.00
Interest & Penalty	-	40.00
Staff Welfare	2,115.00	-
Audit Fees	82,600.00	-
Office Cleaning	338.00	-
Meeting Expenses	1,530.00	-
<b>TOTAL</b>	<b>90,521.00</b>	<b>910.00</b>
Total Program expenditure	21,77,476.00	12,35,412.00
Total Administrative expenditure	3,88,465.00	4,02,070.00
	<b>25,65,941.00</b>	<b>16,37,482.00</b>



For CHARKHA

*Tilak Mukherji*  
Tilak Mukherji  
President

For CHARKHA

*[Signature]*  
Treasurer

**CHARKHA**

12A 3rd FLOOR VASANT APARTMENT, VASANT VIHAR, NEW DELHI- 110057

FOREIGN PROJECTS  
SCHEDULE [04]: FIXED ASSETS

AMOUNT IN INR

PARTICULARS	Net Assets as at		Addition		Deletion	Net Assets as at 31.03.2021	Rate of Dep.	Depreciation During the year	Written Down Value as at 31.03.2021
	01.04.2020		> 6 months	< 6 months					
<b>ASSETS OUT OF GRANT FUND:</b>									
<i>Computers &amp; Accessories</i>									
Laptop, Computer & Printer	13,027.00				-	13,027.00	40%	5,211.00	7,816.00
Projector	9,806.00				-	9,806.00	15%	1,471.00	8,335.00
<i>Furniture &amp; Fixtures</i>									
Furniture & Fixture	95,952.00				-	95,952.00	10%	9,595.00	86,357.00
<i>Office Equipments</i>									
EPABX	5,880.00					5,880.00	15%	882.00	4,998.00
Electrical Equipment	68,408.00					68,408.00	10%	6,841.00	61,567.00
Coffee Machine	7,543.00					7,543.00	15%	1,131.00	6,412.00
Refrigerator	4,111.00					4,111.00	15%	617.00	3,494.00
Camera	39,924.00					39,924.00	15%	5,989.00	33,935.00
Water Purifier	3,993.00					3,993.00	15%	599.00	3,394.00
<b>TOTAL</b>	<b>2,48,644.00</b>					<b>2,48,644.00</b>		<b>32,336.00</b>	<b>2,16,308.00</b>



For CHARKHA  
Tilak Mukherjee  
President

For CHARINHA  
Treasurer

**CHARKHA**  
**Schedules forming parts of the Foreign Financial Statements**

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**Notes to Financial Statements**

**1. Background**

CHARKHA is incorporated as a society and has as its office in New Delhi registered under Societies Registration Act, 1960.

CHARKHA is registered under Section 12A of the Income Tax Act, 1961.

Further, CHARKHA has been granted registration/renewal from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions bearing registration No. 231650999.

CHARKHA receives funds for charitable purposes in India. Charkha works towards the social and economic inclusion of marginalized communities in remote and conflict areas through the creative use of media. Many of these areas are highly inaccessible and socially, economically and politically unstable.

**2. Basis of Preparation**

The financial statements of CHARKHA have been prepared on the accrual basis of accounting in accordance with the Generally Accepted Accounting Principles (“GAAP”) in India. These financial statements comply with the Accounting Standards notified by the Central Government to the extent applicable.

**2.1 Summary of Significant accounting policies**

**(a) Use of estimates**

The preparation of financial statements in conformity with the accounting policies described below requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of expenses and related incomes. Actual results could differ from those estimated. Any revision to accounting estimates is recognised prospectively in current and future periods. As such there is no event which requires such disclosure or presentation.

**(b) Tangible Fixed assets**

Fixed assets are stated at historical cost. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.

**(c) Depreciation**

Depreciation is provided on all fixed assets at the rates applicable to arrive at the Written Down Value so as to present the Fixed Assets to give a True and Fair view of the Fixed Assets.



## CHARKHA

### Schedules forming parts of the Foreign Financial Statements

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**(d) Provisions and contingent liabilities and contingent assets**

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

**(e) Contributions received and income recognition.**

**Grants** are contributions received from Foreign and Indian sources. It collectively assists the projects in meeting their program goals and objectives.

**(f) Expenditure**

CHARKHA implements its programmes for strengthening marginalized communities through creative activities.

**(g) Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Computer	40%
Other Office Equipment	15%

**(h) Bank Interest:** Interest earned on savings bank is reflected under the Income & Expenditure Account. The interest received is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2020 to 31.03.2021 in the savings bank account.

**(i) Project Fund:** Project fund has been shown in the financial statement for the year 2020-21 due to which there was regrouping.

**(j) Payment to Board Members:** No Payment was made from FC funds to Board Member during the financial year 2020-21.



## CHARKHA

### Schedules forming parts of the Foreign Financial Statements

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#### NOTES TO ACCOUNTS

1. Income and expenses incurred out of Foreign Grants are generally disclosed as per the requirements of the Rule 5 of Foreign Contribution Regulation Rule 2011.
2. Previous year figures have been re-grouped to the extent possible.
3. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **Charkha**.
4. **The Organization is registered under :**
  - a) The organization is a Society registered under the provisions of Societies Registration Act
  - b) Under section 12A of the Income Tax Act, 1961 vide registration No. C-433 dated 15.04.1996. The organization has submitted the Income Tax Return for the financial year 2017-18 before the due date.
  - c) Under section 80G of the Income Tax Act, 1961 vide registration No. DEL-CE23219-5092011/1891 dated 15.09.2011.
  - d) FCRA vide registration no. – 231650999 dated 11.10.2004 with The Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2017-18 before the due date.
  - e) PAN of the Organization is AAATC4629B
  - f) TAN of the organization is DELC05088G

For & on behalf of  
S. Sahoo & Co.  
Chartered Accountants  
FRN: 322952E

CA Subhajit Sahoo, FCA, LLB  
Partner  
MM No: 057426

Place: New Delhi  
Date: 17.12.2021



For & on behalf of  
Charkha

For CHARKHA

Tilak Mukherji  
President  
Tilak Mukherji  
President

For CHARKHA

Anil Singh  
Treasurer