



JAWAHAR.U. B.Com., FCA  
Chartered Accountant  
Membership No: 217315

**INDEPENDENT AUDITOR'S REPORT**

To the Members of  
**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**

**Opinion**

We have audited the standalone financial statements of **SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**, which comprise the balance sheet as at 31st March 2019, and the statement of Income and Expenditure, the cash flow statement and notes to the financial statements, including 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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and its Surplus and the cash flow statement 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.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. (Description of each key audit matter in accordance with SA 701.) - NIL

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## **Responsibilities of Management and Those Charged with Governance 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 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance cash flows 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 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.

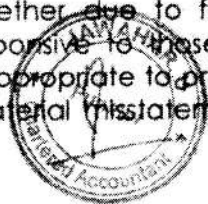
Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### Report on Other Legal and Regulatory Requirements

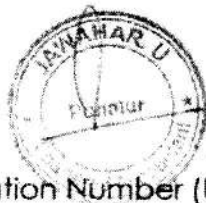
1. The statement on the matters specified as required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of Sub-section (11) of section 143 of the Act are not applicable to the Company.
2. As required by section 143(3) of the 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 purpose 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 and Statement of Income and Expenditure and 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 Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e. On the basis of written representations received from the directors as on March 31, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2019 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 A".

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 which would impact its financial position
- ii) The Company does not have any long-term contracts requiring a provision for material foreseeable losses.
- iii) The Company does not have any amounts required to be transferred to the Investor Education and Protection Fund.

Place: Punalur

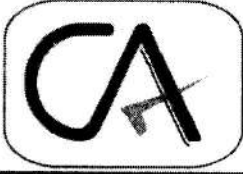
Date: 19/10/19



*J. J. J.*  
JAWAHAR U. B.Com, FCA  
Chartered Accountant  
Membership No-217315

Unique Document Identification Number (UDIN) for this report is 19217315AAAADF8446

Shri Shopping Centre  
TB Junction, Punalur, 691331



JAWAHAR.U. B.Com., FCA  
Chartered Accountant  
Membership No: 217315

**"Annexure A"**

**To the Independent Auditor's Report of even date on the Standalone Financial Statements of SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**

**Report on the Internal Financial Controls under Clause (f) 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 **SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM** as of March 31, 2019 in conjunction with our audit of the standalone 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. 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 Companies Act, 2013.

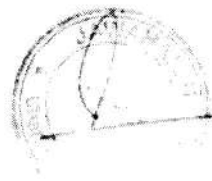
**Auditors' Responsibility**

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 applicable to an audit of Internal Financial Controls and, 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-

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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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 March 31, 2019, 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: Punalur  
Date: 19/10/19



*Jawahar U. B. Com. FCA*  
**JAWAHAR.U. B.Com. FCA**  
**Chartered Accountant**  
**Membership No-217315**  
Sara Shopping Complex  
TB Junction, Punalur, 691331

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**BALANCE SHEET AS AT MARCH 31, 2019**

Particulars	Note No.	As at March 31, 2019	As at March 31, 2018
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' funds</b>			
(a) Share Capital	1	-	-
(b) Reserves and Surplus	2	281,445,234.14	265,535,165.55
<b>2. Non-current liabilities</b>			
(a) Long Term Borrowings	3	-	-
(b) Provision For Subscription	4	714,370.00	764,184.00
<b>3. Current liabilities</b>			
(a) Other Current Liabilities	5	33,119,684.23	28,398,437.23
<b>Total</b>		<b>315,279,288.37</b>	<b>294,697,786.78</b>
<b>II. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Fixed assets	6		
(i) Tangible Assets		221,523,011.94	227,181,230.94
(ii) Capital Work-in-Progress		-	-
<b>2. Current assets</b>			
(a) Cash and Bank Balances	7	82,569,885.68	56,232,440.09
(b) Other Current Assets	8	11,186,390.75	11,284,115.75
<b>Total</b>		<b>315,279,288.37</b>	<b>294,697,786.78</b>

See accompanying notes forming part of the financial statements

For & on behalf of the Board of Directors

**Sd/-**  
General Secretary

**Sd/-**  
President

Place: Kollam  
Date:19-10-2019

As per my report attached  
**JAWAHAR.U**  
Chartered Accountant

**Sd/-**

**JAWAHAR.U, B.Com, FCA**  
Membership No.217315  
Place: Punalur  
Date:19-10-2019

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2019**

Particulars	Note No.	For the year ended March 31, 2019	For the year ended March 31, 2018
<b>Revenue from Operations</b>	9		
SNDP Yogam Incomes		26,195,381.30	34,827,272.95
Regional Office Incomes		390,954.00	371,694.00
Yoganadham Incomes		10,629,838.10	10,633,177.00
Colleges Incomes		71,668,294.69	68,064,093.26
<b>Total Incomes</b>		<b>108,884,468.09</b>	<b>113,896,237.21</b>
<b>Expenses:</b>			
Employee Costs	10	37,127,340.00	33,593,275.00
<b>Other Expenses</b>	11		
SNDP Yogam		20,158,254.67	10,231,712.42
Regional Office		31,086.00	35,223.50
Yoganadham		7,949,237.90	8,840,571.45
Colleges		14,756,844.93	11,550,506.73
Finance Costs	12	-	19,432.00
Depreciation and Amortization expense	6	26,236,805.00	27,054,302.00
<b>Total Expenditures</b>		<b>106,259,568.50</b>	<b>91,325,023.10</b>
Surplus/-Deficit Before tax		2,624,899.59	22,571,214.11
Tax expenses:	13		
(1) Current tax		-	-
(2) Deferred tax		-	-
<b>Surplus/-Deficit for the period</b>		<b>2,624,899.59</b>	<b>22,571,214.11</b>

See accompanying notes forming part of the financial statements

For & on behalf of the **Board of Directors**

**Sd/-**  
General Secretary

**Sd/-**  
President

Place: Kollam  
Date: 19-10-2019

As per my report attached  
**JAWAHAR.U**  
Chartered Accountant

**Sd/-**

**JAWAHAR.U, B.Com, FCA**  
Membership No.217315  
Place: Punalur  
Date: 19-10-2019

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**CASH FLOW STATEMENT AS AT MARCH 31, 2019**

	As at March 31, 2019	As at March 31, 2018
<b>A Cash Flow from Operating Activities</b>		
Surplus/Deficit before tax	2,624,899.59	22,571,214.11
<b>Adjustments:-</b>		
Depreciation and Amortisation	26,236,805.00	27,054,302.00
Finance Cost	-	19,432.00
Interest on Fixed Deposit	-477,441.99	-857,103.26
Interest on Micro loan	-	-125,899.40
PSE Fund(25% transferred to I&E A/c)	-41,800.00	-37,372.50
Operating profit/(Loss) before working capital changes	28,342,462.60	48,624,572.95
<b>Changes in Working Capital:-</b>		
<b>Adjustments for (increase)/decrease in operating assets</b>		
Other current assets	97,725.00	742,795.60
<b>Adjustments for increase/(decrease) in operating liabilities</b>		
Non current liabilities	-49,814.00	-3,718,599.00
Other current liabilities	4,721,247.00	956,722.00
	4,769,158.00	-2,019,081.40
Cash generated from operation	33,111,620.60	46,605,491.55
Income Tax (paid)/refund	-	-
<b>Net cash flow from/(used in) operating activities(A)</b>	<b>33,111,620.60</b>	<b>46,605,491.55</b>
<b>B Cash flow from Investing Activities</b>		
Capital Expenditure on Fixed Assets	-20,578,586.00	-29,156,728.00
Interest on Fixed Deposit	477,441.99	857,103.26
<b>Net cash flow from/(used in) investing activities(B)</b>	<b>-20,101,144.01</b>	<b>-28,299,624.74</b>
<b>C Cash flow from Financing Activities</b>		
Capital Income (Donations)	-	-
Capital Income (PSE Fund)	167,200.00	149,490.00
Capital Income (Relief Fund)	1,677,550.00	1,053,250.00
Capital Income (Flood Relief Fund)	11,482,219.00	-
Capital Income (Building Fund-Yogam HO)	-	378,000.00
Proceeds from Long term Borrowings	-	-
Repayment of long term borrowings	-	-
Finance cost paid	-	-19,432.00
Interest on Micro loan	-	125,899.40
<b>Net cash flow from/(used in) financing activities(C)</b>	<b>13,326,969.00</b>	<b>1,687,207.40</b>
<b>Net increase/(decrease) in cash and cash equivalents(A+B+C)</b>	<b>26,337,445.59</b>	<b>19,993,074.21</b>
Cash and cash equivalents at the beginning of the year	56,232,440.09	36,239,365.88
Cash and cash equivalents at the end of the year	82,569,885.68	56,232,440.09
<b>Note:1</b> Cash and cash equivalents at the end of the year		
(a) Cash on Hand	1,082,861.04	1,973,985.24
(b) Balance with Banks	75,200,694.33	48,380,071.53
(c) Fixed Deposit with Banks	6,286,330.31	5,878,383.32
<b>Total</b>	<b>82,569,885.68</b>	<b>56,232,440.09</b>

**Note:2** The above cash flow statement has been prepared under the indirect method as per Accounting Standard -3 on Cash Flow Statement.

For & on behalf of the Board of Directors

**Sd/-**  
General Secretary

As per my report attached

**JAWAHAR.U**  
Chartered Accountant

**Sd/-**

**Sd/-**  
President

**JAWAHAR.U**  
Membership No.217315  
Place: Punalur  
Date:19-10-2019

Place: Kollam  
Date:19-10-2019

**SREE NARAYANĀ DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2019**

**1 Share Capital**

SNDP Yogam, Kollam is a company limited by guarantee under section 25 of the Companies Act, 1956 (Now corresponding to section 8 of the Companies Act-2013). There is no share capital for the company.

**2 Reservices & Surplus**

Particulars	As at 31-03-2019	As at 31-03-2018
<b>Donations</b>		
Opening balance	208,662,667.25	208,662,667.25
(+) Current year	-	-
	<u>208,662,667.25</u>	<u>208,662,667.25</u>
General Reserve	133,283.01	133,283.01
General Education Fund	22,951.39	22,951.39
Education Fund	24,516,058.65	24,516,058.65
Sathabdi Smaraka Building Fund	3,223,525.00	3,223,525.00
SNSS Mandiram Fund	14,133,941.40	14,133,941.40
Other Fund	-77,500.00	-77,500.00
Social Welfare Fund	1,000.00	1,000.00
Welfare Fund	25,764.25	25,764.25
Yogam Head Office Building Fund	1,037,500.00	1,037,500.00
Tsunami Relief Fund	77,986.30	77,986.30
	<u>43,094,510.00</u>	<u>43,094,510.00</u>
<b>PSE Fund</b>		
Opening balance	1,778,519.45	1,666,401.95
(+) Current year transfer	167,200.00	149,490.00
(-) Transferred to statement of Profit & Loss	41,800.00	37,372.50
Closing balance	<u>1,903,919.45</u>	<u>1,778,519.45</u>
<b>Relief Fund</b>		
Opening balance	42,618,480.15	41,565,230.15
(+) Received During the year	3,208,500.00	3,034,500.00
(-) Paid During the year	1,530,950.00	1,981,250.00
Closing balance	<u>44,296,030.15</u>	<u>42,618,480.15</u>
<b>Flood Relief Fund</b>		
Opening balance	-	-
(+) Received During the year	15,558,819.00	-
(-) Paid During the year	4,076,600.00	-
Closing balance	<u>11,482,219.00</u>	-
<b>Surplus</b>		
Opening balance	-30,619,011.30	-53,190,225.41
(+) Surplus/Deficit for the current year	2,624,899.59	22,571,214.11
(+/-) Adjustments	-	-
Closing balance	<u>-27,994,111.71</u>	<u>-30,619,011.30</u>
<b>Total</b>	<b><u>281,445,234.14</u></b>	<b><u>265,535,165.55</u></b>
<b>Non-current liabilities</b>		
<b>3 Long Term Borrowings</b>		
<b>Un Secured</b>		
<b>Term loans</b>		
from KSBCDC Bank	-	-
from other Banks	-	-
<b>Total</b>	<u>-</u>	<u>-</u>
<b>4 Provision For Subscription</b>		
Provision for Subscriptions of Yoganadham Magazine	714,370.00	764,184.00
<b>Total</b>	<b><u>714,370.00</u></b>	<b><u>764,184.00</u></b>

Rs 7,14,370/- (Previous Year-7,64,184/-) is the provision for Yoganadham Magazine with subscription for more than 12 Months

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2019**

<b>5</b>	<b>Other Current Liabilities</b>		
	Yoganadham's	4,739,716.00	4,270,930.00
	Others(RO, HO & Colleges)	28,379,968.23	24,127,507.23
	<b>Total</b>	<b>33,119,684.23</b>	<b>28,398,437.23</b>
<b>7</b>	<b>Cash &amp; bank balance</b>		
	<b>Cash &amp; Cash Equivalent</b>		
	Cash on hand	1,082,861.04	1,973,985.24
	Balances with banks		
	In current account	75,200,694.33	48,380,071.53
	Others		
	In Deposit Account		
	Adimali College FD	1,806,817.00	1,575,196.00
	Others-FD	4,479,513.31	4,303,187.32
	( With More than 12 Month Maturity Period)		
	<b>Total</b>	<b>82,569,885.68</b>	<b>56,232,440.09</b>
<b>8</b>	<b>Other Current Assets</b>		
	Current Assets and Loans and Advnaces	5,199,176.75	5,296,901.75
	Micro Credit Scheme	3,721,357.00	3,721,357.00
	Candidate Deposit	5,000.00	5,000.00
	Commissionerate, Trivandrum (PF)	293,073.00	293,073.00
	Reserve Fund for Med College, Kodungalloor	800,000.00	800,000.00
	Electricity Deposit	290,036.00	290,036.00
	Deposit Others	777,748.00	777,748.00
	Security Deposit for Room in Kottayam MC	100,000.00	100,000.00
	<b>Total</b>	<b>11,186,390.75</b>	<b>11,284,115.75</b>

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**

Notes on Accounts for the year ended March 31, 2019

**Schedule-6 Fixed Assets**

Sl No	Particulars	Gross Block		Depreciation			Net Block			
		Cost as on 31-03-2018	Additions	Total Cost as on 31-03-2019	Total Upto 31-03-2018	Sale / Transfer	Depreciation for the year	Total Upto 31-03-2019	WDV as on 31-03-2018	WDV as on 31-03-2019
1	Furniture and Fixtures	18,658,465.35	1,176,940.00	19,835,405.35	13,932,371.29	-	1,837,272.00	15,789,643.29	4,706,094.06	4,045,762.06
2	Library Books	4,708,345.17	266,171.00	4,974,516.17	4,197,483.18	-	242,667.00	4,440,150.18	510,861.99	534,365.99
3	Plant and Machinery	21,146,231.78	2,516,095.00	23,662,326.78	13,618,822.19	-	2,600,263.00	16,219,065.19	7,527,409.59	7,443,241.59
4	Car and Vehicles	3,039,673.50	-	3,039,673.50	2,667,263.80	-	116,304.00	2,783,567.80	372,409.70	256,105.70
5	Computers	13,518,510.00	780,040.00	14,298,550.00	12,595,076.85	-	669,465.00	13,264,541.85	923,433.15	1,034,008.15
6	Land	10,340,000.00	-	10,340,000.00	-	-	-	-	10,340,000.00	10,340,000.00
7	Buildings	14,078,834.39	-	14,078,834.39	2,547,917.00	-	1,095,437.00	3,643,354.00	11,530,917.39	10,435,480.39
8	Building	277,777,396.22	15,839,340.00	293,616,736.22	86,507,291.16	-	19,675,397.00	106,182,688.16	191,270,105.06	187,434,048.06
	Total	363,267,456.41	20,578,586.00	383,846,042.41	136,086,225.47	-	26,236,805.00	162,323,030.47	227,181,230.94	221,523,011.94
	Previous Year	334,110,728.41	29,156,726.00	363,267,456.41	109,031,923.47	-	27,054,302.00	136,066,225.47	225,078,804.94	227,181,230.94

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2019**

Particulars	Figures as at 31st March 2019	Figures as at 31st March 2018
<b>9 Income from Operation</b>		
<b>SNDP Yogam</b>		
Sale of Rules and Other Items	65,650.00	42,850.00
Other Incomes	856,525.00	801,459.00
Other Receipts	626,467.80	318,095.05
Registration Fee	4,240.00	9,200.00
Membership Fee	313,160.50	289,023.00
Bank Interest	1,037,870.00	600,267.00
Income from SNSS Building	1,950,024.00	1,970,899.00
25% of PSE Fund Collected During the year	41,800.00	37,372.50
Interest Received on Micro Loans	-	125,899.40
Record Value	377,273.00	196,405.00
GST Collected	351,005.00	181,362.00
Donations	20,571,366.00	30,254,441.00
<b>Total</b>	<b>26,195,381.30</b>	<b>34,827,272.95</b>
<b>Regional Office</b>		
Sale of Rules and Other Income	165,644.00	119,964.00
Membership Fee	14,260.00	9,180.00
Vivaha Sambhavana	211,050.00	242,550.00
<b>Total</b>	<b>390,954.00</b>	<b>371,694.00</b>
<b>Yoganadham</b>		
Subscription Income ( See Note-a)	10,198,827.00	9,285,435.00
Advertisement Charges Received	329,594.00	1,320,610.00
Miscellaneous Income	20,000.00	-
Rent	-	-
GST Collected	81,417.10	27,132.00
<b>Total</b>	<b>10,629,838.10</b>	<b>10,633,177.00</b>
<b>Colleges</b>		
Students Fee Collected	64,172,387.00	61,215,469.00
Application Fee	219,300.00	198,850.00
Exam Fee Collected	719,727.00	806,009.00
Grant Received(Institution Share)	851,505.00	731,075.00
Miscellaneous Income	472,937.00	316,612.00
Sports and Union Election Fee	279,165.00	241,975.00
Matriculation	4,720.00	-
Special Fee & Other Fee	2,143,540.00	1,472,705.00
Alumni Fee	5,400.00	4,800.00
Magazine Fee	125,500.00	149,250.00
Exam Remuneration	71,206.70	-
Merit Seat Fee from LBS	-	-
Professional Tax Collected	159,060.00	186,570.00
EPF Deducted	811,246.00	1,004,333.00
ESI Deducted	172,929.00	58,574.00
Bank Interest	1,459,671.99	1,677,871.26
<b>Total</b>	<b>71,668,294.69</b>	<b>68,064,093.26</b>

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2019**

**Note-a**

During the year subscription collected amounted to Rs. 1,06,17,799.00 (Previous Year-Rs. 95,17,100.00) Subscribers have been enrolled under half yearly, yearly, three-year and Six-year subscription schemes. A provision of Rs.54,54,086.00 (Previous Year-Rs.50,35,114.00)has been made as prepaid subscription to be taken credit in the Income and Expenditure Account in future years. An amount of Rs.1,01,98,827.00(Previous Year-Rs.92,85,435.00)is recognized as income relating to the current year

	Particulars	Figures as at 31st March 2019	Figures as at 31st March 2018
10	<b>Employee Cost</b>		
	Head Office	1,852,495.00	1,690,262.00
	Yoganadham	354,000.00	426,000.00
	Colleges	34,920,845.00	31,477,013.00
	<b>Total</b>	<b>37,127,340.00</b>	<b>33,593,275.00</b>
11	<b>Other Expenses</b>		
	<b>SNDP Yogam</b>		
	Expenses on SNSS Building	386,741.00	379,173.00
	Repairs and Maintenance	582,850.00	654,650.00
	General and Administrative Expenses	9,794,371.00	6,567,539.95
	Repairs and Maintenance School & Colleges	3,473,883.00	1,586,654.00
	Travelling Expenses	447,255.00	373,658.00
	Provident Fund Remittance	169,392.00	205,779.00
	Bank Charges	2,162.67	2,651.47
	Education Scholarship Paid	-	83,632.00
	Chief Ministers Distress Relief Fund	5,000,000.00	-
	Paid to Statutory Auditor		
	Audit Fees	125,000.00	250,000.00
	Other Professional Charges	176,600.00	127,975.00
	<b>Total</b>	<b>20,158,254.67</b>	<b>10,231,712.42</b>
	<b>Regional Office</b>		
	General & Administrative Expenses	31,086.00	35,223.50
	<b>Total</b>	<b>31,086.00</b>	<b>35,223.50</b>
	<b>Yoganadham</b>		
	General & Administrative Expenses	7,949,237.90	8,840,571.45
	<b>Total</b>	<b>7,949,237.90</b>	<b>8,840,571.45</b>
	<b>Colleges</b>		
	College Expenses	9,874,570.68	7,466,315.80
	General & Administrative Expenses	4,882,274.25	4,084,190.93
	<b>Total</b>	<b>14,756,844.93</b>	<b>11,550,506.73</b>
12	<b>Finance Cost</b>		
	Interest on loan from KSBCDC	-	19,432.00
	<b>Total</b>	<b>-</b>	<b>19,432.00</b>
13	<b>Tax Expenses</b>		

SNDP Yogam is a company registered under section 25 of the Companies Act (Now corresponding to section 8 of the Companies Act-2013).The Company has been granted exemption from Income Tax under section 12A read with section 12AA of the Income Tax Act, 1961. There is no tax expenses (Current and Deffered Tax).

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31,2019**

**Significant accounting policies**

**14 Basis of preparation**

The financial statements are drawn up in accordance with historical cost convention and on the accrual basis of accounting except as otherwise stated. The Accounting standards, relevant provisions of the Companies Act, 2013, Guidelines given by the ICAI for NPO's have been adopted to the extent they are applicable in the preparation of financial statement.

**15 Use of estimates**

The preparation of the financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known/materialise.

**16 Tangible fixed assets**

Fixed assets are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. The cost of tangible fixed assets includes taxes ( Other than those subsequently recoverable from Tax Authorities), duties, freight and other incidental expenses related to the acquisition and installation of the respective assets

**17 Depreciation on Fixed Assets**

The Depreciation on Fixed Assets is provided on WDV Method. The company has applied the estimated useful lives as specified in Schedule II. Assets costing less than Rs. 5,000 are fully depreciated in the year of purchase.

**18 Impairment of Assets**

Impairment loss, if any, is provided to the extent, the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of an asset's net selling price, and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

**19 Employee Benefits**

Short term Employee benefits have been provided and charged to revenue. The Company's post employment, retirement Benefit is provided for by means of Gratuity, provision for which will impute as and when applicable.

**20 Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and revenue can be reliably measured.

**21 Foreign Currency Transactions**

There is no foreign currency transactions for the year ended 31st March 2019 and 31st March 2018

**22 The accounts of SNDP Yogam includes the following**

- (a) SNDP Yogam Head Office Account
- (b) SNDP Yogam Managed Colleges
- (c) SNDP Yogam Yoganadham Weekly
- (d) SNDP Yogam Regional Office Accounts

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2019**

**23 Audit Fee and Consultancy Fees Paid**

Particulars	31st March 2019	31st March 2018
Stutaory Audit Fees	125,000.00	125,000.00
Other Professional Charges	176,600.00	127,975.00
<b>Total</b>	<b>301,600.00</b>	<b>252,975.00</b>

**24 Other Disclosures**

(a) Contingent Liability not Provided for: NIL ( PY - NIL)

(b) Theres is no dues to micro, small and medium enterprises as on 31-03-2019

(c) Expenditure in Foreign Currency is NIL ( PY - NIL)

(d) Previous year figures have been reworked / regrouped / reclassified wherever necessary to confirm to the current year presentation.

For & on behalf of **Board of Directors**

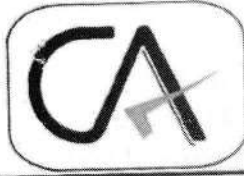
As per our report of attached

**Sd/-**  
General Secretary

**JAWAHAR.U**  
Chartered Accountant

**Sd/-**  
President  
Place: Kollam  
Date:19-10-2019

**Sd/-**  
**JAWAHAR.U, B.Com, FCA**  
Membership No.217315  
Place: Punalur  
Date:19-10-2019



## **INDEPENDENT AUDITOR'S REPORT**

The Members of

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**

### **Opinion**

We have audited the standalone financial statements of **SREE NARAYANA DHARMA PARIPALANA YOGAM**, which comprise the balance sheet as at 31st March 2020, the statement of Income and Expenditure, the Statement of Cash Flows and notes to the financial statements, including 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 Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its surplus 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.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Website: www.cajawahar.com



#### **Residence:**

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Komalamkunnu,  
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Ph: +91 475 2219212

[Description of each key audit matter in accordance with SA 701.]

### **Responsibilities of Management and Those Charged with Governance 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 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance cash flows 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 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 Responsibilities for the Audit of the Financial Statements**

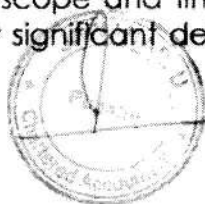
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional 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. Under section 143(3)(l) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

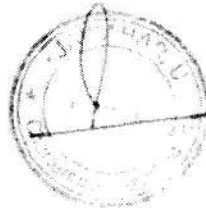
1. The Report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of Sub-section (11) of section 143 of the Companies Act 2013, since our opinion and according to the information and explanations given to us, the said order is not applicable to the Company.
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 purpose 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, Statement of Income and Expenditure and 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 Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e. On the basis of written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March

31, 2020 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 A".

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 which would impact its financial position
- ii) The Company does not have any long-term contracts requiring a provision for material foreseeable losses.
- iii) The Company does not have any amounts required to be transferred to the Investor Education and Protection Fund.



**JAWAHAR.U, B.Com, FCA**  
Chartered Accountants  
Membership No-217315

*Jawahar U*  
Sara Shopping Complex  
T B Junction, Punalur  
Kerala, 691331

UDIN-

Place: Punalur

Date: 17/12/20

Unique Document Identification Number (UDIN) for this document is  
20217315AAAAJQ1480



JAWAHAR.U. B.Com., FCA  
Chartered Accountant  
Membership No: 217315

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT** (Referred to in

paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **SREE NARAYANA DHARMA PARIPALANA YOGAM** of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 **SREE NARAYANA DHARMA PARIPALANA YOGAM** (the "Company") as of March 31, 2020 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

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

The Board of Directors of the Company 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 (the "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 respective 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 Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company 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") issued by the ICAI and the Standards on Auditing prescribed under Section

143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require

that we comply with ethical requirements and plan and perform the audit to

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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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

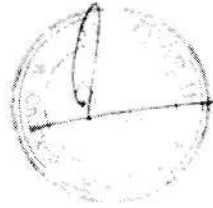
### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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.

In our opinion, to the best of our information and according to the explanations given to us, 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 March 31, 2020, based on the internal financial 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 ICAI



**JAWAHAR.U, B.Com, FCA**  
Chartered Accountants  
Membership No-217315

Sara Shopping Complex  
T B Junction, Punalur  
Kerala, 691331

Place: Punalur  
Date: 17/12/20

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM  
BALANCE SHEET AS AT MARCH 31, 2020**

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' funds</b>			
(a) Share Capital	1	-	-
(b) Reserves and Surplus	2	27,96,53,601.36	28,14,45,234.14
<b>2. Non-current liabilities</b>			
(a) Other Long Term Liabilities	3	-	93,16,846.25
(b) Long Term Provisions	4	6,50,299.00	7,14,370.00
<b>3. Current liabilities</b>			
(a) Other Current Liabilities	5	2,44,47,023.48	2,38,02,837.98
<b>Total</b>		<b>30,47,50,923.84</b>	<b>31,52,79,288.37</b>
<b>II. ASSETS</b>			
<b>1. Non-current assets</b>			
(a) Fixed assets	6		
(i) Tangible Assets		21,46,13,316.94	22,15,23,011.94
(ii) Capital Work-in-Progress		-	-
(b) Other Non-current Assets	7	76,25,733.75	76,25,733.75
<b>2. Current assets</b>			
(a) Cash and Bank Balances	8	7,61,71,903.43	8,25,69,885.68
(b) Other Current Assets	9	63,39,969.72	35,60,657.00
<b>Total</b>		<b>30,47,50,923.84</b>	<b>31,52,79,288.37</b>

See accompanying notes forming part of the financial statements

For & on behalf of the Board of Directors

**Sd/-**  
General Secretary

**Sd/-**  
President

Place: Kollam  
Date:17/12/2020

As per my report attached  
**JAWAHAR.U**  
Chartered Accountant

**Sd/-**  
**JAWAHAR.U, B.Com, FCA**  
Membership No.217315  
Place: Punalur  
Date:17/12/2020

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED MARCH 31, 2020**

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>Revenue from Operations</b>	10		
SNDP Yoqam Incomes		3,28,37,423.97	2,51,57,511.30
Regional Office Incomes		3,15,329.00	3,90,954.00
Yoqanadham Incomes		1,10,07,958.00	1,06,29,838.10
Colleaes Incomes		6,85,70,509.00	7,02,08,622.70
<b>Other Income</b>	11	26,46,290.00	24,97,541.99
<b>Total Incomes</b>		<b>11,53,77,509.97</b>	<b>10,88,84,468.09</b>
<b>Expenses:</b>			
Employee Costs	12	4,02,16,249.00	3,71,27,340.00
<b>Other Expenses</b>	13		
SNDP Yoqam		1,72,15,994.29	2,01,58,254.67
Regional Office		33,500.50	31,086.00
Yoqanadham		91,20,612.75	79,49,237.90
Colleaes		1,47,40,055.21	1,47,56,844.93
Finance Costs		-	-
Depreciation and Amortization expense	6	2,55,71,592.00	2,62,36,805.00
<b>Total Expenditures</b>		<b>10,68,98,003.75</b>	<b>10,62,59,568.50</b>
Surplus/-Deficit Before tax		84,79,506.22	26,24,899.59
Tax expenses:	14		
(1) Current tax		-	-
(2) Deferred tax		-	-
<b>Surplus/-Deficit for the period</b>		<b>84,79,506.22</b>	<b>26,24,899.59</b>

See accompanying notes forming part of the financial statements

For & on behalf of the **Board of Directors**

As per my report attached

**JAWAHAR.U**

Chartered Accountant

**Sd/-**

General Secretary

**Sd/-**

**Sd/-**

President

**JAWAHAR.U, B.Com, FCA**

Membership No.217315

Place: Punalur

Date:17/12/2020

Place: Kollam

Date:17/12/2020

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**CASH FLOW STATEMENT AS AT MARCH 31, 2020**

	As at March 31, 2020	As at March 31, 2019
<b>A Cash Flow from Operating Activities</b>		
Surplus/Deficit before tax	84,79,506.22	26,24,899.59
<b>Adjustments:-</b>		
Depreciation and Amortisation	2,55,71,592.00	2,62,36,805.00
Finance Cost	-	-
Interest on Fixed Deposit	-4,15,164.00	-4,77,441.99
Interest on Micro loan	-	-
PSE Fund(25% transferred to I&E A/c)	-29,965.00	-41,800.00
Operating profit/(Loss) before working capital changes	3,36,05,969.22	2,83,42,462.60
<b>Changes in Working Capital:-</b>		
<b>Adjustments for (increase)/decrease in operating assets</b>		
Other current assets	-27,79,312.72	97,725.00
Other non-current assets	-	-
<b>Adjustments for increase/(decrease) in operating liabilities</b>		
Non current liabilities	-93,80,917.25	-49,814.00
Other current liabilities	6,44,185.50	47,21,247.00
	-1,15,16,044.47	47,69,158.00
Cash generated from operation	2,20,89,924.75	3,31,11,620.60
Income Tax (paid)/refund	-	-
<b>Net cash flow from/(used in) operating activities(A)</b>	<b>2,20,89,924.75</b>	<b>3,31,11,620.60</b>
<b>B Cash flow from Investing Activities</b>		
Capital Expenditure on Fixed Assets	-1,86,61,897.00	-2,05,78,586.00
Interest on Fixed Deposit	4,15,164.00	4,77,441.99
<b>Net cash flow from/(used in) investing activities(B)</b>	<b>-1,82,46,733.00</b>	<b>-2,01,01,144.01</b>
<b>C Cash flow from Financing Activities</b>		
Capital Income (Donations)	-	-
Capital Income (PSE Fund)	1,19,860.00	1,67,200.00
Capital Income (Relief Fund)	11,21,185.00	16,77,550.00
Capital Income (Flood Relief Fund)	-1,14,82,219.00	1,14,82,219.00
Proceeds from Long term Borrowings	-	-
Repayment of long term borrowings	-	-
Finance cost paid	-	-
Interest on Micro loan	-	-
<b>Net cash flow from/(used in) financing activities(C)</b>	<b>-1,02,41,174.00</b>	<b>1,33,26,969.00</b>
<b>Net increase/(decrease) in cash and cash equivalents(A+B+C)</b>	<b>-63,97,982.25</b>	<b>2,63,37,445.59</b>
Cash and cash equivalents at the beginning of the year	8,25,69,885.68	5,62,32,440.09
Cash and cash equivalents at the end of the year	<b>7,61,71,903.43</b>	<b>8,25,69,885.68</b>
<b>Note:1</b> Cash and cash equivalents at the end of the year		
(a) Cash on Hand	7,83,254.04	10,82,861.04
(b) Balance with Banks-Current Accounts	6,87,48,647.08	7,52,00,694.33
(c) Fixed Deposit with Banks	66,40,002.31	62,86,330.31
<b>Total</b>	<b>7,61,71,903.43</b>	<b>8,25,69,885.68</b>

**Note:2** The above cash flow statement has been prepared under the indirect method as per Accounting Standard -3 on Cash Flow Statement.

For & on behalf of the Board of Directors

As per my report attached

Sd/-

**JAWAHAR.U**

Chartered Accountant

General Secretary

Sd/-

Sd/-

**JAWAHAR.U**

President

Membership No.217315

Place: Punalur

Date:17/12/2020

Place: Kollam

Date:17/12/2020

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**

**Notes on Accounts for the year ended March 31, 2020**

**1 Share Capital**

SNDP Yogam, Kollam is a company limited by gurantee under section 25 of the Companies Act, 1956(Now corresponding to section 8 of the Companies Act-2013). There is no share capital for the company.

**2 Reservices & Surplus**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>Donations</b>		
Opening balance	20,86,62,667.25	20,86,62,667.25
(+) Current year	-	-
	<u>20,86,62,667.25</u>	<u>20,86,62,667.25</u>
General Reserve	1,33,283.01	1,33,283.01
General Education Fund	22,951.39	22,951.39
Education Fund	2,45,16,058.65	2,45,16,058.65
Sathabdi Smaraka Building Fund	32,23,525.00	32,23,525.00
SNSS Mandiram Fund	1,41,33,941.40	1,41,33,941.40
Other Fund	-77,500.00	-77,500.00
Social Welfare Fund	1,000.00	1,000.00
Welfare Fund	25,764.25	25,764.25
Yogam Head Office Building Fund	10,37,500.00	10,37,500.00
Tsunami Relief Fund	77,986.30	77,986.30
	<u>4,30,94,510.00</u>	<u>4,30,94,510.00</u>
<b>PSE Fund</b>		
Opening balance	19,03,919.45	17,78,519.45
(+) Current year transfer	1,19,860.00	1,67,200.00
(-) Transferred to statement of Profit & Loss	29,965.00	41,800.00
Closing balance	<u>19,93,814.45</u>	<u>19,03,919.45</u>
<b>Relief Fund</b>		
Opening balance	4,42,96,030.15	4,26,18,480.15
(+) Received During the year	27,68,500.00	32,08,500.00
(-) Paid During the year	16,47,315.00	15,30,950.00
Closing balance	<u>4,54,17,215.15</u>	<u>4,42,96,030.15</u>
<b>Flood Relief Fund</b>		
Opening balance	1,14,82,219.00	-
(+) Received During the year	4,59,781.00	1,55,58,819.00
(-) Paid During the year	1,19,42,000.00	40,76,600.00
Closing balance	<u>-</u>	<u>1,14,82,219.00</u>
<b>Surplus</b>		
Opening balance	-2,79,94,111.71	-3,06,19,011.30
(+) Surplus/Deficit for the current year	84,79,506.22	26,24,899.59
(+/-)Adjustments	-	-
Closing balance	<u>-1,95,14,605.49</u>	<u>-2,79,94,111.71</u>
<b>Total</b>	<u><b>27,96,53,601.36</b></u>	<u><b>28,14,45,234.14</b></u>
<b>3 Other Long Term Liabilities</b>		
Others(RO, HO & Colleges)	-	93,16,846.25
<b>Total</b>	<u>-</u>	<u><b>93,16,846.25</b></u>
<b>4 Long Term Provisions</b>		
Provision for Subscriptions of Yoganadham Magazine	6,50,299.00	7,14,370.00
<b>Total</b>	<u><b>6,50,299.00</b></u>	<u><b>7,14,370.00</b></u>

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2020**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
Rs 6,50,299/- ( Previous Year-7,14,370/-)- is the provision for Yoganadham Magazine with subscription for more than 12 Months		
<b>5 Other Current Liabilities</b>		
Yoganadham's	36,89,579.00	47,39,716.00
Others(RO, HO & Colleges)	2,07,57,444.48	1,90,63,121.98
<b>Total</b>	<b>2,44,47,023.48</b>	<b>2,38,02,837.98</b>
<b>7 Other Non-Current Assets</b>		
Candidate Deposit	5,000.00	5,000.00
Commissionerate, Trivandrum (PF)	2,93,073.00	2,93,073.00
Reserve Fund for Med College, Kodungalloor	8,00,000.00	8,00,000.00
Electricity Deposit	2,90,036.00	2,90,036.00
Deposit Others	7,77,748.00	7,77,748.00
Security Deposit for Room in Kottayam MC	1,00,000.00	1,00,000.00
SNDP Paravoor Union Branch No.1060	7,12,839.00	7,12,839.00
Advance to Principal(Kasargode College)	4,381.75	4,381.75
SN Trust Loan	25,400.00	25,400.00
Kerala SNDP Sakha	12,000.00	12,000.00
Advance to RO, Calicut	10,645.00	10,645.00
SNDP Yogacharitham	12,675.00	12,675.00
Kanayannoor Union	1,57,813.75	1,57,813.75
Asan Editorial Book	990.00	990.00
Others Suspense Accounts	5,93,703.25	5,93,703.25
Advance to Aluva Union	1,00,000.00	1,00,000.00
Advance to Hindustan Newsprint Ltd (Yogandam)	8,072.00	8,072.00
Micro Credit Scheme	37,21,357.00	37,21,357.00
<b>Total</b>	<b>76,25,733.75</b>	<b>76,25,733.75</b>
<b>8 Cash &amp; bank balance</b>		
<b>Cash &amp; Cash Equivalent</b>		
Cash on hand	7,83,254.04	10,82,861.04
Balances with banks		
In current accounts	6,87,48,647.08	7,52,00,694.33
Others		
In Deposit Account		
Fixed Deposit	66,40,002.31	62,86,330.31
( With More than 12 Month Maturity Period)		
<b>Total</b>	<b>7,61,71,903.43</b>	<b>8,25,69,885.68</b>
<b>9 Other Current Assets</b>		
Current Assets and Loans and Advances	63,39,969.72	35,60,657.00
<b>Total</b>	<b>63,39,969.72</b>	<b>35,60,657.00</b>

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM****Notes on Accounts for the year ended March 31, 2020**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>10 Income from Operation</b>		
<b>SNDP Yogam</b>		
Sale of Rules and Other Items	66,600.00	65,650.00
Miscellaneous Income	6,19,045.00	8,56,525.00
Other Receipts	1,44,240.00	6,26,467.80
Registration Fee	3,970.00	4,240.00
Membership Fee	2,74,311.00	3,13,160.50
Income from SNSS Building	70,13,418.75	19,50,024.00
25% of PSE Fund Collected During the year	29,965.00	41,800.00
Record Value	3,72,550.00	3,77,273.00
GST Collected	13,24,283.97	3,51,005.00
Kerala Flood Cess Collected	10,724.00	-
Donations	2,29,78,316.25	2,05,71,366.00
<b>Total</b>	<b>3,28,37,423.97</b>	<b>2,51,57,511.30</b>
<b>Regional Office</b>		
Sale of Rules and Other Income	1,06,444.00	1,65,644.00
Membership Fee	8,185.00	14,260.00
Vivaha Sambhavana	2,00,700.00	2,11,050.00
<b>Total</b>	<b>3,15,329.00</b>	<b>3,90,954.00</b>
<b>Yoganadham</b>		
Subscription Income ( See Note-a)	1,00,01,890.00	1,01,98,827.00
Advertisement Charges Received	9,44,180.00	3,29,594.00
Miscellaneous Income	17,000.00	20,000.00
GST Collected	44,888.00	81,417.10
<b>Total</b>	<b>1,10,07,958.00</b>	<b>1,06,29,838.10</b>
<b>Colleges</b>		
Students Fee Collected	6,23,78,979.00	6,41,72,387.00
Application Fee	2,35,200.00	2,19,300.00
Exam Fee Collected	8,92,775.00	7,19,727.00
Grant Received(Institution Share)	9,21,335.00	8,51,505.00
Miscellaneous Income	5,45,021.00	4,72,937.00
Sports and Union Election Fee	3,39,515.00	2,79,165.00
Matriculation	6,350.00	4,720.00
Special Fee & Other Fee	18,73,869.00	21,43,540.00
Alumni Fee	5,300.00	5,400.00
Magazine Fee	28,000.00	1,25,500.00
Exam Remuneration	3,00,215.00	71,206.70
Merit Seat Fee from LBS	-	-
Professional Tax Collected	1,80,340.00	1,59,060.00
EPF Deducted	7,81,996.00	8,11,246.00
ESI Deducted	81,614.00	1,72,929.00
<b>Total</b>	<b>6,85,70,509.00</b>	<b>7,02,08,622.70</b>

**Note-a**

During the year subscription collected amounted to Rs. 88,87,682.00 (Previous Year-Rs. 1,06,17,799.00) Subscribers have been enrolled under half yearly, yearly, three-year and Six-year subscription schemes. A provision of Rs.43,39,878.00 (Previous Year-Rs.54,54,086.00)has been made as prepaid subscription to be taken credit in the Income and Expenditure Account in future years. An amount of Rs.1,00,01,890.00(Previous Year-Rs.1,01,98,827.00)is recognized as income relating to the current year

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**Notes on Accounts for the year ended March 31, 2020**

Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
<b>11 Other Income</b>		
Interest Received		
Bank Interest-(Related to SNDP Yogam HO)	10,37,176.00	10,37,870.00
Bank Interest-(Colleges)	16,09,114.00	14,59,671.99
<b>Total</b>	<b>26,46,290.00</b>	<b>24,97,541.99</b>
<b>12 Employee Cost</b>		
Head Office	21,09,996.00	18,52,495.00
Yoganadham	3,54,000.00	3,54,000.00
Colleges	3,77,52,253.00	3,49,20,845.00
	<u>4,02,16,249.00</u>	<u>3,71,27,340.00</u>
<b>13 Other Expenses</b>		
<b>SNDP Yogam</b>		
Expenses on SNSS Building	5,54,119.00	3,86,741.00
Repairs and Maintenance	6,35,705.00	5,82,850.00
General and Administrative Expenses	1,32,70,871.00	97,94,371.00
Repairs and Maintenance School & Colleges	16,65,829.00	34,73,883.00
Travelling Expenses	4,12,688.00	4,47,255.00
Provident Fund Remittance	1,01,703.00	1,69,392.00
Bank Charges	789.29	2,162.67
Provident Fund Paid as per Order	2,00,790.00	-
Chief Ministers Distress Relief Fund	-	50,00,000.00
Paid to Statutory Auditor		
Audit Fees	2,50,000.00	1,25,000.00
Other Professional Charges	1,23,500.00	1,76,600.00
<b>Total</b>	<u>1,72,15,994.29</u>	<u>2,01,58,254.67</u>
<b>Regional Office</b>		
General & Administrative Expenses	33,500.50	31,086.00
<b>Total</b>	<u>33,500.50</u>	<u>31,086.00</u>
<b>Yoganadham</b>		
General & Administrative Expenses	91,20,612.75	79,49,237.90
<b>Total</b>	<u>91,20,612.75</u>	<u>79,49,237.90</u>
<b>Colleges</b>		
College Expenses	92,78,558.00	98,74,570.68
General & Administrative Expenses	54,61,497.21	48,82,274.25
<b>Total</b>	<u>1,47,40,055.21</u>	<u>1,47,56,844.93</u>
<b>14 Tax Expenses</b>		

SNDP Yogam is a company registered under section 25 of the Companies Act (Now corresponding to section 8 of the Companies Act-2013).The Company has been granted exemption from Income Tax under section 12A read with section 12AA of the Income Tax Act, 1961. There is no tax expenses (Current and Deffered Tax).

**Schedule-6 Fixed Assets**

Sl No	Particulars	Gross Block		Depreciation		Net Block				
		Cost as on 31-03-2019	Additions	Total Cost as on 31-03-2020	Total Upto 31-03-2019	Sale / Transfer	Depreciation for the year	Total Upto 31-03-2020	WDV as on 31-03-2019	WDV as on 31-03-2020
1	Furnitures and Fixtures	1,98,35,405.35	17,81,955.00	2,16,17,360.35	1,57,89,643.29	-	18,19,996.00	1,76,09,639.29	40,45,762.06	40,07,721.06
2	Library Books	49,74,516.17	3,17,007.00	52,91,523.17	44,40,150.18	-	2,65,884.00	47,06,034.18	5,34,365.99	5,85,488.99
3	Plant and Machinery	2,36,62,326.78	15,33,330.00	2,51,95,656.78	1,62,19,085.19	-	23,24,034.00	1,85,43,119.19	74,43,241.59	66,52,537.59
4	Car and Vehicles	30,39,673.50	5,95,920.00	36,35,593.50	27,83,567.80	-	2,66,088.00	30,49,655.80	2,56,105.70	5,85,937.70
5	Computers	1,42,98,550.00	10,75,234.00	1,53,73,784.00	1,32,64,541.85	-	8,28,932.00	1,40,93,473.85	10,34,008.15	12,80,310.15
6	Land	1,03,40,000.00	-	1,03,40,000.00	-	-	-	-	1,03,40,000.00	1,03,40,000.00
7	Buildings	1,40,78,834.39	-	1,40,78,834.39	36,43,354.00	-	9,91,371.00	46,34,725.00	1,04,35,480.39	94,44,109.39
8	Building	29,36,16,736.22	1,33,58,451.00	30,69,75,187.22	10,61,82,688.16	-	1,90,75,287.00	12,52,57,975.16	18,74,34,048.06	18,17,17,212.06
	<b>Total</b>	<b>38,38,46,042.41</b>	<b>1,84,61,897.00</b>	<b>40,23,07,939.41</b>	<b>16,23,23,030.47</b>	<b>-</b>	<b>2,55,71,592.00</b>	<b>18,78,94,622.47</b>	<b>22,15,23,011.94</b>	<b>21,46,13,316.94</b>
	Previous Year	36,32,67,456.41	2,05,78,586.00	38,38,46,042.41	13,60,86,225.47	-	2,62,36,805.00	16,23,23,030.47	22,71,81,230.94	22,15,23,011.94

**SREE NARAYANA DHARMA PARIPALANA YOGAM, KOLLAM**  
**NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31,2020**

**Significant accounting policies**

**15 Basis of preparation**

The financial statements are drawn up in accordance with historical cost convention and on the accrual basis of accounting except as otherwise stated. The Accounting standards, relevant provisions of the Companies Act, 2013, Guidelines given by the ICAI for NPO's have been adopted to the extent they are applicable in the preparation of financial statement.

**16 Use of estimates**

The preparation of the financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported income and expenses during the reporting period. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ from these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known/materialise.

**17 Tangible fixed assets**

Fixed assets are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. The cost of tangible fixed assets includes taxes( Other than those subsequently recoverable from Tax Authorities), duties, freight and other incidental expenses related to the acquisition and installation of the respective assets

**18 Depreciation on Fixed Assets**

The Depreciation on Fixed Assets is provided on WDV Method. The company has applied the estimated useful lives as specified in Schedule II. Assets costing less than Rs. 5,000 are fully depreciated in the year of purchase.

**19 Impairment of Assets**

Impairment loss, if any, is provided to the extent, the carrying amount of assets exceeds their recoverable amount. Recoverable amount is higher of an asset's net selling price, and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

**20 Employee Benefits**

Short term Employee benefits have been provided and charged to revenue. The Company's post employment, retirement Benefit is provided for by means of Gratuity, provision for which will impute as and when applicable.

**21 Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and revenue can be reliably measured.

**22 Foreign Currency Transactions**

There is no foreign currency transactions for the year ended 31st March 2020 and 31st March 2019

**23 The accounts of SNDP Yogam includes the following**

- (a) SNDP Yogam Head Office Account
- (b) SNDP Yogam Managed Colleges
- (c) SNDP Yogam Yoganadham Weekly
- (d) SNDP Yogam Regional Office Accounts

23 **Audit Fee**

	31st March 2020	31st March 2019
Audit Fees	2,50,000.00	1,25,000.00
Other Professional Charges	1,23,500.00	1,76,600.00
<b>Total</b>	<b>3,73,500.00</b>	<b>3,01,600.00</b>

24 **Other Disclosures**

(a) Contingent Liability not Provided for: NIL ( PY - NIL)

(b) There is no dues to micro, small and medium enterprises as on 31-03-2020

(c) Expenditure in Foreign Currency is NIL ( PY - NIL)

(d) Previous year figures have been reworked / regrouped / reclassified wherever necessary to confirm to the current year presentation.

For & on behalf of **Board of Directors**

As per our report of attached

**Sd/-**

**JAWAHAR.U**

General Secretary

Chartered Accountant

**Sd/-**

**Sd/-**

**JAWAHAR.U, B.Com, FCA**

President

Place: Kollam

Date:17/12/2020

Membership No.217315

Place: Punalur

Date:17/12/2020