

**Sustainable Environment and Economic Development Society (SEEDS)**

**Statutory Audit for the year ended 31<sup>st</sup> March 2022**

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]

(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year

2022-23

PAN	AABTS4158C		
Name	SUSTAINABLE ENVIRONMENT & ECOLOGICAL DEVELOPMENT SOCIETY		
Address	315 TOWER -I , MOUNT KAILASH , East Of Kailash , East Of Kailash , SOUTH DELHI , 09-Delhi , 91-India , 110065		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	768389000311022
Taxable Income and Tax details	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,44,710
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 1,44,710	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

Income Tax Return submitted electronically on 31-Oct-2022 20:38:18 from IP address 49.36.176.170 and verified by ANSHU SHARMA having PAN APRPS9712H on 01-Nov-2022 using XAFT9PEPKI generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AABTS4158C07768389000311022D63A1EFCB21D93922042B839E840F6A18F517A0E

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

*\*If the return is verified after 30 days of transmission of return data electronically, then date of verification will be considered as date of filing the return (Notification No.05 of 2022 dated 29-07-2022 issued by the DGIT (Systems), CBDT).\**

# FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

Acknowledgement Number -579550990300922

We have examined the balance sheet of **SUSTAINABLE ENVIRONMENT & ECOLOGICAL DEVELOPMENT SOCIETY AABTS4158C** [name of the trust or institution] as at **31st March 2022** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as at **31st March 2022** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2022**

The prescribed particulars are annexed hereto.

Name	SUBHAJIT SAHOO
Membership Number	057426
Firm Registration Number	0322952E
Date of Audit Report	15-Sep-2022
Place	49.36.179.39
Date	30-Sep-2022

## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 24,76,17,405
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 1,01,84,889
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Not Applicable, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	Not Applicable, -, -
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	Not Applicable, -, -
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	Not Applicable, -, -

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
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Sl. No.	Details of property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	Yes
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Sl. No.	Detail	Amount
1	PATANKA CONSTRUCTION PVT. LTD, Hiring Charges	₹ 17,05,680

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
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Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
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Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
--	----

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
--	----

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
		No Records Added	

8. Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
		No Records Added	

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
									No Records Added

Total (Nominal value of the investment)	0
Total (Income from the investment)	0
Place	49.36.179.39
Date	30-Sep-2022

**Acknowledgement Number - 579550990300922**

This form has been digitally signed by SUBHAJIT SAHOO having PAN ABLPS4472L from IP Address 49.36.179.39 on 30-Sep-2022 11:04:42 AM  
 Dsc SI No and issuer ,C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority





**Independent Auditor's Report**

To,  
The Members of the Board,  
**Sustainable Environment and Ecological Development Society**  
315, Kailash Tower-1, Mount Kailash,  
New Delhi-110065

1. This Report is issued in accordance with the terms of our engagement with **Sustainable Environment and Ecological Development Society** (the 'Society') having registration under 12A and 80G of the Income Tax Act, 1961.
2. We have audited the accompanying consolidated financial statements of the Society which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2022, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Consolidated Financial Statements') with respect to Foreign as well as Indian Contribution in accordance with the basis of accounting to the Consolidated Financial Statements, prepared by the management of the Society.

**Management's Responsibility for the Consolidated Financial Statements**

3. The Management is responsible for preparation and presentation of the Consolidated Financial Statements 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 Consolidated Financial Statements 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.

**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 Consolidated Financial Statements 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 Consolidated Financial Statements 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 Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, 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 Consolidated Financial Statements, in all material respects, in accordance with the basis of accounting described in note 2 to these Consolidated 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 Consolidated Financial Statements.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

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

9. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Consolidated Financial Statements with the Income Tax Act. The Management has prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.

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

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



**Date:** 15.09.2022

**Place:** New Delhi

**UDIN:** 22057426AZANEY1094



**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

Amount in Rs.

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022**

<u>SOURCES OF FUND</u>	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	2,27,94,962	1,39,69,155
b. Project Fund	[02]	2,28,47,406	4,08,63,533
b. Corpus Fund	[03]	46,77,711	46,77,711
b. Asset Fund	[04]	31,90,785	36,90,047
b. Disaster Response Fund	[05]	2,93,75,762	1,09,14,551
<b>TOTAL Rs.</b>	<b>[ I + II ]</b>	<b>8,28,86,626</b>	<b>7,41,14,997</b>
<b>APPLICATIONS OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Gross Block	[06]	1,19,77,959	1,15,14,010
Less: Deletion		31,46,814	-
Less: Accumulated Depreciation		56,40,360	78,23,962
Net Block		<b>31,90,785</b>	<b>36,90,048</b>
<b>II. INVESTMENT</b>	[07]	4,53,92,525	3,37,116
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Loans & Advances	[08]	21,87,800	27,13,332
b. Cash & Bank Balance	[09]	3,29,47,179	7,69,23,704
c. Other Current Assets	[10]	82,332	48,798
	<b>A</b>	<b>3,52,17,311</b>	<b>7,96,85,834</b>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Expenses Payable	[11]	-	3,47,793
b. Other Current Liabilities	[12]	9,13,996	92,50,209
	<b>B</b>	<b>9,13,996</b>	<b>95,98,002</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>3,43,03,315</b>	<b>7,00,87,832</b>
<b>TOTAL Rs.</b>	<b>[I+II+III]</b>	<b>8,28,86,626</b>	<b>7,41,14,997</b>

As per our report of even date form 10B attached

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an integral part of the Balance Sheet.

[18]

For & on behalf :  
S.Sahoo & Co.  
Chartered Accountants  
Firm No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
MM No. 057426



For & on behalf :  
Sustainable Environment and Ecological Development Society



Manu Gupta  
Vice President



Anshu Sharma  
Secretary

Place: New Delhi  
Date: 15th September 2022

**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**  
Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

Amount in Rs.

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
<b>I. INCOME</b>			
Grants & Donations	[13]	24,88,25,692	21,74,77,963
Interest Income & Other Income	[14]	88,88,815	33,42,260
Sale Proceeds of Fixed Asset		87,786	
<b>TOTAL</b>		<b>25,78,02,294</b>	<b>22,08,20,222</b>
<b>II. EXPENDITURE</b>			
Program Expenditures	[15]		-
Relief of the poor		21,48,83,678	16,48,01,923
Education		-	5,40,30,167
Preservation of Environment.		70,63,635	27,55,910
Administrative Expenditures	[16]	2,61,20,140	2,25,90,545
Non Recurring Expense	[17]	4,63,949	-
Depreciation		7,32,885	10,16,805
Less: Transferred to Asset Fund		(7,32,885)	(10,16,805)
<b>TOTAL</b>		<b>24,85,31,401</b>	<b>24,41,78,545</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>92,70,892</b>	<b>(2,33,58,323)</b>
		<b>92,70,892</b>	<b>(2,33,58,323)</b>

As per our report of even date form 10B attached

Significant Accounting Policies and Notes to Accounts

[18]

The schedules referred to above form an integral part of the Income & Expenditure A/c.

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

FRN: 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

Place: New Delhi

Date: 15th September 2022

For & on behalf :

Sustainable Environment and Ecological Development Society



Manu Gupta

Vice President

Anshu Sharma





Secretary

**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY**

Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065

Amount in Rs.

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		1,44,244	1,64,023
Cash at Bank		7,67,79,460	8,84,77,606
Fixed Deposits with Bank		3,37,116	1,46,51,793
Grant Received	[13]	24,87,81,754	21,74,77,963
Interest Income	[14A]	29,86,858	33,42,260
Other Income	[14]	51,00,000	-
Sale Proceeds of Fixed Assest		87,786	-
Deletion of Fixed Assets	[06]	-	5,347
Decrease in Current Assets		5,74,330	3,66,602
<b>TOTAL Rs.</b>		<b>33,47,91,548</b>	<b>32,44,85,593</b>
<b>PAYMENT</b>			
<b>Program Expenditures</b>	[15]		
Relief of the poor		21,48,83,678	16,48,01,923
Education		-	5,40,30,167
Preservation of Environment.		70,63,635	27,55,910
<b>Administrative Expenditures</b>	[16]		
Fixed Assets Purchased		4,63,949	8,37,880
Loan & Advances Paid		38,394	62,383
Last Year Liabilities Paid		86,84,006	21,45,966
<b>Closing Balance</b>			
Cash in Hand		2,73,408	1,44,244
Cash at Bank	[09]	3,26,73,772	7,67,79,460
Fixed Deposits with Banks	[07]	4,45,90,568	3,37,116
<b>TOTAL Rs.</b>		<b>33,47,91,548</b>	<b>32,44,85,593</b>
As per our report of even date form 10B attached			
Significant Accounting Policies and Notes to Accounts [18]			
The schedules referred to above form an integral part of the Receipts & Payment A/c.			
For & on behalf :		For & on behalf :	
S.Sahoo & Co.		Sustainable Environment and Ecological Development Society	
Chartered Accountants			
Firm No. 322952E			
			
			
CA (Dr.) Subhajit Sahoo, FCA, LLB		Manu Gupta	
Partner		Vice President	
MM No. 057426		Anshu Sharma	
Place: New Delhi		Secretary	
Date: 15th September 2022			

SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065		
		Amount In Rs.
Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [01] : RESERVES FUND</b>		
<b>INDIAN FUND</b>		
<b>General Fund</b>		
Opening Balance	31,94,213	29,60,515
Add: Received during the year	60,56,704	14,93,390
Add: Transferred from Assets Fund	-	6,27,081
Add: Transferred from Project Fund	2,29,023	-
Less: Transferred to Assets Fund	-	(3,93,383)
Less : Utilised during the year	58,200	-
Less : Transfer to Disaster Response Fund	-	(14,93,390)
	<b>95,38,140</b>	<b>31,94,213</b>
<b>FOREIGN FUND</b>		
<b>General Fund</b>		
Opening Balance	1,07,74,940	1,08,24,367
Add: Received during the year (General Interest)	27,09,403	18,48,871
Add : Transferred from Assets Fund	4,283	3,89,724
Less : Utilised During the year	1,17,645	-
Less : Transferred to Assets Fund	(3,49,449)	(4,39,150)
Less : Transferred to Disaster Response Fund	-	(18,48,870)
	<b>1,32,56,822</b>	<b>1,07,74,942</b>
<b>TOTAL Rs.</b>	<b>2,27,94,962</b>	<b>1,39,69,155</b>
<b>SCHEDULE [02] : PROJECT FUND</b>		
<b>INDIAN FUND</b>		
Opening balance	1,46,68,468	5,15,64,394
Add: Amount Received During The Year	6,98,19,838	15,72,43,554
Less : Transferred to General Fund	(2,29,023)	-
Less: Transferred to Seeds Disaster Response Fund	(51,16,144)	-
Less: Amount Utilized During The Year	(7,23,96,218)	(18,65,67,188)
Less: Transfer to Disaster Response funds	-	(75,72,291)
	<b>67,46,921</b>	<b>1,46,68,468</b>
<b>FOREIGN FUND</b>		
Opening Balance	2,61,95,065	2,45,88,818
Add: Amount Received During The Year	17,92,16,349	6,02,34,409
Add : Transferred from Seeds Disaster Response Resilience	(1,33,45,067)	-
Less : Transferred to General Fund	(4,283)	-
Less: Utilised during the Year	(17,58,47,078)	(5,82,38,438)
Less : Transferred to Assets Fund	(1,14,500)	(3,89,724)
	<b>1,61,00,485</b>	<b>2,61,95,065</b>
<b>TOTAL Rs.</b>	<b>2,28,47,406</b>	<b>4,08,63,533</b>



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<b>SCHEDULE [03] : CORPUS FUND</b>		
<b>INDIAN FUND</b>		
Opening Balance	22,79,997	22,79,997
Add: Amount Received for Corpus Fund	-	-
	<b>22,79,997</b>	<b>22,79,997</b>
<b>FOREIGN FUND</b>		
Opening Balance	23,97,714	23,97,714
Add: Amount Received for Corpus Fund	-	-
	<b>23,97,714</b>	<b>23,97,714</b>
<b>TOTAL Rs.</b>	<b>46,77,711</b>	<b>46,77,711</b>
<b>SCHEDULE [04] : ASSET FUND</b>		
<b>INDIAN FUND</b>		
Opening Balance	23,46,682	25,80,380
Add: Addition During the Year	-	3,98,730
Less:-Deletion	(55,301)	(5,347)
Less: Depreciation Transferred from Income & Expenditure Account	(7,30,683)	(6,27,081)
	<b>15,60,699</b>	<b>23,46,682</b>
<b>FOREIGN FUND</b>		
Opening Balance	13,43,365	12,93,939
Add: Addition During the Year	4,63,949	4,39,150
Less: Depreciation Transferred from General Fund (On Disposed Assets)	(1,75,026)	-
Less: Depreciation Transferred from General Fund (CY)	(2,202)	-
Less: Depreciation Transferred from Project Fund	-	(3,89,724)
	<b>16,30,086</b>	<b>13,43,365</b>
<b>TOTAL Rs.</b>	<b>31,90,785</b>	<b>36,90,047</b>
<b>SCHEDULE [05] : SPECIFIC FUND</b>		
<b>1. Seeds Disaster Response Fund</b>		
<b>Opening Balance</b>		
FCRA	18,48,870	18,48,870
NON FCRA	90,65,681	90,65,681
Add: Addition Non FCRA	51,16,144	-
Add: Addition FCRA	1,33,45,067	-
Less: Transferred to Project Fund	-	-
	<b>2,93,75,762</b>	<b>1,09,14,551</b>



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SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT SOCIETY  
Address:- 315, Kailash Tower -1, Mount Kailash New Delhi - 110065  
Fixed Assets

SCHEDULE 06] : FIXED ASSETS

Amount in Rs.

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As at 01.04.2021	Addition > 6 months	Addition < 6 months	Deletion	As at 31.03.2022	Rate of Dep.	Upto 01.04.2021	During the year Addition	Deletion	Upto 31.03.2022	As on 31.03.2022	As on 31.03.2021
<b>Indian Fund</b>												
Furniture & Fixture	1,47,628	-	-	27,253	1,20,375	10%	62,590	5,779	21,642	46,727	73,648	85,038
Computers	34,71,072	-	-	38,000	34,33,072	40%	17,27,129	11,29,265	37,527	28,18,867	6,14,205	17,43,943
Office Equipments	16,55,885	-	-	2,39,844	14,16,041	15%	11,38,183	42,527	6,37,515	5,43,195	8,72,846	5,17,702
<b>SUB-TOTAL [A]</b>	<b>52,74,585</b>	<b>-</b>	<b>-</b>	<b>3,05,097</b>	<b>49,69,488</b>		<b>29,27,902</b>	<b>11,77,571.00</b>	<b>6,96,684</b>	<b>34,08,789</b>	<b>15,60,699</b>	<b>23,46,683</b>
<b>Foreign Fund</b>												
Furniture & Fixture	3,53,775	-	-	56,926	2,96,849	10%	2,74,834	2,202.00	49,269	2,27,767	69,082	78,941
Computers	25,41,929	59,000	83,600	11,60,566	15,23,963	40%	19,60,455	0.00	11,56,846	8,03,609	7,20,354	5,81,474
Office Equipments	18,30,483	-	3,21,349	8,13,325	13,38,507	15%	14,00,150	0.00	7,33,254	6,66,896	6,71,611	4,30,333
Vehicle	13,23,212	-	-	7,84,157	5,39,055	15%	10,88,238	0.00	7,03,570	3,84,668	1,54,387	2,34,974
Machinery	1,90,026	-	-	26,743	1,63,283	15%	1,22,383	0.00	23,752	1,48,631	14,652	17,643
<b>SUB-TOTAL [B]</b>	<b>62,39,425</b>	<b>59,000</b>	<b>4,04,949</b>	<b>28,41,717</b>	<b>38,61,657</b>		<b>48,96,060</b>	<b>2,202.00</b>	<b>26,66,691</b>	<b>22,31,571</b>	<b>16,30,086</b>	<b>13,43,365</b>
<b>TOTAL [A+B]</b>	<b>1,15,14,010</b>	<b>59,000</b>	<b>4,04,949</b>	<b>31,46,814</b>	<b>88,31,145</b>		<b>78,23,962</b>	<b>11,79,773</b>	<b>33,63,375</b>	<b>56,40,360</b>	<b>31,90,785</b>	<b>36,90,048</b>

Note: Adjustment in done due to previous years rectification.



*AS*



<b>SCHEDULE [07] : INVESTMENT</b>		
Fixed Deposits-FCRA	3,11,60,552	2,06,000
Accured Interest - FCRA	7,64,879	1,31,116
Fixed Deposits-Non FCRA	1,34,30,016	-
Accured Interest - Non FCRA	37,078	-
<b>TOTAL Rs.</b>	<b>4,53,92,525</b>	<b>3,37,116</b>
<b>SCHEDULE [08] : LOANS &amp; ADVANCES</b>		
Security Deposit	11,65,760	13,49,760
TDS Receivable	8,98,179	10,09,749
Loan to Staff	1,05,000	2,38,500
Staff Imprest Account	18,861	1,15,323
<b>TOTAL Rs.</b>	<b>21,87,800</b>	<b>27,13,332</b>
<b>SCHEDULE [09] : CASH &amp; BANK BALANCE</b>		
<b>Cash in Hand</b>		
<b>FCRA SECTION</b>		
Indian Fund	1,24,505	83,856
Foreign Fund	1,48,903	60,388
<b>Cash at Bank:</b>		
<b>Non FC Fund</b>		
Axis Bank -914010000682315	77,70,314	52,39,509
Axis Bank -917010028318693	1,260	14,99,816
Axis Bank -918010055416488	38,059	36,939
Axis Bank -918010093384897	28,161	27,367
Axis Bank -919010030370605	83,759	80,911
Axis Bank -919020048620391	-	-
J&K Bank A/C No 0054040100050715	20,377	19,796
Standard Chartered Bank -52810165100	1,12,04,711	2,97,23,020
<b>Foreign Fund</b>		
Axis Bank -921010001884646	60,33,309	3,53,74,220
Axis Bank -917010044019530	-	32
Axis Bank -920010011294573	-	4,93,548
Axis Bank -913010006607720	-	12,204
Axis Bank-921010025827777	3,20,608	-
State Bank of India - 39764768555	68,66,553	41,87,065
Standard Chartered Bank A/c No. 52810017829	3,06,662	85,033
<b>TOTAL Rs.</b>	<b>3,29,47,179</b>	<b>7,69,23,704</b>



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<b>SCHEDULE [10] : OTHER CURRENT ASSETS</b>		
Ivillage Social Solutions LLP	-	48,798
Advance to Vendor	38,394	-
Razor Pay Software Pvt. Ltd.	43,938	-
<b>TOTAL Rs.</b>	<b>82,332</b>	<b>48,798</b>
<b>SCHEDULE [11] : CURRENT LIABILITIES</b>		
<b>Expenses Payable</b>		
Provident Fund Payable	-	2,51,814
TDS Payable	-	95,979
	-	<b>3,47,793</b>
<b>SCHEDULE [12] : CURRENT LIABILITIES</b>		
Security Deposit (Advance from Contractor )	1,94,837	8,85,391
Gratuity Payable	(577)	1,32,032
Other Credits Payable	6,18,667	81,45,873
HDFC Credit card	-	(2,882)
Staff Accidental Insurance	(1,31,828)	(68,128)
Staff Health Insurance	2,32,897	1,57,923
<b>TOTAL Rs.</b>	<b>9,13,996</b>	<b>92,50,209</b>



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SCHEDULE [13] : INCOME AS GRANTS		
Honeywell -Safe School Programme	70,86,594	2,52,75,000
Covid-19 Response - Multi Donor	19,65,82,408	11,71,82,502
India Floods Response 2019 - Muliti Donor	22,89,389	1,02,08,144
Institutionalising Sustainable Community Based Disaster Risk Management - GNRD	14,03,379	27,80,328
Assam Flood Response - Community Resilient Shelter	6,98,600	17,86,750
Shoes Distribution	1,80,368	1,01,216
Flood Affected Karnataka	8,10,000	18,90,000
Bihar Sustainable Livelihood Development	54,69,356	-
Star Network IHHI Grants	35,36,235	-
Star Network Skills Grants	7,46,894	-
Build temporary school -Better Shelter	4,39,829	-
Nutanix Technology	5,00,000	-
Meal Distribution -Tide Foundation	19,06,250	-
Meal Distribution -Tide Foundation	7,59,000	-
Development of Lake View park -Wazirabad Gurgoan	67,00,000	-
School Infrastrucure for student-Chegg	96,60,851	-
School/Hospital Infrastrucure -Boang OPPO	55,22,366	-
Women Empowerment through Livelihood -Uttrakhand	35,00,500	-
Plantation Programme - Microsoft	3,27,598	-
Hauz -e-Shamsi - Hinduja Foundation	1,47,000	-
Solid Waste Management Intervention in Golaghat -IGF	5,59,075	-
Cyclone Fani Response -2019 - Muliti Donor	-	61,65,637
Gaja Cyclone Response 2019 - United Way of Chennai	-	33,000
Kerala Floods Response 2018 - Muliti Donor	-	82,94,552
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K - United Way of India	-	8,65,208
Partner for Resilience Strategic Partnership -Wetland International SA	-	17,56,400
SEEDS Disaster Response Programme - Facebook	-	71,56,000
School Based Interv. -Indiana University	-	4,98,172
Upscaling Eco -DRR India Program - wetland Internatinal SA	-	5,60,296
Cyclone Amphan Response 2020 - Muliti Donor	-	1,74,03,392
Artificial Intelligence for Building Disaster Resilient Communities - Microsoft Corporation India	-	1,55,21,366
<b>TOTAL Rs.</b>	<b>24,88,25,692.46</b>	<b>21,74,77,962.50</b>



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<b>SCHEDULE [14] : INTEREST INCOME</b>		
Interest on Saving Bank Account	22,10,141	25,54,381
Interest on Fixed Deposit	15,58,182	7,87,879
Interest on Tax Refund	20,492	-
Award Money	51,00,000	-
<b>TOTAL Rs.</b>	<b>88,88,815</b>	<b>33,42,260</b>
<b>SCHEDULE [15]:EXPENDITURE</b>		
Covid-19 Response - Multi Donor	17,90,97,431	8,97,25,879
Artificial Intelligence for Building Disaster Resilient Communities - Microsoft Corporation India	94,15,030	1,46,73,895
Assam Flood Response - Community Resilient Shelter	25,41,348	28,000
SEEDS Disaster Response Programme - Facebook	19,61,054	3,57,437
Kerala Floods Response 2017	14,49,707	1,29,05,167
Flood Affected Karnataka	12,82,658	9,53,739
Institutionalising Sustainable Community Based Disaster Risk Management (GNDR) 2017-2020	46,623	21,64,801
Honeywell -Safe School Programme	3,648	5,14,76,636
Bihar Sustainable Livelihood Development	50,96,000	-
Star Network IHHI Grants	3,56,308	-
Star Network Skills Grants	3,09,442	-
Build temporary school -Better Shelter	4,02,329	-
Development of Lake View park -Wazirabad Gurgoan	59,39,080	-
Study on Impact of Climate change in chennai	1,48,750	-
School Infrastructure for student-Chegg	86,67,777	-
School/Hospital Infrastructure -Boang OPPO	49,69,262	-
Plantation Programme - Microsoft	2,14,397	-
Hauz -e-Shamsi - Hinduja Foundation	488	-
Cyclone Fani Response -2019	45,980	-
Cyclone Fani Response -2019 Odisha	-	1,36,26,251
India Floods Response 2019 - Muliti Donor	-	1,61,26,488
		14,74,999
Partner for Resilience Strategic Partnership -Wetland International SA	-	-
Flood Rehabilitation work in Bihar	-	5,79,710
Reconstruction and Furnishing of Three Government Schools in Pulwama District of J&K	-	30,000
Building Safer Schools in India-OAK Foundation	-	61,832
School Based Interv. -Indiana University	-	3,88,730
Cyclone Amphan Response 2020 - Muliti Donor	-	1,56,18,635
Shoes Distribution	-	1,14,890
Upscaling Eco -DRR India Program - wetland International SA	-	12,80,911
<b>TOTAL Rs.</b>	<b>22,19,47,313</b>	<b>22,15,88,000</b>
<b>SCHEDULE [16]: ADMINISTRATIVE EXPENDITURE</b>		
Administraton Expenses	2,61,20,140	2,25,90,545
Depreciation	7,32,885	10,16,805
<b>TOTAL Rs.</b>	<b>2,68,53,025</b>	<b>2,36,07,350</b>
<b>SCHEDULE [17]: NON-RECURRING EXPENDITURE</b>		
Bihar Sustainable Livelihood Development	1,14,500	-
Delhi -Office	3,49,449	-
<b>TOTAL Rs.</b>	<b>4,63,949</b>	<b>-</b>
<b>SCHEDULE [14A]: INTEREST</b>		
Interest Received	31,17,974	26,02,042
<b>TOTAL Rs.</b>	<b>31,17,974</b>	<b>26,02,042</b>



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**SUSTAINABLE ENVIRONMENT AND ECOLOGICAL DEVELOPMENT  
SOCIETY**

**315, Kailash Tower -1, Mount Kailash New Delhi - 110065**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES, FORMING PART OF  
ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2022.**

**A. SIGNIFICANT NOTES ON ACTIVITIES**

Sustainable Environment & Ecological Development Society (SEEDS) is a non-profit organization that seeks to protect the lives and livelihoods of people exposed to natural disasters and living in disaster prone areas. SEEDS primarily engages in shelter reconstruction and adopt locally based approaches to reduce the impact of future disasters on communities at risk.

**B. SIGNIFICANT ACCOUNTING POLICIES**

1. **Basis of Accounting:** The financial statements have been prepared under the historical cost convention, on a going concern basis and in accordance with generally accepted accounting principles and practices in India and accounting standards issued by the Institute of Chartered Accountants of India wherever applicable, except otherwise stated.
2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
  - a) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
  - b) No revaluation and physical verification of fixed assets was made during the year.
  - c) Assets which are of no longer in use or has become obsolete were sold during the year and the total sale proceeds were treated as income during the year of sale.
3. **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%
Office Equipment	15%
Computer	40%
Vehicles	15%
Machinery	15%



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4. **Investment:** All the short-term investments were in form of Term deposit with schedule Bank and SBI Bank in compliance with **Section 11(5)** of the Income Tax Act, 1961.
5. **Revenue Recognition:** All grants and donations including foreign contribution are recognized on the receipt basis as per contractual arrangement and specific direction of donor /guarantor. Interest income on bank account is recognized on accrual basis.
6. **Expenditure:** Expenses are recorded on accrual basis in the Income & Expenditure Account.
7. **Foreign Contribution:** Foreign Contributions are accounted for based on the credit advice received from Bank.

**8. Other Policies:**

- i) Society maintains separate books of account in respect of Foreign Contributions received.
- ii) Society maintains project-wise accounts by creating cost center for each project through an integrated accounting system.
- iii) Expenses incurred directly for a project have been treated as Direct Project Expenditure.
- iv) Expenses not directly related to any specific project have been allocated to various projects on a predetermined basis.
- v) Expenses for utilization against grant (Other than Foreign Contribution) given to other NGO/Charitable organization is booked in our accounts after confirmation, utilization certificate from donee agency.
- vi) The expenditure on the projects taken up with the support of donor agencies is, as far as possible incurred according to the plans and budgets agreed upon. However, deviations from agreed plans and budgets often occur at the time of project execution depending upon various circumstances, such as location, awareness among the beneficiaries, local customs, availability of inputs, legal restrictions etc. Such variations are monitored regularly in consultation with the donor agency.
- vii) Surplus/(deficit) generated due to bank interest on the idle grant money on the of the completed projects are transferred to General fund.
- viii) Amount received as award money from PAO NDMA, New Delhi was transferred to the general fund during the year.
- ix) Remaining balances of the continuing projects were reported under Project fund for future utilization purpose.
- x) Fund raised during various natural disaster which could not be utilized fully during the year of occurrence of disaster was transferred to the "Disaster Management Fund" for future utilization purpose.



**B. 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. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

4. ***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 **Sustainable Environment & Ecological Development Society**.

5. **Payment to Company under the same management:**

Amount was transferred against hiring taxi service to one of the companies under same management where the directors and members were common in the company & the society i.e. **Sustainable Environment & Ecological Development Society**.

6. **Payment to Board members:**

No salary, remuneration, honorarium, or consultancy of any nature was paid to the board members of Sustainable Environment & Ecological Development Society for the services rendered by them.

7. **The Organization is registered under:**

- a) Societies Registration Act, 1860 vide Registration No S-25402 dated 31st of January 1994.
- b) Under section 12A of the Income Tax Act, 1961 vide registration Unique ID No. AABTS4158CE19956 dated 23/09/2021. The organization has submitted the Income Tax Return for the year 2020-21 within the due date.
- c) DARPAN Unique ID No. DL/2016/0099331 with the NITI Aayog, Govt of India
- d) 80G Approval Unique Registration No. AABTS4158CF20218 dated 23/09/2021.



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e) PAN of the Organization is AABTS4158C.

f) TAN of the organization is DELS15303B.

For & On behalf of  
**S. Sahoo & Co.**  
**Chartered Accountants**



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**CA (Dr.) Subhjit Sahoo FCA, LLB**  
**MM No: 057426**  
**FRN: 322952E**

For  
**Sustainable Environment and Ecological  
Development Society**

A handwritten signature in blue ink, appearing to read "Manu Gupta".

**Manu Gupta**  
**Vice- President**



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**Anshu Sharma**  
**Secretary**

**UDIN: 22057426AZA@NEY1094**  
**Place: New Delhi**  
**Date: 15.9.2022**