

A. K. VIRMANI & CO.

CHARTERED ACCOUNTANTS

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63B, BONDEL ROAD

GROUND FLOOR

KOLKATA - 700019

INDEPENDENT AUDITOR'S REPORT

To

The Members of Sri Aurobindo Society
8, Shakespeare Sarani,
Kolkata – 700 071

Opinion

We have audited the Financial Statements of **SRI AUROBINDO SOCIETY**, having its Registered Office at 8, Shakespeare Sarani, Kolkata – 700071 and Administrative-cum-Head Office at 11, Saint Martin Street, Pondicherry – 605 001, which comprise the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and Receipts and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. The financial statements of **3** branches and units audited by us are incorporated in these financial statements and also **101** branches and units audited by Statutory Branch Auditors. The branches and units audited by us and those audited by other auditors have been selected by the Society. Also incorporated are Financial Statements of **3** branches and units which have not been subjected to audit, but have been signed by Office Bearers.

In our opinion, the accompanying financial statements of the Society are prepared, in all material respects, in accordance with the generally accepted accounting procedures and norms.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics, that are relevant to our audit of the Financial Statements, and we have fulfilled our other responsibilities, in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements in accordance with the Standards of Auditing issued by the Institute of Chartered Accountants of India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the Society'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, but not for the purpose of expressing an opinion on the 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 Society'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 Society 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. Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.



Report on Other Legal and Regulatory Requirements

We have obtained, all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purposes of our Audit subject to the notes on accounts as per Schedule X annexed;


- i) Depreciation has been provided at rates prescribed under the Income Tax Act 1961, as prevalent for the Assessment year 2024-25.
- ii) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books.
- iii) The Balance Sheet and the Income & Expenditure Account dealt with by this Report are in agreement with the books of account;
- iv) In our opinion, the Balance Sheet and the Income & Expenditure Account dealt with by this Report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the Society is following Cash System of Accounting for Incomes and Mercantile System of Accounting for Expenditures ;
- v) Subject to our comments above, in our opinion and to the best of our information and according to the explanations given to us, the said accounts read with Notes on Accounts, give a true and fair view in conformity with the Accounting Principles generally accepted in India:
 - a) In the case of the Balance Sheet, of the State of Affairs of the Society as at 31st March, 2024; and
 - b) In the case of Income & Expenditure Account of the Excess of Income over Expenditure of the Society for the year ended on that date.
 - c) In the case of Receipts & Payments Account, of the movement of cash for the year ended on that date.

Place: Kolkata

Date : 22 AUG 2024



For A.K. VIRMANI & CO.
Chartered Accountants
Firm Regn. No: 305160E


(Soma Gana)
Proprietor
Membership No. 060088
UDIN:

24060088BKMEDF6234

SRI AUROBINDO SOCIETY
BALANCE SHEET AS ON 31st MARCH 2024

	SCHE- DULE		AS AT 31.03.2024		AS AT 31.03.2023
I. SOURCES OF FUNDS			Rs. P.		Rs.P.
1. Reserves					
a) Capital Reserve	A		2,11,37,52,951.78		43,26,46,472.59
b) General Reserve	B		1,09,12,88,645.83		94,76,10,547.92
2. CSR & Specific Funds	C		31,95,13,076.99		24,16,08,170.84
3. Loan: Secured & Unsecured	D		46,11,927.44		34,66,482.01
4. Advances & Deposits	E		2,89,45,695.96		3,28,73,951.11
		TOTAL	3,55,81,12,298.00		1,65,82,05,624.47
II. APPLICATIONS OF FUNDS					
1. Fixed Assets (Net Block)	F	2,39,61,53,885.92		65,06,39,292.35	
			2,39,61,53,885.92		65,06,39,292.35
2. Live Stock			2,67,000.00		1,65,000.00
3. Investments	G		77,00,69,254.39		57,00,17,547.87
4. Current Assets					
a) Current Assets	H	3,24,09,264.25		2,95,86,606.79	
b) Loans, Advance & Deposits	I	1,66,02,063.28		3,62,07,490.05	
c) Cash & Bank Balances	J	39,88,75,978.28		41,44,57,683.28	
		44,78,87,305.81		48,02,51,780.12	
LESS:					
5. Current Liabilities	K	5,62,65,148.12		4,28,67,995.87	
Net Current Assets			39,16,22,157.69		43,73,83,784.25
		TOTAL	3,55,81,12,298.00		1,65,82,05,624.47

Notes: (1) Notes to Accounts Schedule 'X'
AS PER OUR REPORT OF EVEN DATE

By Order of the Executive Committee
Dated: 16 AUG 2024

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E

(Signature)

(SOMA GANA)
PROPRIETOR

Member No. 060088

(Signature)
(PRADEEP NARANG)
CHAIRMAN

(Signature)

(KAUSHAL SHARMA)
MEMBER-ASST. SECRETARY

UDIN: 24060088BKMEDF6234

Place: Kolkata

Date : 22 AUG 2024



(Signature)
(V. KANNAN)

CHIEF MANAGER-ACCOUNTS

SRI AUROBINDO SOCIETY			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024			
PARTICULARS	SCH.	2023-24	2022-23
		Rs. P.	Rs. P.
I. INCOME			
a. Members	L	34,12,080.45	30,99,671.00
b. Donations		6,58,24,902.89	5,09,68,912.65
c. Contribution under CSR & Sp. Fund		37,99,80,973.63	42,00,48,752.06
d. Education Projects		27,56,08,469.72	26,73,59,736.67
e. Research		4,54,84,827.19	4,82,67,619.50
f. Advertisement		29,48,330.00	25,27,177.50
g. Rent		3,62,07,889.00	2,68,88,144.00
h. Investment & Deposits		4,14,31,599.52	2,96,04,213.15
i. Surplus from promotional Literature		9,72,988.11	10,31,949.06
j. Surplus from activities		14,72,969.00	19,07,402.48
k. Surplus from Sale of Fixed Assets		2,09,16,654.43	6,92,044.00
l. Other Receipts	M	10,02,867.51	58,57,502.73
m. Contribution from Centres		3,18,866.00	1,27,921.00
n. Prior Year Adjustment		25,66,529.00	4,00,000.00
TOTAL		87,81,49,946.45	85,87,81,045.80
II. EXPENDITURE			
Expenses on Education based on the Philosophy of Sri Aurobindo and The Mother			
a. Promotional Literature	N	49,79,623.65	47,33,902.00
b. Donations	O	2,20,000.00	5,45,600.00
c. Expenses out of CSR & Sp. Fund		37,99,80,973.63	42,00,48,752.06
d. Education		21,02,94,790.72	18,98,29,790.06
e. Research		2,46,81,440.10	2,23,19,514.88
f. Inmates Maintenance		16,29,886.00	15,79,486.00
g. Contribution to Centres		9,22,645.00	3,45,625.00
h. Other Administrative Expenditure	P	6,45,94,957.98	5,57,81,916.50
i. Deficit on activities		4,160.00	37,067.90
j. Assets written off		17,458.45	-
k. Depreciation		4,13,61,120.25	4,01,12,332.02
l. Loss on sale of fixed assets		-	6,24,066.00
Excess of Income over Expenditure transferred to General Reserve		14,94,62,890.67	12,28,22,993.38
TOTAL		87,81,49,946.45	85,87,81,045.80

AS PER OUR REPORT OF EVEN DATE


By Order of the Executive Committee

Dated: 16 AUG 2024

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E



(SOMA GANA)
PROPRIETOR
Member No. 060088



(PRADEEP NARANG)
CHAIRMAN



(KAUSHAL SHARMA)
MEMBER-ASST. SECRETARY

UDIN:

24060088BKMEDF6234

Place: Kolkata

Date: 22 AUG 2024



(V. KANNAN)
CHIEF MANAGER-ACCOUNTS



SRI AUROBINDO SOCIETY
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024

PARTICULARS	AS AT 31-03-2024	AS AT 31-03-2023
	Rs. P.	Rs. P.
SCHEDULE - 'A' CAPITAL RESERVE		
Opening Balance	43,26,46,472.59	40,79,97,043.96
ADDITIONS DURING THE YEAR		
Asset acquired on dissolution of Trust	1,66,85,45,985.00	
For Donations in Kind	7,95,096.86	25,83,800.00
Paisa Adjustment	0.90	(0.26)
For New Branches	-	3,30,000.00
For Donation to Corpus	-	8,24,002.00
Transfer from Specific Funds	2,58,51,213.00	3,55,31,628.13
For Revaluation of Live Stock	1,02,000.00	(1,45,000.00)
Transfer from General Reserve	2,25,013.04	
Donor Membership	2,90,681.90	3,33,046.08
	1,69,58,09,990.70	
DEDUCTIONS DURING THE YEAR		
Non Incorporation of Branch / Unit	3,30,000.00	-
Transfer to Specific fund-Rupantar	-	-
Depreciation on assets created out of Specific Funds	1,43,73,511.51	1,48,08,047.32
	1,47,03,511.51	1,48,08,047.32
	2,11,37,52,951.78	43,26,46,472.59
SCHEDULE - 'B' GENERAL RESERVE		
Opening Balance	94,76,10,547.92	82,45,99,862.69
ADDITIONS DURING THE YEAR		
Transferred from Income & Expenditure A/c	14,94,62,890.67	12,28,22,993.38
Transferred from Specific Fund	17,51,470.00	5,29,011.00
For Incorporation of New Branches/Units	-	7,43,540.98
For Branches - Paisa Adjustments	6.00	-
	15,12,14,366.67	12,40,95,545.36
DEDUCTIONS DURING THE YEAR		
Transfer to Specific Funds	70,00,000.00	10,84,860.13
Transfer to Capital Reserve	2,25,013.04	-
For Branches - Paisa Adjustments	0.72	-
For Branches - Non incorporation	3,11,255.00	-
	75,36,268.76	10,84,860.13
	1,09,12,88,645.83	94,76,10,547.92
SCHEDULE -C-CSR & SPECIFIC FUNDS <i>Refer Annexure-A</i>		
Opening Balance	24,16,08,170.84	19,04,92,724.43
ADDITIONS DURING THE YEAR		
Funds received during the year	46,60,78,072.14	53,79,56,266.46
Interest on investments out of Sp. Funds	1,24,10,490.64	81,83,711.01
Transfer from Other Funds	17,62,88,044.00	-
Transfer from General Reserve	70,00,000.00	10,84,860.13
	66,17,76,606.78	54,72,24,837.60
	90,33,84,777.62	73,77,17,562.03
DEDUCTIONS DURING THE YEAR		
Utilisation	37,99,80,973.63	42,00,48,752.06
Paise Adjustment	-	-
Transfer to Other Funds-Rupantar	17,62,88,044.00	4,00,00,000.00
Transfer to Capital Reserve	2,58,51,213.00	3,55,31,628.13
Transfer to General Reserve	17,51,470.00	5,29,011.00
	58,38,71,700.63	49,61,09,391.19
	31,95,13,076.99	24,16,08,170.84



SRI AUROBINDO SOCIETY

(ANNEXURE - I)

SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024

PARTICULARS	AS AT		AS AT	
		31-03-2024		31-03-2023
	Rs. P.	Rs. P.	Rs. P.	Rs. P.
SCHEDULE - A CAPITAL RESERVE				
Amount as per Last Balance Sheet		43,26,46,472.59		40,79,97,043.96
ADDITIONS				
Corpus Donation- Nagpur	-		8,24,002.00	
Asset acquired on dissolution of Trust Donation in Kind	1,66,85,45,985.00 7,95,096.86	1,66,93,41,081.86	- 25,83,800.00	34,07,802.00
FOR Paisa Adjustment				
	0.90	0.90	(0.26)	(0.26)
FOR New Branches				
Purnea Branch	-		-	
Jankop Branch	-		-	
Gwalior	-		3,30,000.00	
Navi Mumbai Branch	-		-	
Paigamberpur Branch	-		-	
Agra Branch	-	-	-	3,30,000.00
For addition to Assets from Specific Fund:				
Rupantar	37,71,193.00		-	
Raipur	55,95,462.00		6,53,185.00	
Agra	-		7,75,000.00	
Kharagpur	-		41,264.13	
Agartala	45,240.00		88,230.00	
Purchase of Assets - SAIRSS	1,64,39,318.00	2,58,51,213.00	3,39,73,949.00	3,55,31,628.13
Revaluation of Live Stock		1,02,000.00		(1,45,000.00)
Transfr from Generl Reserve				
-Hesal	1,75,000.00			
-Asansol	50,013.04			
		2,25,013.04		
Donor Membership				
Donor Member	2,90,681.90		3,33,046.08	
		2,90,681.90		
			3,33,046.08	
				3,33,046.08
		2,12,84,56,463.29		44,74,54,519.91
Non Incorporation of Branch / Unit				
Gwalior	3,30,000.00		-	
		3,30,000.00	-	
DEDUCTION:				
Depreciation on Fixed Assets of SAIRSS Projects	1,43,73,511.51		1,48,08,047.32	
		1,43,73,511.51		1,48,08,047.32
		2,11,37,52,951.78		43,26,46,472.59



SRI AUROBINDO SOCIETY (ANNEXURE - II)
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024

PARTICULARS	AS AT 31-3-2024		AS AT 31-3-2023
	Rs. P.	Rs. P.	Rs. P.
SCHEDULE-'B' GENERAL RESERVE			
Amount as per Last Balance Sheet		94,76,10,547.92	82,45,99,862.69
Additions during the Year			
Incorporation of O/B of New Branches / Units - Gwalior	-		7,43,540.98
		-	7,43,540.98
Non Incorporation of Branch / Unit	-		
		-	
Amount Transferred from I & E a/c	14,94,62,890.67		12,28,22,993.38
Paisa Adjustments	6.00		-
	-		-
Amount Transferred from Specific Fund			
- SAIRSS	17,51,470.00		-
- Noida	-		5,29,011.00
	17,51,470.00		12,33,52,004.38
		15,12,14,366.67	12,33,52,004.38
		1,09,88,24,914.59	94,86,95,408.05
DEDUCTIONS:			
Transferred to Specific Fund			
- Raipur	-		2,53,636.00
- Indore	20,00,000.00		4,66,000.00
- Surat	-		3,21,960.00
- Kharagpur	-		41,264.13
- Navi Mumbai	50,00,000.00		-
- Mumbai	-		2,000.00
		70,00,000.00	10,84,860.13
Transferred to Capital Reserve			
- Hesal	1,75,000.00		-
- Asansol	50,013.04		-
		2,25,013.04	
Non Incorporation of Branch / Unit - Gwalior	3,11,255.00		-
Paisa Adjustments	0.72	3,11,255.72	-
		75,36,268.76	-
		1,09,12,88,645.83	94,76,10,547.92



SRI AUROBINDO SOCIETY				(ANNEXURE - III)
SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024				
PARTICULARS		AS AT 31-03-2024		AS AT 31-03-2023
	Rs. P.	Rs. P.	Rs. P.	Rs. P.
SCHEDULE - 'C' SPECIFIC FUND				
Amount as per Last Balance Sheet		24,16,08,170.84		19,04,92,724.43
Additions during the year		46,60,78,072.14		53,79,56,266.46
Interest on investments out of Sp. Funds		1,24,10,490.64		81,83,711.01
Transferred from Other Funds		17,62,88,044.00		-
Transferred from General Reserve		70,00,000.00		10,84,860.13
		90,33,84,777.62		73,77,17,562.03
Deduction during the year				
Transferred to Captial Reserve				
- Raipur	55,95,462.00		6,53,185.00	
- Rupantar	37,71,193.00		-	
- Agra	-		7,75,000.00	
- SAIRSS	1,64,39,318.00		3,39,73,949.00	
- Kharagpur	-		41,264.13	
- Agartala	45,240.00		88,230.00	
		2,58,51,213.00	3,55,31,628.13	
Transferred to General Reserve				
- SAIRSS	17,51,470.00		-	
- Hindi Zonal Com.	-		5,29,011.00	
- Paisa Adjustments	-		-	
	17,51,470.00			3,60,60,639.13
Transferred to Other Funds-SAIRSS	16,72,88,044.00		4,00,00,000.00	
Transferred to Other Funds-SAS	90,00,000.00		-	
Utilisation of Specific Fund	37,99,80,973.63		42,00,48,752.06	
		55,80,20,487.63		46,00,48,752.06
		31,95,13,076.99		24,16,08,170.84



**SRI AUROBINDO SOCIETY
CSR & SPECIFIC FUND DETAILS**

Annexure-A to Schedule- C

PARTICULARS-2023-24	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	17,61,80,672.35	88,88,831.56	5,65,38,667.66	24,16,08,170.84
Contributions	14,56,89,826.14	-	32,03,88,246.00	46,60,78,072.14
Tr. From Other Funds	-	-	17,62,88,044.00	17,62,88,044.00
Tr. From General Reserve			70,00,000.00	70,00,000.00
Interest	2,42,827.20	1,11,168.44	1,20,56,495.00	1,24,10,490.64
Total-A	32,21,13,325.69	90,00,000.00	57,22,71,452.66	90,33,84,777.62
Tr. To Other funds	16,72,88,044.00	90,00,000.00	-	17,62,88,044.00
Tr. To General Reserve	17,51,470.00			17,51,470.00
Utilisation-Revenue	8,51,45,408.63	-	29,48,35,565.00	37,99,80,973.63
Utilisation-Capital	1,64,39,318.00	-	94,11,895.00	2,58,51,213.00
Total-B	27,06,24,240.63	90,00,000.00	30,42,47,460.00	58,38,71,700.63
Closing Balance-(A-B)	5,14,89,085.06	-	26,80,23,992.66	31,95,13,076.99
PARTICULARS-2022-23				
Opening Balance	14,24,46,837.50	82,18,224.56	3,98,27,662.37	19,04,92,724.43
Contributions	52,00,73,171.18	-	1,78,83,095.28	53,79,56,266.46
Tr. From Other Funds & General Reserve	-	-	10,84,860.13	10,84,860.13
Interest	71,11,736.00	6,70,607.00	4,01,368.01	81,83,711.01
Total-A	66,96,31,744.68	88,88,831.56	5,91,96,985.79	73,77,17,562.03
Tr. To Other funds & General Reserve	4,00,00,000.00	-	5,29,011.00	4,05,29,011.00
Utilisation-Revenue	41,94,77,123.33	-	5,71,628.00	42,00,48,751.33
Utilisation-Capital	3,39,73,949.00	-	15,57,679.13	3,55,31,628.13
Total-B	49,34,51,072.33	-	26,58,318.13	49,61,09,390.46
Closing Balance-(A-B)	17,61,80,672.35	88,88,831.56	5,65,38,667.66	24,16,08,170.84

BREAK UP OF CONTRIBUTIONS

PARTICULARS	2023-24	2022-23
CSR FUNDS		
SBML Fund	20,00,000.00	27,55,000.00
Tata Sons P Ltd Fund	10,00,00,000.00	1,00,00,000.00
GAIL Fund	14,00,025.85	22,15,500.00
Heart Valve Fund-General	6,59,521.00	-
Sanjeevan-Tata Social Welfare	94,97,000.00	-
HDFC Bank (Rupantar)	-	32,84,43,759.00
Chennai Petroleum Corpn.	16,25,000.00	-
Seshaasai Business Forms	50,00,000.00	-
Balki Advisory Services	25,00,000.00	-
Oswal Fibrotex Mills	4,35,000.00	-
Osian Star Exports	5,00,000.00	-
SBI Foundation	-	48,88,000.00
Tips Industries Limited	-	10,00,000.00
Zuventus Healthcare Limited	-	31,86,762.00
Benzo Chem Industries Pvt Ltd.	2,00,000	
ECGC Limited	15,39,563	
FEDBANK FINANCIAL SERVICES LIMITED	65,16,300	
HDFC BANK LIMITED	23,76,40,489	
LEA Associates South Asia Pvt. Ltd.	3,00,000	
MALLADI DRUGS & PHARMA LIMITED	39,66,900	
Unitop Chemicals Private Limited	5,00,000	
ZARHAK STEELS PRIVATE LIMITED	10,00,000	
Chryso India Private Limited	10,00,000	
AAPC India Hotel Management Pvt. Ltd.	17,00,000	
SBI FOUNDATION	1,17,94,700	
SVF Investment Advisers (India) P Ltd	10,00,000	
CTRL	25,00,000	
REC LIMITED	99,61,600	
CSR FUND TOTAL	40,32,36,098.85	35,24,89,021.00
GOVT. GRANT		
ACPN-Bangalore Fund	38,68,876.00	56,28,411.00
DST-IT D&D	60,94,500.00	-
FGOVT GRANT TOTAL	99,63,376.00	56,28,411.00
FCRA SPECIFIC FUNDS	41,02,433.29	43,08,794.18
OTHER SPECIFIC FUNDS	4,87,76,164.00	17,55,30,040.28
GRAND TOTAL	46,60,78,072.14	53,79,56,266.46



SRI AUROBINDO SOCIETY
SCHEDULES REFER TO AND FORMING PART OF THE BALANCE SHEET AS AT 31.03.2024
Specific Fund Details for the year 2023-24

SCHEDULE-C- CSR & SPECIFIC FUNDS

(Annexure -III(A))

	Particulars	Opening Balance	RECEIPTS				UTILISATION				Closing Balance
			Contribution	Trfd. From other funds	Trfd. From General Reserve	Interest	Tr. To other fund	Tr. To General Reserve	Revenue	Capital	
1	Education	1,07,36,515.69	-								1,07,36,515.69
2	Education at coimbatore	17,51,470.00	-					17,51,470.00			-
3	SBML Fund	-	20,00,000.00							64,833.00	19,35,167.00
4	New Initiatives	33,90,000.00	93,85,000.00							50,00,000.00	77,75,000.00
5	Tata Sons P Ltd Fund	-	10,00,000.00			4,00,000.00				4,42,00,682.00	1,57,99,318.00
6	GAIL FUND	92,207.00	14,00,025.85							14,92,232.85	-
7	AHAR-R.D. Tata	13,82,899.72	-		40,069.20					14,22,968.92	0.00
8	Animation Film Project	37,12,917.00	66,71,976.00							1,00,33,051.00	3,51,842.00
9	ACPN-Bangalore Fund	56,46,139.20	42,54,370.00							92,21,255.20	6,79,254.00
10	Sanjeevan-Tata Social Welfare	72,47,384.00	94,97,000.00		2,02,758.00					65,69,398.00	1,03,77,744.00
11	Rupantar Projects	12,72,88,044.00	-			12,72,88,044.00					-
12	Animation Film Project-FCRA	5,13,636.01	10,24,477.00							9,53,852.00	5,84,261.01
13	Sarvam General	39,24,864.00	-								39,24,864.00
14	Murthy Nayak Foundation	73,114.66	-							73,114.66	0.00
15	Sarvam Trust - London	1,04,21,481.07	10,37,951.00								1,14,59,432.07
16	Heart Valve Fund-FCRA	-	20,40,005.29								20,40,005.29
17	Heart Valve Fund-General	-	6,59,521.00							19,521.00	6,40,000.00
18	Chennai Petroleum Corpn.	-	16,25,000.00								16,25,000.00
19	Govt. Grant-IT D&D	-	60,94,500.00							60,94,500.00	-
A	SAS-SAIRSS	17,61,80,672.35	14,56,89,826.14	-	2,42,827.20	16,72,88,044.00	17,51,470.00	8,51,45,408.63	1,64,39,318.00		5,14,89,086.06
B	SAS- Pondicherry Office	88,88,831.56	-		1,11,168.44	90,00,000.00					(0.00)
C	SAS-Other Branches	5,65,38,667.66	32,03,88,246.00	17,62,88,044.00	70,00,000.00	1,20,56,495.00	-	29,48,35,666.00	94,11,896.00		26,80,23,992.66
	GRAND TOTAL (A+B+C)	24,16,08,170.84	46,60,78,072.14	17,62,88,044.00	70,00,000.00	1,24,10,490.64	17,62,88,044.00	17,51,470.00	37,99,80,973.63	2,58,51,213.00	31,95,13,076.99

Specific Fund Details for the year 2022-23

	Particulars	Opening Balance	RECEIPTS				UTILISATION				Closing Balance
			Contribution	Trfd. From other funds	Trfd. From General Reserve	Interest	Tr. To other fund	Tr. To General Reserve	Revenue	Capital	
1	Education	1,07,36,515.69	-								1,07,36,515.69
2	Education at coimbatore	17,51,470.00	-								17,51,470.00
3	SBML Fund	-	27,55,000.00					17,70,000.00	9,85,000.00		-
4	New Initiatives	33,90,000.00	-								33,90,000.00
5	Tata Sons P Ltd Fund	-	10,00,000.00					4,00,00,000.00	4,11,89,934.00	1,88,10,066.00	-
6	GAIL FUND	-	22,15,500.00						20,49,933.00	73,360.00	82,207.00
7	AHAR-R.D. Tata	31,98,880.72	-		81,653.00				18,97,634.00	-	13,82,899.72
8	Animation Film Project	51,58,787.00	57,96,864.00						72,42,734.00		37,12,917.00
9	Aurovanam-TICL	(0.00)	-						-		(0.00)
10	ACPN-Bangalore Fund	57,80,559.80	56,28,411.00						57,62,831.60		56,46,139.20
11	Sanjeevan-Tata Social Welfare	1,28,41,608.00	-		5,88,730.00				61,82,954.00		72,47,384.00
12	Rupantar Projects	7,59,10,502.00	39,93,68,602.00		64,41,353.00				34,03,26,890.00	1,41,05,523.00	12,72,88,044.00
13	SARVAM GAIN-acpn-FCRA	10,04,616.00	-						10,04,616.00		-
14	DST Project fund	18,86,663.00	-						18,86,663.00		-
15	Animation Film Project-FCRA	22,23,634.83	6,71,247.18						23,81,246.00		5,13,636.01
16	US English Access fund	91,837.46	36,37,547.00						37,29,384.46		(0.00)
17	Sarvam General	39,24,864.00	-								39,24,864.00
18	Murthy Nayak Foundation	73,114.66	-								73,114.66
19	Sarvam Trust - London	1,19,73,785.07	-						15,52,304.00		1,04,21,481.07
20	Ewart Investments	25,00,000.00	-						25,00,000.00		-
A	SAS-SAIRSS	14,24,46,837.50	52,00,73,171.18		71,11,736.00		4,00,00,000.00	41,94,77,124.06	3,39,73,949.00		17,61,80,672.35
B	SAS- Pondicherry Office	82,18,224.56	-		6,70,607.00						88,88,831.56
C	SAS-Other Branches	3,98,27,662.37	1,78,83,095.28	10,84,860.13	4,01,368.01		5,29,011.00	5,71,628.00	15,57,679.13		5,65,38,667.66
	GRAND TOTAL (A+B+C)	19,04,92,724.43	53,79,58,266.46	10,84,860.13	81,83,711.01		4,05,29,011.00	42,00,48,752.06	3,55,31,628.13		24,16,08,170.84



PARTICULARS	2023-24	2022-23
CSR FUNDS		
SBML Fund	20,00,000.00	27,55,000.00
Tata Sons P Ltd Fund	10,00,00,000.00	1,00,00,000.00
GAIL Fund	14,00,025.85	22,15,500.00
Heart Valve Fund-General	6,59,521.00	-
Sanjeevan-Tata Social Welfare	94,97,000.00	-
HDFC Bank (Rupantar)	-	32,84,43,759.00
Chennai Petroleum Corpn.	16,25,000.00	-
Seshaasai Business Forms	50,00,000.00	-
Balki Advisory Services	25,00,000.00	-
Oswal Fibrotex Mills	4,35,000.00	-
Osian Star Exports	5,00,000.00	-
SBI Foundation	-	48,88,000.00
Tips Industries Limited	-	10,00,000.00
Zuventus Healthcare Limited	-	31,86,762.00
Benzo Chem Industries Pvt Ltd.	2,00,000	
ECGC Limited	15,39,563	
Fedbank Fin. Services Ltd	65,16,300	
HDFC Bank Ltd	23,76,40,489	
LEA Associates South Asia Pvt. Ltd.	3,00,000	
MALLADI DRUGS & PHARMA LIMITED	39,66,900	
Unitop Chemicals Private Limited	5,00,000	
Zarhak Steels P Ltd	10,00,000	
Chryso India Private Limited	10,00,000	
AAPC India Hotel Management Pvt. Ltd.	17,00,000	
SBI Foundation	1,17,94,700	
SVF Investment Advisers (India) P ltd	10,00,000	
CTRL	25,00,000	
REC LIMITED	99,61,600	
CSR FUND TOTAL	40,32,36,098.85	35,24,89,021.00
GOVT. GRANT		
ACPN-Bangalore Fund	38,68,876.00	56,28,411.00
DST-IT D&D	60,94,500.00	-
FCRA SPECIFIC FUNDS	41,02,433.29	43,08,794.18
OTHER SPECIFIC FUNDS	4,87,76,164.00	17,55,30,040.28
GRAND TOTAL	46,60,78,072.14	53,79,56,266.46

PARTICULARS-2023-24	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	17,61,80,672.35	88,88,831.56	5,65,38,667.66	24,16,08,170.84
Contributions	14,56,89,826.14	-	32,03,88,246.00	46,60,78,072.14
Tr. From Other Funds	-	-	17,62,88,044.00	17,62,88,044.00
Tr. From General Reserve	-	-	70,00,000.00	70,00,000.00
Interest	2,42,827.20	1,11,168.44	1,20,56,495.00	1,24,10,490.64
Total-A	32,21,13,325.69	90,00,000.00	57,22,71,452.66	90,33,84,777.62
Tr. To Other funds	16,72,88,044.00	90,00,000.00	-	17,62,88,044.00
Tr. To General Reserve	17,51,470.00	-	-	17,51,470.00
Utilisation-Revenue	8,51,45,408.63	-	29,48,35,565.00	37,99,80,973.63
Utilisation-Capital	1,64,39,318.00	-	94,11,895.00	2,58,51,213.00
Total-B	27,06,24,240.63	90,00,000.00	30,42,47,460.00	58,38,71,700.63
Closing Balance-(A-B)	5,14,89,085.06	-	26,80,23,992.66	31,95,13,076.99

PARTICULARS-2022-23	SAS-SAIRSS	SAS-PONDICHERRY OFFICE	SAS-OTHER BRANCHES	TOTAL
Opening Balance	14,24,46,837.50	82,18,224.56	3,98,27,662.37	19,04,92,724.43
Contributions	52,00,73,171.18	-	1,78,83,095.28	53,79,56,266.46
Tr. From Other Funds & General Reserve	-	-	10,84,860.13	10,84,860.13
Interest	71,11,736.00	6,70,607.00	4,01,368.01	81,83,711.01
Total-A	66,96,31,744.68	88,88,831.56	5,91,96,985.79	73,77,17,562.03
Tr. To Other funds & General Reserve	4,00,00,000.00	-	5,29,011.00	4,05,29,011.00
Utilisation-Revenue	41,94,77,123.33	-	5,71,628.00	42,00,48,751.33
Utilisation-Capital	3,39,73,949.00	-	15,57,679.13	3,55,31,628.13
Total-B	49,34,51,072.33	-	26,58,318.13	49,61,09,390.46
Closing Balance-(A-B)	17,61,80,672.35	88,88,831.56	5,65,38,667.66	24,16,08,170.84



SRI AUROBINDO SOCIETY

SCHEDULES REFERRED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31-03-2024

PARTICULARS	AS AT 31-03-2024 Rs. P.	AS AT 31-03-2023 Rs. P.
SCHEDULE - 'D' SECURED & UNSECURED LOANS		
Secured Loan	11,79,152.98	-
Loan from others	34,32,774.46	34,66,482.01
	46,11,927.44	34,66,482.01
SCHEDULE - 'E' ADVANCES & DEPOSITS (Liability)		
Advances	1,42,14,123.96	1,92,19,458.95
Deposits	1,47,31,572.00	1,36,54,492.16
	2,89,45,695.96	3,28,73,951.11
SCHEDULE - 'F' FIXED ASSETS		
As per Schedule of Fixed Assets	2,29,86,90,146.02	57,95,60,690.45
Add: Work In Progress (Refer Page No.8)	9,74,63,739.90	7,10,78,601.90
	2,39,61,53,885.92	65,06,39,292.35
SCHEDULE - 'G' INVESTMENTS U/S 11 (5)		
Mutual Funds, Bonds & Others	17,37,14,344.50	17,73,33,110.21
Fixed Deposits with Banks	59,63,54,909.89	39,26,84,437.66
	77,00,69,254.39	57,00,17,547.87
SCHEDULE - 'H' CURRENT ASSETS		
Inventories	60,35,767.80	54,80,924.37
Sundry Debtors	24,49,272.50	10,77,745.61
Tax Deducted at Source	1,91,50,189.94	1,22,58,248.08
Others	47,74,034.01	1,07,69,688.73
	3,24,09,264.25	2,95,86,606.79
SCHEDULE-'I' LOANS, ADVANCES & DEPOSITS		
Loans & Advances	74,52,253.89	3,05,90,295.76
Deposits	91,49,809.39	56,17,194.29
	1,66,02,063.28	3,62,07,490.05



SRI AUROBINDO SOCIETY

SCHEDULES REFERRED TO AND FORMING PART OF INCOME & EXPENDITURE AS AT 31-03-2024

PARTICULARS	AS AT 31-03-2024	AS AT 31-03-2023
	Rs. P.	Rs. P.
<u>SCHEDULE - 'J' CASH & BANK BALANCES</u>		
Cash in Hand	25,35,868.61	20,32,955.37
Cash at Bank		
In Current Account	2,27,47,588.23	1,05,95,431.22
In Savings Account	37,35,92,521.44	40,18,29,296.69
	39,88,75,978.28	41,44,57,683.28
<u>SCHEDULE - 'K' CURRENT LIABILITIES</u>		
Sundry Creditors	1,65,12,119.58	97,11,814.00
Outstanding Liabilities	3,97,53,028.54	3,31,56,181.87
	5,62,65,148.12	4,28,67,995.87
<u>SCHEDULE - 'L' MEMBERS</u>		
Membership Fees	27,35,843.45	26,24,697.00
Magazine Subscription/Receipts	6,76,237.00	4,74,974.00
	34,12,080.45	30,99,671.00
<u>SCHEDULE - 'M' OTHER RECEIPTS</u>		
Miscellaneous Receipts	9,20,007.51	57,42,522.48
Liabilities written back	-	41,939.25
Royalty	82,860.00	73,041.00
	10,02,867.51	58,57,502.73
<u>SCHEDULE - 'N' PROMOTIONAL LITERATURE</u>		
Printing of Magazine & Literature	46,87,023.00	42,89,696.00
Deficit from Promotional Literature	-	-
Free Distribution of Literature & Articles	2,92,600.65	4,44,206.00
	49,79,623.65	47,33,902.00
<u>SCHEDULE - 'O' DONATIONS</u>		
Donations to Sri Aurobindo Ashram	30,000.00	5,45,600.00
Donations to Other Trusts	1,90,000.00	-
	2,20,000.00	5,45,600.00



SRI AUROBINDO SOCIETY
SCHEDULES REFERRED TO AND FORMING PART OF INCOME & EXPENDITURE AS AT 31-03-2024

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	Rs. P.	Rs. P.
<u>SCHEDULE - 'P' OTHER ADMINISTRATIVE EXPENDITURE</u>		
Travelling - Domestic	16,53,186.00	12,00,541.36
Meeting, Seminars, Training Camps	58,97,357.45	78,56,338.50
Salaries and Wages & Staff Welfare	1,19,17,992.00	1,09,75,969.00
Garden Maintenance	19,92,215.00	21,00,216.00
Security Expenses	12,43,592.00	12,09,075.00
Office Maintenance	66,57,268.20	63,42,879.50
Printing & Stationery	10,69,604.06	5,27,032.00
Telephone Expenses	3,31,011.26	2,75,658.74
Postage & Stamps	4,08,378.95	4,24,543.19
Miscellaneous Expenses	7,84,905.53	18,97,463.88
Rent, Taxes, Electricity and Water	55,41,383.68	40,35,253.45
Repairs and Maintenance	2,15,80,518.05	1,45,04,630.20
Conveyance and Vehicle Maintenance	5,70,186.80	5,69,339.00
Legal Expenses and Consultancy	12,31,947.00	8,56,222.00
Bank Charges	62,318.66	1,91,515.37
Interest on Loan	3,96,885.98	83,663.00
Computer Running Expenses	6,12,153.00	4,83,147.50
Insurance	4,24,998.00	2,26,172.81
Audit Fees	4,52,890.00	4,04,313.00
Auditors Travelling & Other Expenses	1,97,911.50	1,19,425.50
Newspaper & Periodicals	87,693.36	52,658.00
Branch/Centre Development Expenses	-	1,27,394.00
Visitor's service Expenses	3,14,601.50	1,96,683.50
Employer's contribution for P.F, EDLI., etc.,	11,65,960.00	11,21,782.00
TOTAL	6,45,94,957.98	5,57,81,916.50

Note: Reallocation and Rearrangement of Expenses made in suitable heads wherever found necessary.



SRI AUROBINDO SOCIETY
SCHEDULE - F - FIXED ASSETS FOR THE YEAR ENDING 31ST MARCH 2024

PARTICULARS	COST				DEPRECIATION				WRITTEN DOWN VALUE		
	AS ON 01.04.2023	ADTN. DURING THE YEAR	SALES/ ADJUSTMENT	AS ON 31-03-2024	UPTO 01.04.2023	DEP. DURING THE YEAR	ADJUSTMENT	DEBITED TO CAP. RESERVE	AS ON 31-03-2024	AS ON 31-03-2024	AS ON 31-03-2023
	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.	RS. P.		RS. P.	RS. P.	RS. P.
LAND	13,33,99,029.71	1,68,82,77,780.15	11,21,830.00	1,82,05,54,979.86	-				-	1,82,05,54,979.86	13,33,99,029.71
BUILDING	80,67,26,256.93	5,97,69,326.00	1,74,442.92	86,63,21,140.01	44,22,95,254.46	2,96,04,425.06		81,35,885.00	48,00,35,564.52	38,62,85,575.49	36,44,31,002.47
EDUCATIONAL EQUIPMENT & LIBRARY	2,58,45,915.55	20,96,658.44	53,588.00	2,78,88,985.99	1,80,42,820.56	13,07,892.32	21,519.40	74,903.00	1,94,04,096.48	84,84,889.51	78,03,094.99
FURNITURE & FIXTURE, OFFICE & OTHER EQUIPMENT	13,79,45,505.64	1,47,23,643.00	7,88,450.19	15,18,80,698.45	8,84,67,814.12	66,41,818.69	5,06,227.00	11,62,178.00	9,57,65,583.81	5,61,15,114.64	4,94,77,691.52
COMPUTER SYSTEMS AND ACCESSORIES	5,25,48,533.14	44,75,404.25	28,438.10	5,69,95,499.29	3,96,82,305.49	24,39,884.84	-	37,87,056.00	4,59,09,246.33	1,10,86,252.96	1,28,66,227.65
VEHICLE	2,46,86,986.75	79,13,897.50	25,25,422.00	3,00,75,462.25	1,31,03,342.64	13,67,099.34	17,53,688.29	11,95,375.00	1,39,12,128.69	1,61,63,333.56	1,15,83,644.11
TOTAL A	1,18,11,52,227.72	1,77,72,56,709.34	46,92,171.21	2,95,37,16,765.85	60,15,91,537.27	4,13,61,120.25	22,81,434.69	1,43,55,397.00	65,50,26,619.83	2,29,86,90,146.02	57,95,60,690.45
WORK IN PROGRESS:											
BUILDING	6,74,98,611.90	2,54,10,303.00	74,21,617.00	8,54,87,297.90	-	-	-	-	-	8,54,87,297.90	6,74,98,611.90
CAPITAL ADVANCE	35,79,990.00	83,96,452.00	-	1,19,76,442.00	-	-	-	-	-	1,19,76,442.00	35,79,990.00
TOTAL B	7,10,78,601.90	3,38,06,755.00	74,21,617.00	9,74,63,739.90	-	-	-	-	-	9,74,63,739.90	7,10,78,601.90
TOTAL A+B	1,25,22,30,829.62	1,81,10,63,464.34	1,21,13,788.21	3,05,11,80,505.75	60,15,91,537.27	4,13,61,120.25	22,81,434.69	1,43,55,397.00	65,50,26,619.83	2,39,61,53,885.92	65,06,39,292.35
PREVIOUS YEAR	1,17,31,77,228.90	8,30,07,105.36	39,53,504.64	1,25,22,30,829.62	54,84,24,855.19	4,01,12,332.02	17,53,697.26	1,48,08,047.32	60,15,91,537.27	65,06,39,292.35	62,47,52,373.71



SRI AUROBINDO SOCIETY
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2023-24

Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Balances			Payments during the year		
Opening Cash Balance	20,32,955.37		Advances-Payment	72004881.49	
Opening Current Bank A/c	1,05,95,431.22		Advertisement Exp.	6300.00	
Opening Savings Bank A/c	40,18,29,296.69	41,44,57,683.28	Audit Fees	358285.00	
Receipts during the year			Audit Other Expenses	197911.50	
Advances Received	9168164.00		Bank Charges	197280.14	
Advertisement Receipts	3590935.00		Books & Periodicals	150318.36	
Capital Membership Fees	290681.90		Building Purchases	19810921.00	
Contribution From Br/cr	15208722.00		Computer Purchase	3151747.00	
Contribution From H.O	3178000.00		Computer Running Expenses	373599.00	
Deposits Received	599254.00		Contribution to H.O	11145856.00	
Donations- General	96480948.88		Contribution to Branches	20800200.00	
Donations- Offering Box	3777475.00		Contribution to Centres	800645.00	
Education Proj Receipts	620673614.07		Conveyance & Veh. Maintenance	563021.80	
Encashment of Investments	111631856.60		Deposits-Payments	1924490.10	
Income From Mutual Funds/ Bonds	3444797.52		Donations to S. A. A. Ashram	1260000.00	
Income Tax Refund	1237.00		Donation to Others	195200.00	
Interest on SB A/c	16914754.11		Education Proj Expenses	531739388.86	
Interest on STD	18918744.02		Edu. Equipment Purchase	702464.00	
Inter Unit Receivable	16719829.83		Electrical Equipment Purchase	244730.00	
Loans Received	4571336.98		Free Distribution of L&A	192150.00	
Magazine Subscriptions	471852.00		Furniture & Fixtures Purchase	15563411.00	
Membership Fees/subs. Receipts	3024019.45		Garden Maintenance	2242261.00	
Other Misc. Receipts	19260823.42		Insurance	242672.00	
Receipts From Books & Articles	1478156.36		Interest on Loan	446835.98	
Rent Receipts	4638991.00		Investment in Mutual Fund/ Bonds	60700000.00	
Research Receipts	45484827.19		Investment in STD	228121173.59	
Sale of Fixed Assets	4455539.00		Land Purchase	961561.00	
Specific fund	466078072.14		Legal & Consultancy Expenses	1114042.00	
Sundry Dr. Payments	36751819.41	1,50,68,14,450.88	Loan-Payment	1446594.00	
			Magazine Expenses	2389402.00	
			Meeting Seminar & Camp Expenses	5771996.31	
			Membership Fees & Subs. Expenses	561280.00	
			Misc. Expenses	899186.93	
			Municipality Tax	1011453.61	
			Office Maintenance Exp	6174916.20	
			Outstanding Liabilities Paid	30956620.53	
			Payment to Sundry Creditors	5836179.00	
			Postage & Telegram	309247.55	
			Printing & Stationery	1019194.06	
			Purchase of Books & Articles	774571.00	
			Rent, Ele & Water Charges	3984703.73	
			Repairs & Maintenance	24102277.52	
			Research Expenses	24381440.10	
			Sadhaks/inmates Maint.	1592416.00	
			Salaries & Wages	18928778.00	
			Specific fund expenses	379980973.63	
			Specific fund Asset Purchase	25851213.00	
			Security Expenses	1239092.00	
			Staff Welfare	707005.00	
			Telephone Expenses	311755.39	
			Travelling & Conveyance -Domestic	1541897.00	
			Vehicle Purchase	4807207.00	
			Visitor Service & Accomodaion Exp	311279.50	
			Wip- Building	2294131.00	
			Closing Balances		
			Closing Cash in Hand	2535868.61	
			Closing Current Bank A/c	22747588.23	
			Closing Savings Bank A/c	373592521.44	
Total		1,92,12,72,134.16	Total		1,92,12,72,134.16

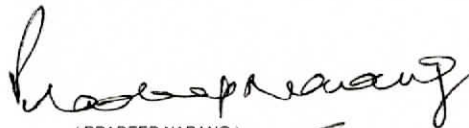
By Order of the Executive Committee


Dated: **16 AUG 2024**

AS PER OUR REPORT OF EVEN DATE

A.K. VIRMANI & CO
CHARTERED ACCOUNTANTS
FIRM REGN. NO.305160E


(SOMA GANA)
PROPRIETOR
Member No. 060088


(PRADEEP NARANG)
CHAIRMAN


(KAUSHAL SHARMA)
MEMBER-ASST. SECRETARAY

UDIN: **24060088BKMEDF6234**

Date: **22 AUG 2024**


(V. KANNAN)
CHIEF MANAGER-ACCOUNTS



SRI AUROBINDO SOCIETY

SCHEDULE-X

NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR 2023-2024

1. ACCOUNTING POLICIES

Incomes and Expenditures are accounted for generally on Mercantile Basis of Accounting.

2. INVENTORIES

Inventories are valued at cost or net realizable value whichever is lower and is as certified by management.

3. FIXED ASSETS

a) Fixed Assets are stated at cost of acquisition less depreciation. In respect of assets gifted, the cost is considered at the value as per gift deed.

b) Expenditure incurred during the period of construction is charged to capital work in progress and upon completion, the costs are allocated to the respective fixed assets.

4. DEPRECIATION

Depreciation has been charged generally at the rates prescribed in the Income Tax Act 1961. Depreciation on assets acquired out of specific research projects is deducted from Capital Reserve.

5. FOREIGN EXCHANGE

The receipts in foreign exchange are accounted for at the exchange rates prevailing on the date of realization.

6. INVESTMENTS

Investments are stated at cost.

7. GRATUITY

Gratuity is accounted for as and when paid.

8. GOVERNMENT GRANTS

Government grants are accounted on receipt basis by crediting to separate funds. Interest earned on unutilised balances, wherever applicable, is credited to the respective funds. Utilisation of the grants, as per the terms, is deducted from the funds.

**9. ACCOUNTING POLICY FOR RESEARCH AND DEVELOPMENT EXPENDITURE
SRI AUROBINDO INSTITUTE OF RESEARCH IN SOCIAL SCIENCES**

a. Direct Expenditure is allocated to the Concerned Project.

b. Indirect Expenditure is allocated to projects, where ever considered necessary.

c. All projects are reviewed annually to determine the period of amortization.

d. Fixed Assets and Depreciation: Fixed Assets are stated at cost. In respect of Fixed Assets acquired out of Specific Funds, an equal amount is transferred to Capital Reserve. Depreciation is charged at the rates prescribed in the Income Tax Act 1961 under the Diminishing Value Method. Depreciation of assets acquired out of Specific Funds is charged to Capital Reserve.

e. Funds received under the CSR and also Specific Funds / Grants are maintained and accounted for as per the specifications of the Donors and / or as agreed in the MOUs entered with the donor / collaborator to the projects, in accordance with the generally accepted Accounting Standards and Principles.



1. PONDICHERRY OFFICE, BRANCHES AND UNITS

1.1 The list of Branches and Units of the Society incorporated in the Consolidated Accounts is as certified by the management.

1.2 Land at Branches

1.2.1. **Ompuri:** A small portion of the land of the Society at Ompuri Branch has been occupied by encroachers. The Civil Court at Matar had passed an order in favour of the Society for vacating the occupied premises. As informed by the management the encroachers have been convicted under The Gujarat Land Grabbing (Prohibition) Act, 2020.

1.2.2 **Bangalore:** Society Acquired a Land admeasuring 2,16,087 SFT along with a building thereon by virtue of dissolution of Sri Aurobindo Trust formed on 16.04.1979 wherein Sri Aurobindo Society was named as the sole beneficiary .

2. FIXED ASSETS & DEPRECIATION

2.1) Depreciation on Fixed Assets in branches has generally been charged at Income Tax rates.

2.2) During the financial year 2014-15 the Society handed over the building, previously being used by Auro Trust to run a guest house in the name of Good Guest House, to Chettinad Hotels Pvt Ltd (Supplementary deed reading Chettinad Hotels and Resorts Pvt Ltd) on lease for 29 years under a registered lease deed, for renovation addition and maintenance of the heritage status.

3. CLOSING STOCK

The closing stock of **Rs.60,35,767.80** (P.Y.**Rs.54,80,924.37**) has been taken as per valuation certified by the management.

4. OTHERS

4.1 Income received in the Designated Foreign Contribution Bank Account from Foreign sources in respect of Contributions / Donations and Others are included under the relevant income heads. Foreign Contribution utilization Bank Accounts have been opened for utilization of such incomes.

4.2 Education Project Income which represents income from schools run by the Society is net of expenditure incurred by such Schools.

4.3 Research Expenses of Rs.2,46,81,440.10 (P.Y. Rs.2,23,19,514.88) appearing in the Income & Expenditure A/c is taken net of total Research Expenses Rs. 11,67,10,530.10 (P.Y. Rs.44,91,22,399.85) as reduced by the aggregate of depreciation of Rs. 68,83,681.37 (P.Y. Rs.73,25,760.92) and Expenses out of CSR & Specific fund of Rs.8,51,45,408.63 (P.Y.Rs.41,94,77,124.06)

4.4 Contributions under Corporate Social Responsibility (CSR) & Specific Fund received during the year aggregating Rs.46,60,78,072.14 (P.Y. Rs. 53,77,56,266.46) out of which expenses of Revenue nature amounting to Rs.37,99,80,973.63 (P.Y. Rs.42,00,48,752.06) have been recognized as income in the Income & Expenditure account and expenses of Capital nature, being Fixed Assets, amounting to Rs.2,58,51,213.00 (P.Y. Rs.3,55,31,628.13) have been capitalized.

4.5 As informed by the management, Rupantar (previously a project of Sri Aurobindo Institute of Research in Social Sciences (SAIRSS), an autonomous unit of Sri Aurobindo Society) completed its desired research outcome and objectives. Going forward, it would continue to serve to disseminate the research done in education to the Society at large. Therefore, the unit was moved out of SAIRSS and consolidated in a manner consistent with other branches and units of Sri Aurobindo Society.

5. LOANS, ADVANCES & CURRENT ASSETS

In the opinion of the Management, the Investments, Current Assets, Loans and Advances will realise the value at which they are stated in the Balance Sheet. Similarly, the Loans availed and the Current Liabilities are payable as per the Balance Sheet Figures.

6. Previous year figures are regrouped and /or rearranged wherever considered necessary.

7. Schedules A to P and Notes on Account in Schedule X forms an integral part of the Accounts.



Schedule "X"

1. List of Branches & Units Audited and Incorporated

Sl #	Name of the Branch	Name of Chartered Accountants
1	Hyderabad	V.S.R.A. & Associates
2	Hanumakonda	V. Ravi & Co.,
3	Guntur	B. Gopalakrishna & Co.,
4	Kakinada	P. Krishna Kumar & Associates
5	Tirupati	Ramraj & Co.,
6	Digboi	Ajoy Paul & Associates
7	Guwahati	B.K. Bhattacharjee & Co.,
8	Bhilai	Jain Kochar & Co.,
9	Adhchini	Goyal Bansal & Associates
10	Sri Aurobindo Centre for Arts & Communication	Goyal Bansal & Associates
11	Dhari	DDM & Associates
12	Panaji	Shilpa Deshpande & Associates
13	Baroda	Monal A Patel
14	Surat	Gunvant C Shah & Co.
15	Jamnagar	Purohit Shah & Associates
16	Nadiad	Jagrut Shah & Associates
17	Ompuri	Arpan J. Shah & Co.,
18	Amreli	A.B. Kothiya & Co.
19	Sirsa	Ashish Naresh Goyal & Co.,
20	Ambala	Gandhi Minocha & Co.,
21	Ranchi	P.S. Paul & Co.,
22	Hesal	J N Agrawal & Co.,
23	Bangalore	B.R.V. Goud & Co.,
24	Gauribidanur	RBV & CO.,
25	Gulbarga	Mahaveer Singhvi & Associates
26	Dharwad	Vithal P Gutti & Co.,
27	Ratlam	SPNJ & Associates
28	Indore	N.C. Khabya & Co.,
29	Khandwa	Agarwal Patel & Sinhal
30	Mumbai	C.D. Jhamb & Co.,
31	Akot	Suvarna Mangle & Associates
32	Sonarpur Ganga Joara	A.K. Virmani & Co.,
33	Amravati	Tambi & Jaipurkar
34	Nagpur	P.T. Chhabria & Co.,
35	Burdwan	K.C. Ghosh & Co
36	Bhubaneswar	Tripathy & Co.,
37	Patiala	R.P. Bhambri & Co.,
38	Jodhpur	B.M. Kothari & Co.,
39	Mathura	Manish Agrawal & Associates
40	Agartala	Sanat & Associates
41	Chennai	S. Narasimhan & Co.,



42	Salem	R. Raveendran
43	Srirangam	K.Mahesh Manickham & Co.,
44	Kuttapalayam	MSS and Co.,
45	Lucknow	S.K. Bhatnagar & Co.,
46	Sultanpur	Ajay Goel & Co.,
47	Noida	Yogesh Bansal & Co.,
48	Coimbatore	RJC Associates
49	Rishikesh	Pratiyush Jain & Co.,
50	Dehradun	Vimal Kishore & Associates LLP
51	Chandigarh	J.R. Khanna & Co.,
52	West Bengal State Committee	A.K. Virmani & Co.
53	Asansol	DBSAN & Co.,
54	East Kolkata	A.K. Virmani & Co.,
55	Durgapur	Ghanty & Co.,
56	Ashok Nagar	P.Modak & Co.,
57	Konnagar	M/s Ghosal & Ghosal
58	Tripura State Committee	Sanat & Associates
59	Chengalpattu	K. Baskaren
60	Siliguri	R. Bose & Associates
61	Kharagpur	P. Modak & CO.,
62	Bankura	D. Patra & Co.,
63	Karnataka State Committee	SSB & Associates
64	Sri Aurobindo Divine Life Education Centre – SAIRSS	Pawan Kedia & Co.,
65	Jhunjhunu	Pawan Kedia & Co.,
66	U.P. State Committee	Yogesh Bansal & Co.,
67	Gujarat State Committee	Monal A Patel
68	Jharkhand State Committee	P.S. Paul & Co.,
69	A.P. State Committee	V S R A & Associates
70	Bihar State Committee	CSP & Associates LLP
71	Hindi Zonal Committee	Yogesh Bansal & Co.,
72	Tamilnadu St.Committee	S.Narasimhan & Co.,
73	Purnea	CSP & Associates LLP
74	Dehri-on-Sone	CSP & Associates LLP
75	Sindri	K. Layek & Co.,
76	Ujjain	Toshniwal Mantri & Associates
77	Gurugram	K M G S & Associates
78	Dhar	SBA & Company
79	Navsari	A.J. Mistry & Co.,
80	Rajasthan St. Committee	G D Gargieya & Co.,
81	Porbandar	Vijay Popat & Associates
82	Udaipur	Bhadada Garg & Associates
83	Bhadrapur	S.C. Maji & Associates
84	Nowgong	Jayendra Tiwari & Associates
85	Port Blair	M/s. Babu & Badat
86	Yalavatti	Kulkarni Mahendrakar Patil & Co.,
87	Jaipur	G D Gargieya & Co.,



88	Raipur	Jugal Kishor Agrawal & Co.,
89	Rupantar	S.N. Dhawan & Co., LLP
90	Ranaghat	A. Guha & Associates
91	Paigemberpur	MRKS & Associates
92	Pyradanga	P. Modak & Co.,
93	Prayagraj	Manish Dhar & Co.,
94	Bhopal	P.K. Sharma & Associates
95	Rudrapur	Kathuria Maheshwari & Associates
96	Cuddalore	S.Srinivasan
97	Jankop	CSP & Associates LLP
98	Agra	Dinesh K. Agarwal & Co.,
99	Navi Mumbai	A A N & Co.,
100	Assam State Committee	B.K. Bhattacharjee & Co.,
101	Maithon School	S.C. Maji & Associates

2. List of Branches & Units signed by the office bearers and incorporated during the year:

- SAS, Maharashtra State Committee
- SAS, Mahoba
- SAS, M.P. State Committee

3. Offices / Units of Sri Aurobindo Society audited by A.K. Virmani & Co., Chartered Accountants.

- Pondicherry Office
- Sri Aurobindo Institute of Research in Social Sciences
- Auro Publications

For A.K. VIRMANI & Co.
Chartered Accountants
Firm Regn No. 305160E

By order of the Executive Committee
Dated: 16 AUG 2024
Place: Puducherry



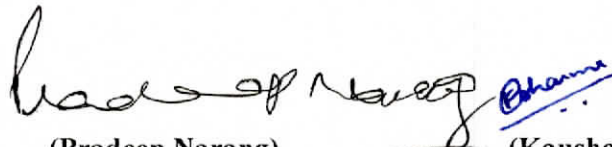
(Soma Gana)
Proprietor

Membership No.060088

UDIN: 24060088BKMEDF6234

Place: Kolkata

Date: 22 AUG 2024



(Pradeep Narang)
Chairman

Sri Aurobindo Society

(Kaushal Sharma)

Member- Asst. Secretary
Sri Aurobindo Society



(V. Kannan)
Chief Manager – Accounts

