

INDEPENDENT AUDITORS' REPORT

To

The Trustees
Sevalaya

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statement of Sevalaya, for the year ended 31st March 2023, give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of Balance sheet, of the state of affairs of Sevalaya as at 31st March 2023;
- b) In the case of Income and Expenditure account, of the **Excess of Income over Expenditure** for the year ended on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the 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 Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on the Financial Statements

We have audited the accompanying financial statements of Sevalaya, which comprise the Balance Sheet as at 31st March 2023, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S



A handwritten signature in blue ink, appearing to read "Kiran R.".

Kiran R.
Partner

Chennai, 16th June 2023

Mem. No. 225616
UDIN No. 23225616BGRYHY7146

**Notes on Accounts forming part of Financial Statements as on
31st March 2023**

Significant Accounting Policies:

1. a) The Financial statements are prepared under historical cost
b) Revenues are accounted for on cash basis and Expenditures are accounted on accrual basis
c) Interest Income from investments is accounted on accrual basis
2. Fixed Assets are shown at its written down values and depreciation thereon is charged as per the rates prescribed in the Income Tax Act, 1961.
3. Separate Books of Account and Bank Account are maintained as regards contribution received from abroad and its utilization in accordance with Rule 8 of Foreign Contributions (Regulations) Rules 1976 in addition to regular books of account.

For Sevalaya



V. Muralidharan
Managing Trustee
Chennai, 16th June 2023

For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S



Kiran R.
Partner

Mem. No. 225616
UDIN No. 23225616BGRYHY7146

SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

| FUNDS & LIABILITIES | ₹ | ₹ | PROPERTY & ASSETS | ₹ | ₹ |
|---|---------------|--------------|--|---------------|--------------|
| CORPUS FUND A/C | | | FIXED ASSETS | | |
| As per last Balance Sheet | 5,95,45,646 | | As per last Balance Sheet | 14,13,77,102 | |
| Add: Contributions during the year | - | 5,95,45,646 | Add: Capital Work in progress | 7,53,548 | |
| | | | Add: Additions during the year | 4,07,24,806 | |
| | | | Less: Capitalised Work in Progress | (1,00,29,974) | |
| | | | | 17,28,25,482 | |
| | | | Less: Depreciation | (1,59,69,787) | 15,68,55,695 |
| ENDOWMENT FUND A/C | | | INVESTMENTS | | |
| As per last Balance Sheet | 9,61,80,044 | | Fixed Deposits with Banks | 28,75,77,654 | |
| Add: Contributions during the year | 67,53,773 | 10,29,33,817 | Mutual Fund (Market Value as at 31 st March 2023 ₹ 6,79,79,918.61) | 6,42,94,887 | 35,18,72,541 |
| CAPITAL FUND A/C | | | INTEREST ACCRUED ON FIXED DEPOSITS | | 9,55,132 |
| As per last Balance Sheet | 10,92,06,161 | | CURRENT ASSETS | | |
| Add: Contributions during the year | 2,84,85,697 | 13,76,91,858 | DEPOSITS | | 16,56,223 |
| PROJECT FUND | | | LOANS AND ADVANCES | | |
| As per last Balance Sheet | 2,57,03,637 | | Advances : | | |
| Add: Contributions during the Year | 2,88,68,601 | | - Employees | 5,10,803 | |
| Less: Expenses incurred during the Year | (2,16,13,020) | 3,29,59,218 | - Vendors | 1,76,013 | 6,86,816 |
| UNIVERSITY FUND | | | OTHER CURRENT ASSETS | | |
| As per last Balance Sheet | 41,50,000 | | Prepaid Medical Insurance-Staff | 2,54,340 | |
| Add: Contributions during the year | - | 41,50,000 | TDS Receivable (2021-22) | 15,68,972 | |
| EDUCATION FUND | | | TDS & TCS Receivable (2022-23) | 25,48,356 | 43,71,668 |
| As per last Balance Sheet | 24,24,000 | | | | |
| Add: Contributions during the year | - | 24,24,000 | | | |
| CHELLAMMAN BHARATHI LEARNING CENTRE FUND | | | | | |
| As per last Balance Sheet | 17,50,259 | | | | |
| Add: Contributions during the year | 11,48,302 | 28,98,561 | | | |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2023

| FUNDS & LIABILITIES | ₹ | ₹ | PROPERTY & ASSETS | ₹ | ₹ |
|---|------------------|---------------------|--|-----------------|---------------------|
| GENERAL FUND | | | BALANCE WITH BANKS | | |
| As per last Balance Sheet | 17,52,33,502 | | ICICI Bank - 218601000134 | 6,59,522 | |
| Add: Excess of Income over Expenditure for the year | <u>18,76,769</u> | 17,71,10,271 | IDFC First Bank - 10052177155 | 19,89,055 | |
| | | | Indian Bank - R.K. Salai - 700645546 | 39,268 | |
| CURRENT LIABILITIES | | | Indian Bank - Tiruninravur - 6090184237 | 3,573 | |
| Sundry Creditors | | 33,29,831 | Indian Overseas Bank - 029101000008743 | 25,35,334 | |
| | | | Indian Overseas Bank - SEP - 029101000020343 | 21,841 | |
| STATUTORY LIABILITIES | | | Karur Vysya Bank - 1239155000005146 | 29,571 | |
| Tax Deducted at Source | 1,03,093 | | Karur Vysya Bank - C.H -1239172000001496 | 26,527 | |
| PF Contribution Payable | 7,67,356 | | SBI Tiruninravur - 32237434192-SB | 71,625 | |
| Insurance claims payable | 1,31,579 | | Yes Bank - 064994600000312 | 85,265 | |
| Salary Payable | 14,011 | | Yes Bank - 0649836000000152 | 85,638 | |
| Interest on TDS Payable | <u>641</u> | 10,16,680 | Yes Bank School A/C - 0649946000000592 | 12,566 | |
| | | | SBI Bank FCRA A/c- 40088280996 | 19,68,717 | |
| | | | Yes Bank FCRA A/c - 0649939000000111 | <u>1,33,305</u> | 76,61,807 |
| Total | | 52,40,59,882 | Total | | 52,40,59,882 |

As per our report of even date attached

For Sevalaya


V. Muralidharan
Managing TrusteeChennai, 16th June 2023For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255

Kiran R.
Partner

Mem. No. 225616

UDIN No. 23225616BGRYHY7146

SEVALAYA



No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

**SEVALAYA CONSOLIDATED ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

| EXPENDITURE | SCH | ₹ | ₹ | INCOME | SCH | ₹ | ₹ |
|---|-----|-------------|--------------|--|-----|-------------|--------------|
| To Expenditure on Charitable Activities: | | | | By Donation: | | | |
| Educational Activities | 1 | 3,51,22,818 | | Corporate | | 8,74,24,927 | |
| Community College Activities | 2 | 63,81,878 | | Funding Agencies | | 33,03,967 | |
| After Care Home | 3 | 1,84,529 | | Fund Raising Agencies | | 2,71,97,756 | |
| Integrated Children Home | 4 | 59,43,027 | | Individuals | | 4,16,76,059 | |
| Integrated Old Age Home | 5 | 6,72,158 | | Institutions | | 24,85,089 | 16,20,87,798 |
| Children's Home Grant | 6 | 13,73,869 | | | | | |
| Reception Home | 7 | 15,13,785 | | " Government Grant: | | | |
| Children's Home Activities | 8 | 54,60,947 | | Grants from Department of Social Defence | | 36,50,345 | |
| Old Age Home Activities | 9 | 55,83,485 | | Grants from District Child Protection Office | | 3,16,637 | |
| Medical Centre and Mobile Medical Van Expenses | 10 | 70,48,156 | | Grants from Department of Social Welfare | | 14,20,500 | 53,87,482 |
| Agricultural Activities | 11 | 5,63,736 | | | | | |
| Gaushala Activities | 12 | 30,85,738 | | " Income from Other Sources: | | | |
| Rural Development Activities | 13 | 2,06,04,646 | | Dividend from Mutual Fund | | 51,13,658 | |
| CSR Projects | 14 | 7,00,64,115 | 16,36,02,886 | Interest Received on Deposits | | 1,56,86,026 | |
| | | | | Other Income | | 3,43,653 | 2,11,43,337 |
| " Administrative Expenses: | | | | | | | |
| Donor Relations Activities | 15 | 27,41,947 | | | | | |
| Administrative Expenses | 16 | 44,27,228 | 71,69,175 | | | | |
| " Depreciation | 17 | | 1,59,69,787 | | | | |
| " Excess of Income over Expenditure | | | 18,76,769 | | | | |
| Total | | | 18,86,18,617 | Total | | | 18,86,18,617 |

As per our report of even date attached

For Sevalaya



V. Muralidharan
Managing TrusteeChennai, 16th June 2023For Menon & Pai
Chartered Accountants
Firm Regn. No. 008025S

Kiran R.
Partner

Mem. No. 225616

UDIN No. 23225616BGRYHY7146

SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

| RECEIPTS | ₹ | ₹ | PAYMENTS | SCH | ₹ | ₹ |
|--|-------------|-------------|--|-----|--------------|--------------|
| To Opening Balance: | | | By Investments: | | | |
| In Savings Accounts with Banks: | | | Fixed Deposits | | 11,58,00,000 | 11,58,00,000 |
| SBI Bank FCRA A/c- 40088280996 | 5,07,853 | | | | | |
| Yes Bank FCRA A/c - 064993900000111 | 2,92,993 | | | | | |
| ICICI Bank - 218601000134 | 9,57,015 | | " Expenditure on Charitable Activities: | | | |
| IDFC First Bank - 10052177155 | 2,99,102 | | Educational Activities | 1 | 3,74,70,276 | |
| Indian Bank - R.K. Salai - 700645546 | 38,207 | | Community College Activities | 2 | 63,81,878 | |
| Indian Bank - Tiruninravur - 6090184237 | 3,478 | | After Care Home | 3 | 1,84,529 | |
| Indian Overseas Bank - 029101000008743 | 11,16,827 | | Integrated Children Home | 4 | 59,43,027 | |
| Indian Overseas Bank-SEP - 029101000020343 | 23,217 | | Integrated Old Age Home | 5 | 6,72,158 | |
| Karur Vysya Bank - 1239155000005146 | 14,958 | | Children's Home Grant | 6 | 13,73,869 | |
| Karur Vysya Bank - C.H - 1239172000001496 | 28,676 | | Reception Home | 7 | 15,13,785 | |
| SBI Tiruninravur - 32237434192-SB | 3,33,684 | | Children's Home Activities | 8 | 54,60,947 | |
| Yes Bank - 064994600000312 | 46,777 | | Old Age Home Activities | 9 | 55,83,485 | |
| Yes Bank - 064983600000152 | 24,306 | | Medical Centre and Mobile Medical Van Expenses | 10 | 70,48,156 | |
| Yes Bank School A/c - 064994600000592 | 12,076 | 36,99,167 | Agricultural Activities | 11 | 5,63,736 | |
| | | | Gaushala Activities | 12 | 30,85,738 | |
| | | | Rural Development Activities | 13 | 2,06,04,646 | |
| " Cash in Hand: | | | CSR Projects | 14 | 6,86,72,036 | 16,45,58,265 |
| Cash in Hand | 14,054 | 14,054 | | | | |
| | | | " Administrative Expenses: | | | |
| " Contributions Received: | | | Donor Relations Activities | 15 | 27,41,947 | |
| Chellammal Bharathi Learning Centre Fund | 11,48,302 | | Administrative Expenses | 16 | 44,12,853 | |
| Corpus Fund | - | | Employee Group Gratuity | 17 | 8,50,182 | 80,04,982 |
| Capital Fund | 2,84,85,697 | | | | | |
| Endowment Fund | 67,53,773 | 3,63,87,772 | " Fixed Assets Purchased | 18 | | 3,14,48,379 |
| | | | " Current Assets | 19 | | 22,23,758 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

**SEVALAYA CONSOLIDATED ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

| RECEIPTS | ₹ | ₹ | PAYMENTS | SCH | ₹ | ₹ |
|------------------------------------|--------------|---------------------|--|-----------|-----------|---------------------|
| " Donation Received: | | | " Closing Balances: | | | |
| Donations | 16,93,44,378 | | " In Savings Accounts with Banks: | | | |
| Grant From Govt. | 53,87,482 | | SBI Bank FCRA A/c - 40088280996 | 19,68,717 | | |
| Interests & Dividends | 1,90,77,388 | | Yes Bank FCRA A/c - 064993900000111 | 1,33,305 | | |
| Other Income | 2,64,276 | 19,40,73,524 | ICICI Bank - 218601000134 | 6,59,522 | | |
| | | | IDFC First Bank - 10052177155 | 19,89,055 | | |
| " Investment: | | | Indian Bank - R.K. Salai - 700645546 | 39,268 | | |
| Fixed Deposits | 8,38,74,514 | | Indian Bank - Tiruninravur - 6090184237 | 3,573 | | |
| Bonds | 1,00,00,000 | | Indian Overseas Bank - 029101000008743 | 25,35,334 | | |
| Mutual Funds | - | 9,38,74,514 | Indian Overseas Bank-SEP - 029101000020343 | 21,841 | | |
| " Current Assets: | | | Karur Vysya Bank - 1239155000005146 | 29,571 | | |
| Refund of TDS Receivable (2020-21) | 8,96,290 | | Karur Vysya Bank - C.H - 1239172000001496 | 26,527 | | |
| Refund of TDS Receivable (2021-22) | 57,943 | | SBI Tiruninravur - 32237434192-SB | 71,625 | | |
| Interest Accrued on Fixed Deposit | 2,89,380 | | Yes Bank - 0649946000000312 | 85,265 | | |
| Loans & Advances | 4,04,547 | 16,48,160 | Yes Bank - 0649836000000152 | 85,638 | | |
| | | | Yes Bank School A/C - 0649946000000592 | 12,566 | 76,61,807 | |
| Total | | 32,96,97,191 | Total | | | 32,96,97,191 |

As per our report of even date attached

For Sevalaya


**V. Muralidharan
Managing Trustee**Chennai, 16th June 2023

For Menon & Pai

**Chartered Accountants
Firm Regn. No. 0080255**

**Kiran R.
Partner****Mem. No. 225616****UDIN No. 23225616BGRYHY7146**

SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|---|------------------|----------------------------------|--------------------|--------------------|-----------|-------------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| 1) | Land | | | | | | | | | | |
| | Land - CCZ | 0% | 9,57,700 | | | | 9,57,700 | - | - | - | 9,57,700 |
| | Land Kasuva | 0% | 1,34,43,946 | - | - | - | 1,34,43,946 | - | - | - | 1,34,43,946 |
| | Land - Madhurandhagam -1 | 0% | 10,13,240 | - | - | - | 10,13,240 | - | - | - | 10,13,240 |
| | Land - Madhurandhagam -2 | 0% | 10,14,850 | - | - | - | 10,14,850 | - | - | - | 10,14,850 |
| | Land - Thanjaavur | 0% | 18,96,500 | - | - | - | 18,96,500 | - | - | - | 18,96,500 |
| | Land - Ravanasmudram | 0% | 2,56,350 | - | - | - | 2,56,350 | - | - | - | 2,56,350 |
| | Land | 0% | 46,49,200 | - | - | - | 46,49,200 | - | - | - | 46,49,200 |
| 2) | Live Stock | 15% | 2,43,344 | 1,01,000 | | - | 3,44,344 | 51,652 | - | 51,652 | 2,92,692 |
| | Livestock | 15% | 16,031 | | 41,700 | - | 57,731 | 2,405 | 3,128 | 5,533 | 52,198 |
| 3) | Building | | - | | | - | - | - | - | - | - |
| | Boys Toilet Matrimony Project | | - | | | - | - | - | - | - | - |
| | Flooring Joinery and Plastering Works | 10% | 4,70,713 | | | - | 4,70,713 | 47,071 | - | 47,071 | 4,23,642 |
| | Foundation Level Brickwork upto Roof Slab | 10% | 5,23,013 | | | - | 5,23,013 | 52,301 | - | 52,301 | 4,70,712 |
| | Painting plumbing Electrical works | 10% | 55,207 | | | - | 55,207 | 5,521 | - | 5,521 | 49,686 |
| | Alwarpet city office | 10% | 54,60,224 | | | - | 54,60,224 | 5,46,022 | - | 5,46,022 | 49,14,202 |
| | Bio Gas Plant | 10% | 55,152 | | | - | 55,152 | 5,515 | - | 5,515 | 49,637 |
| | Guest House Building | 10% | 2,93,463 | | | - | 2,93,463 | 29,346 | - | 29,346 | 2,64,117 |
| | Hostel Building | 10% | 10,33,940 | | | - | 10,33,940 | 1,03,394 | - | 1,03,394 | 9,30,546 |
| | Library Building | 10% | 1,15,149 | | | - | 1,15,149 | 11,515 | - | 11,515 | 1,03,634 |
| | OAH Building | 10% | 6,460 | | | - | 6,460 | 646 | - | 646 | 5,814 |
| | School Building | 10% | 18,53,393 | | | - | 18,53,393 | 1,85,339 | - | 1,85,339 | 16,68,054 |
| | Staff Quarters | 10% | 2,12,142 | | | - | 2,12,142 | 21,214 | - | 21,214 | 1,90,928 |
| | Kitchen and Dining Hall | 10% | 1,53,176 | | | - | 1,53,176 | 15,318 | - | 15,318 | 1,37,858 |
| | Medical Centre Building | 10% | 12,25,682 | | | - | 12,25,682 | 1,22,568 | - | 1,22,568 | 11,03,114 |
| | Community College Building | 10% | 23,89,945 | | | - | 23,89,945 | 2,38,995 | - | 2,38,995 | 21,50,950 |
| | Girls Hostel Building | 10% | 75,852 | | | - | 75,852 | 7,585 | - | 7,585 | 68,267 |
| | Basket Ball Court | 10% | 1,97,686 | | | - | 1,97,686 | 19,769 | - | 19,769 | 1,77,917 |
| | Primary School Building | 10% | 17,95,030 | | | - | 17,95,030 | 1,79,503 | - | 1,79,503 | 16,15,527 |
| | Borewell | 10% | 23,629 | | | - | 23,629 | 2,363 | - | 2,363 | 21,266 |
| | Borewell - MKM | 10% | 26,662 | | | - | 26,662 | 2,666 | - | 2,666 | 23,996 |
| | Building - Ravanasmudram | 10% | 5,01,030 | | | - | 5,01,030 | 50,103 | - | 50,103 | 4,50,927 |
| | Bus Shed - RR Donnelly | 10% | 81,881 | | | - | 81,881 | 8,188 | - | 8,188 | 73,693 |
| | Bus Shed Platform - DTCC | 10% | 1,12,432 | | | - | 1,12,432 | 11,243 | - | 11,243 | 1,01,189 |
| | Primary School Building Classroom - GRT | 10% | 57,33,162 | | | - | 57,33,162 | 5,73,316 | - | 5,73,316 | 51,59,846 |
| | Classroom-Haworth | 10% | 8,63,441 | | | - | 8,63,441 | 86,344 | - | 86,344 | 7,77,097 |
| | Classroom-Taegutec | 10% | 14,26,359 | | | - | 14,26,359 | 1,42,636 | - | 1,42,636 | 12,83,723 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|--|------------------|----------------------------------|--------------------|--------------------|-----------|-----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | Dharmapuri Property | 10% | 18,10,800 | | | | 18,10,800 | 1,81,080 | - | 1,81,080 | 16,29,720 |
| | Classroom Primary Block DTCC | 10% | 8,55,000 | | | | 8,55,000 | 85,500 | - | 85,500 | 7,69,500 |
| | Branding Haworth Smartclass Room | 10% | 15,968 | | | | 15,968 | 1,597 | - | 1,597 | 14,371 |
| | Smart Classroom - Haworth | 10% | 17,10,000 | | | | 17,10,000 | 1,71,000 | - | 1,71,000 | 15,39,000 |
| | Girls School - Rest Room | 10% | 4,57,796 | | | - | 4,57,796 | 45,780 | - | 45,780 | 4,12,016 |
| | OAH Thanjavur - Petrofac | 10% | 12,34,323 | | | - | 12,34,323 | 1,23,432 | - | 1,23,432 | 11,10,891 |
| | OAH Thanjavur - LIC-2 Phase | 10% | 8,79,276 | | | - | 8,79,276 | 87,928 | - | 87,928 | 7,91,348 |
| | Urapaakam Premises | 10% | 31,36,974 | | | | 31,36,974 | 3,13,697 | - | 3,13,697 | 28,23,277 |
| | CCM - Madhuranthagam - Building - Petrofac | 10% | 16,00,823 | | | - | 16,00,823 | 1,60,082 | - | 1,60,082 | 14,40,741 |
| | Pathway - OAH - Helpage India | 10% | 1,85,930 | | | - | 1,85,930 | 18,593 | - | 18,593 | 1,67,337 |
| | Cold Storage Room - FCA | 10% | 1,64,903 | | | - | 1,64,903 | 16,490 | - | 16,490 | 1,48,413 |
| | Rest Room - Amrutanjan | 10% | 4,99,339 | | | - | 4,99,339 | 49,934 | - | 49,934 | 4,49,405 |
| | Kitchen and Dining Hall - KE - AP | 10% | 77,809 | | | - | 77,809 | 7,781 | - | 7,781 | 70,028 |
| | Compound Wall - NWC | 10% | 2,24,899 | | | - | 2,24,899 | 22,490 | - | 22,490 | 2,02,409 |
| | Forming Athletic Track - Hatley | 10% | 1,29,033 | | | - | 1,29,033 | 12,903 | - | 12,903 | 1,16,130 |
| | Gau Pooja Shed | 10% | 1,98,637 | | | - | 1,98,637 | 19,864 | - | 19,864 | 1,78,773 |
| | Green House Thirumalai Vaiyavoor | 10% | 81,721 | | | - | 81,721 | 8,172 | - | 8,172 | 73,549 |
| | Hostel Auditorium PP | 10% | 47,155 | | | - | 47,155 | 4,716 | - | 4,716 | 42,439 |
| | Watchman Shed | 10% | 1,03,184 | | | - | 1,03,184 | 10,318 | - | 10,318 | 92,866 |
| | Watchman Shed - MKM | 10% | 78,948 | | | - | 78,948 | 7,895 | - | 7,895 | 71,053 |
| | Pharmacy - Kasuva - Wolters | 10% | 5,33,935 | | | - | 5,33,935 | 53,394 | - | 53,394 | 4,80,541 |
| | Borewell - Thirumalaivaiyavur - SS | 10% | 43,789 | | | - | 43,789 | 4,379 | - | 4,379 | 39,410 |
| | Basket Ball Court - Expansion | 10% | 3,26,776 | | | - | 3,26,776 | 32,678 | - | 32,678 | 2,94,098 |
| | Bakery Unit | 10% | 2,82,749 | | | - | 2,82,749 | 28,275 | - | 28,275 | 2,54,474 |
| | SevaShop - Kasuva | 10% | 95,341 | | | - | 95,341 | 9,534 | - | 9,534 | 85,807 |
| | CC Building Expansion - ITI | 10% | 11,28,663 | | | - | 11,28,663 | 1,12,866 | - | 1,12,866 | 10,15,797 |
| | Toilet - Dymos - CCR | 10% | 2,92,410 | | | - | 2,92,410 | 29,241 | - | 29,241 | 2,63,169 |
| | Kitchen Shed - North | 10% | 1,68,556 | | | - | 1,68,556 | 16,856 | - | 16,856 | 1,51,700 |
| | Paver Block (Road Laying) | 10% | 1,12,193 | | | - | 1,12,193 | 11,219 | - | 11,219 | 1,00,974 |
| | Rest Room - Boys & Girls Hostel - DTCC | 10% | 1,95,200 | | | - | 1,95,200 | 19,520 | - | 19,520 | 1,75,680 |
| | Primary School - Library | 10% | 1,20,327 | | | - | 1,20,327 | 12,033 | - | 12,033 | 1,08,294 |
| | School Windows - Petrofac | 10% | 7,56,155 | | | - | 7,56,155 | 75,616 | - | 75,616 | 6,80,539 |
| | Boys & Girls Hostel - Metal Roofing-PP | 10% | 8,03,722 | | | - | 8,03,722 | 80,372 | - | 80,372 | 7,23,350 |
| | Biogas Plant - PP -19-20 | 10% | 15,98,517 | | | - | 15,98,517 | 1,59,852 | - | 1,59,852 | 14,38,665 |
| | Bus Shed Platform - DTCC | 10% | 7,730 | | | - | 7,730 | 773 | - | 773 | 6,957 |
| | CCM - Madhuranthagam - Building - Petrofac | 10% | 32,08,675 | | | - | 32,08,675 | 3,20,868 | - | 3,20,868 | 28,87,807 |
| | Cover Pathway Shed - Primary School - PP 19-20 | 10% | 3,46,819 | | | - | 3,46,819 | 34,682 | - | 34,682 | 3,12,137 |
| | Cycle Shed - PP 19-20 | 10% | 6,69,534 | | | - | 6,69,534 | 66,953 | - | 66,953 | 6,02,581 |
| | Forming Athletic Track - Hatley | 10% | 1,38,591 | | | - | 1,38,591 | 13,859 | - | 13,859 | 1,24,732 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|--|------------------|----------------------------------|--------------------|--------------------|---------------|-------------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | OAH Thanjavur-Petrofac | 10% | 13,03,490 | | | - | 13,03,490 | 1,30,349 | - | 1,30,349 | 11,73,141 |
| | Reading Room - Primary Building PP | 10% | 6,21,554 | | | - | 6,21,554 | 62,155 | - | 62,155 | 5,59,399 |
| | Sports Centre- Petrofac | 10% | 11,56,505 | | | - | 11,56,505 | 1,15,651 | - | 1,15,651 | 10,40,854 |
| | Goshala Building | 10% | 11,10,938 | | | - | 11,10,938 | 1,11,094 | - | 1,11,094 | 9,99,844 |
| | Green House Thirumalai Vaiyavoor | 10% | 77,420 | | | - | 77,420 | 7,742 | - | 7,742 | 69,678 |
| | Guest House Building | 10% | 96,250 | | | - | 96,250 | 9,625 | - | 9,625 | 86,625 |
| | Hostel Building | 10% | 3,41,182 | | | - | 3,41,182 | 34,118 | - | 34,118 | 3,07,064 |
| | OAH Building | 10% | 4,92,851 | | | - | 4,92,851 | 49,285 | - | 49,285 | 4,43,566 |
| | Pathway - OAH - Helpage India | 10% | 46,025 | | | - | 46,025 | 4,603 | - | 4,603 | 41,422 |
| | School Building | 10% | 9,73,057 | | | - | 9,73,057 | 97,306 | - | 97,306 | 8,75,751 |
| | Staff Quarters | 10% | 4,80,231 | | | - | 4,80,231 | 48,023 | - | 48,023 | 4,32,208 |
| | Staff Quarters - PP | 10% | 11,24,643 | | | - | 11,24,643 | 1,12,464 | - | 1,12,464 | 10,12,179 |
| | Kitchen & Dining Hall | 10% | 16,26,953 | | | - | 16,26,953 | 1,62,695 | - | 1,62,695 | 14,64,258 |
| | Community College Buildings | 10% | 99,138 | | | - | 99,138 | 9,914 | - | 9,914 | 89,224 |
| | Girls Hostel Building | 10% | 13,65,850 | | | - | 13,65,850 | 1,36,585 | - | 1,36,585 | 12,29,265 |
| | Primary School Building | 10% | 10,81,078 | | | - | 10,81,078 | 1,08,108 | - | 1,08,108 | 9,72,970 |
| | Campus Office Building | 10% | 2,61,737 | | | - | 2,61,737 | 26,174 | - | 26,174 | 2,35,563 |
| | Boys Hostel Building | 10% | 20,64,090 | | | - | 20,64,090 | 2,06,409 | - | 2,06,409 | 18,57,681 |
| | Science Centre Building | 10% | 13,10,548 | | | - | 13,10,548 | 1,31,055 | - | 1,31,055 | 11,79,493 |
| | SevaShop - Kasuva | 10% | 3,81,364 | | | - | 3,81,364 | 38,136 | - | 38,136 | 3,43,228 |
| | Shed - CCK - PP | 10% | 94,954 | | | - | 94,954 | 9,495 | - | 9,495 | 85,459 |
| | Hostel Auditorium | 10% | 5,68,139 | | | - | 5,68,139 | 56,814 | - | 56,814 | 5,11,325 |
| | Athletic Track - LB | 10% | 82,012 | | | - | 82,012 | 8,201 | - | 8,201 | 73,811 |
| | Basket Ball Court Expansion | 10% | 4,76,234 | | | - | 4,76,234 | 47,623 | - | 47,623 | 4,28,611 |
| | Kitchen Shed Western Side - Shell | 10% | 90,997 | | | - | 90,997 | 9,100 | - | 9,100 | 81,897 |
| | Metal Sheet Shed - UWW-BNY | 10% | 33,960 | | | - | 33,960 | 3,396 | - | 3,396 | 30,564 |
| | Montessori Hall | 10% | 22,22,922 | | | - | 22,22,922 | 2,22,292 | - | 2,22,292 | 20,00,630 |
| | Nelco Training Hurdles - Hatley | 10% | 41,577 | | | - | 41,577 | 4,158 | - | 4,158 | 37,419 |
| | Primary School Play Area | 10% | 1,55,119 | | | - | 1,55,119 | 15,512 | - | 15,512 | 1,39,607 |
| | Physiotherapy Unit - BNY | 10% | 6,33,667 | | | - | 6,33,667 | 63,367 | - | 63,367 | 5,70,300 |
| | Classroom Page Pierre 2122 | 10% | 73,70,309 | | | - | 73,70,309 | 7,37,031 | - | 7,37,031 | 66,33,278 |
| | Primary School General | 10% | 10,50,187 | | | - | 10,50,187 | 1,05,019 | - | 1,05,019 | 9,45,168 |
| | Construction of OAH Zaminendathur | 10% | | 8,55,169 | 1,12,68,474 | | 1,21,23,643 | 85,517 | 5,63,424 | 6,48,941 | 1,14,74,702 |
| | Tharuvai Srinivasan Construction of 9 Classrooms | 10% | | | 1,81,80,876 | - | 1,81,80,876 | - | 9,09,044 | 9,09,044 | 1,72,71,832 |
| | Teachers Residential Quarters Page | 10% | | | 58,88,908 | - | 58,88,908 | - | 2,94,445 | 2,94,445 | 55,94,463 |
| | WIP - Construction of OAH Zaminendathur | | 1,00,29,974 | | | (1,00,29,974) | | | | | - |
| | WIP - Classroom Agarwal - Kasuva | | | | | | | | | | 7,53,548 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|---|------------------|----------------------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| 4) | Furniture & Fittings | | | | | | | | | | |
| | Furniture & Fittings | 10% | 3,72,710 | | - | | 3,72,710 | 37,271 | - | 37,271 | 3,35,439 |
| | Furniture & Fittings OAH | 10% | 2,02,479 | | - | | 2,02,479 | 20,248 | - | 20,248 | 1,82,231 |
| | Computer Table | 10% | 6,059 | | - | | 6,059 | 606 | - | 606 | 5,453 |
| | Container - Medical - SS | 10% | 1,96,130 | | - | | 1,96,130 | 19,613 | - | 19,613 | 1,76,517 |
| | Desk & Benches - DTCC | 10% | 1,33,405 | | - | | 1,33,405 | 13,341 | - | 13,341 | 1,20,064 |
| | Kiddies See Saw | 10% | 13,176 | | - | | 13,176 | 1,318 | - | 1,318 | 11,858 |
| | Partition Work - Medical Centre - VDP - Mambakkam - PPG | 10% | 19,683 | | - | | 19,683 | 1,968 | - | 1,968 | 17,715 |
| | Rack Cold Storage Room | 10% | 13,081 | | - | | 13,081 | 1,308 | - | 1,308 | 11,773 |
| | Energy Saver Fan- Revathi - CH | 10% | 42,452 | | - | | 42,452 | 4,245 | - | 4,245 | 38,207 |
| | Equipments - Medical Centre - VDP Mambakkam - PPG | 10% | 73,503 | | - | | 73,503 | 7,350 | - | 7,350 | 66,153 |
| | Fans-CCT-PPG | 10% | 14,237 | | - | | 14,237 | 1,424 | - | 1,424 | 12,813 |
| | Fans - DTCC | 10% | 9,834 | | - | | 9,834 | 983 | - | 983 | 8,851 |
| | Fans-OAH- TJ | 10% | 24,407 | | - | | 24,407 | 2,441 | - | 2,441 | 21,966 |
| | Furniture & Fitting - Guestroom-Indl | 10% | 7,854 | | - | | 7,854 | 785 | - | 785 | 7,069 |
| | Furniture - Medical Centre - VDP Mambakkam - PPG | 10% | 20,317 | | - | | 20,317 | 2,032 | - | 2,032 | 18,285 |
| | Furniture - School - Indl | 10% | 56,047 | | - | | 56,047 | 5,605 | - | 5,605 | 50,442 |
| | Cot - Guestroom-Indl | 10% | 16,204 | | - | | 16,204 | 1,620 | - | 1,620 | 14,584 |
| | Aluminium Partition Work - PPG - CCS | 10% | 2,16,270 | | - | | 2,16,270 | 21,627 | - | 21,627 | 1,94,643 |
| | Aluminium Partition Work - PPG - CCT | 10% | 3,02,775 | | - | | 3,02,775 | 30,278 | - | 30,278 | 2,72,497 |
| | Bero - Guestroom-Indl | 10% | 6,520 | | - | | 6,520 | 652 | - | 652 | 5,868 |
| | Swing | 10% | 12,436 | | - | | 12,436 | 1,244 | - | 1,244 | 11,192 |
| | Wooden Shelves - DTCC | 10% | 21,398 | | - | | 21,398 | 2,140 | - | 2,140 | 19,258 |
| | Ceiling Fans | 10% | 18,512 | | - | | 18,512 | 1,851 | - | 1,851 | 16,661 |
| | Chairs | 10% | 2,920 | | - | | 2,920 | 292 | - | 292 | 2,628 |
| | Chairs - Eraharam Project - Sankari Sastha Trust | 10% | 9,294 | | - | | 9,294 | 929 | - | 929 | 8,365 |
| | Furniture & Fittings - Primary School Library | 10% | 8,914 | | - | | 8,914 | 891 | - | 891 | 8,023 |
| | Furniture & Fixtures- AFEC | 10% | 1,46,290 | | - | | 1,46,290 | 14,629 | - | 14,629 | 1,31,661 |
| | Hand Rails - OAH - DTCC | 10% | 1,25,513 | | - | | 1,25,513 | 12,551 | - | 12,551 | 1,12,962 |
| | Furniture & Fittings -Thanjavur | 10% | 55,845 | | - | | 55,845 | 5,585 | - | 5,585 | 50,260 |
| | Aluminium Partition Work-Lab-CCS-PPG | 10% | 1,18,827 | | - | | 1,18,827 | 11,883 | - | 11,883 | 1,06,944 |
| | Ceiling Fans - Petrofac - Madhuranthakam | 10% | 10,896 | | - | | 10,896 | 1,090 | - | 1,090 | 9,806 |
| | Chairs 2668B-CCK | 10% | 7,085 | | - | | 7,085 | 709 | - | 709 | 6,376 |
| | Chairs-CCM | 10% | 10,248 | | - | | 10,248 | 1,025 | - | 1,025 | 9,223 |
| | Chairs-CCV | 10% | 18,885 | | - | | 18,885 | 1,889 | - | 1,889 | 16,996 |
| | Computer Table-CCM | 10% | 33,640 | | - | | 33,640 | 3,364 | - | 3,364 | 30,276 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate | W.D.V. as on | Additions | | Deletions | Total | Depreciation | | Total | W.D.V. as on |
|---------|--------------------------------------|-------------|---------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------|---------------------|
| | | of Depn (%) | 01.04.2022 (in Rs.) | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | Depreciation | 31.03.2023 (in Rs.) |
| | Computer Table-CCV | 10% | 44,894 | | - | - | 44,894 | 4,489 | - | 4,489 | 40,405 |
| | Desk & Benches- Nathamedu-Chola | 10% | 65,281 | | - | - | 65,281 | 6,528 | - | 6,528 | 58,753 |
| | Desks & Benches-CCM | 10% | 47,085 | | - | - | 47,085 | 4,709 | - | 4,709 | 42,376 |
| | Facial Bed-CCK | 10% | 5,796 | | - | - | 5,796 | 580 | - | 580 | 5,216 |
| | Fans-CCA | 10% | 5,973 | | - | - | 5,973 | 597 | - | 597 | 5,376 |
| | Fans - CCS - Labtech- PPG | 10% | 9,185 | | - | - | 9,185 | 919 | - | 919 | 8,266 |
| | Furniture & Fittings-CCA | 10% | 1,13,046 | | - | - | 1,13,046 | 11,305 | - | 11,305 | 1,01,741 |
| | Furniture & Fittings-CCK | 10% | 2,15,086 | | - | - | 2,15,086 | 21,509 | - | 21,509 | 1,93,577 |
| | Furniture & Fittings-CCK-SS | 10% | 68,426 | | - | - | 68,426 | 6,843 | - | 6,843 | 61,583 |
| | Furniture & Fittings - CCR | 10% | - | | - | - | - | - | - | - | - |
| | Furniture & Fittings - CCR- LB | 10% | 14,053 | | - | - | 14,053 | 1,405 | - | 1,405 | 12,648 |
| | Furniture & Fittings - CCS - Labtech | 10% | 6,466 | | - | - | 6,466 | 647 | - | 647 | 5,819 |
| | Furniture & Fittings-CCZ-Petrofac | 10% | 1,00,684 | | - | - | 1,00,684 | 10,068 | - | 10,068 | 90,616 |
| | Furnitures-CCM | 10% | 2,411 | | - | - | 2,411 | 241 | - | 241 | 2,170 |
| | Furnitures - CCT - PPG | 10% | 2,17,234 | | - | - | 2,17,234 | 21,723 | - | 21,723 | 1,95,511 |
| | Library Racks-CCM | 10% | 4,604 | | - | - | 4,604 | 460 | - | 460 | 4,144 |
| | Stools-CCM | 10% | 6,377 | | - | - | 6,377 | 638 | - | 638 | 5,739 |
| | Table & Chair- Nathamedu-Chola | 10% | 3,218 | | - | - | 3,218 | 322 | - | 322 | 2,896 |
| | Tables-CCM | 10% | 2,657 | | - | - | 2,657 | 266 | - | 266 | 2,391 |
| | Tables-CCV | 10% | 1,605 | | - | - | 1,605 | 161 | - | 161 | 1,444 |
| | Wall Fans-CCA | 10% | 5,905 | | - | - | 5,905 | 591 | - | 591 | 5,314 |
| | Wooden Stool - VDP Mambakkam - PPG | 10% | 4,129 | | - | - | 4,129 | 413 | - | 413 | 3,716 |
| | Benches & Racks | 10% | 8,26,624 | | - | - | 8,26,624 | 82,662 | - | 82,662 | 7,43,962 |
| | Furniture Page pierre 2122 | 10% | 9,66,420 | | - | - | 9,66,420 | 96,642 | - | 96,642 | 8,69,778 |
| | Racks | 10% | 1,42,300 | | - | - | 1,42,300 | 14,230 | - | 14,230 | 1,28,070 |
| | FURNITURES-CHENG HUA | 10% | | | 3,62,640 | - | 3,62,640 | - | 18,132 | 18,132 | 3,44,508 |
| | Furniture & Fittings-KOMATSU | 10% | | | 2,68,384 | - | 2,68,384 | - | 13,419 | 13,419 | 2,54,965 |
| | | | | | | | | | | | |
| 5) | Computer and Software | | | - | - | | | | | | |
| | Acer Laptop | 40% | 761 | | - | - | 761 | 304 | - | 304 | 457 |
| | Computer and Software | 40% | 253 | | - | - | 253 | 101 | - | 101 | 152 |
| | Computer and Software - CCK - SS | 40% | 5,430 | | - | - | 5,430 | 2,172 | - | 2,172 | 3,258 |
| | Computer and Software - CCT-PPG | 40% | 48,892 | | - | - | 48,892 | 19,557 | - | 19,557 | 29,335 |
| | Computer and Software - Shell | 40% | 2,733 | | - | - | 2,733 | 1,093 | - | 1,093 | 1,640 |
| | Dell Laptop | 40% | - | | - | - | - | - | - | - | - |
| | Desktop computer CCK-SS | 40% | 58,801 | | - | - | 58,801 | 23,520 | - | 23,520 | 35,281 |
| | Canon Printer - Accounts | 40% | 5,602 | | - | - | 5,602 | 2,241 | - | 2,241 | 3,361 |
| | HP Laserjet-CCT-PPG | 40% | 2,307 | | - | - | 2,307 | 923 | - | 923 | 1,384 |
| | HP-MFP126NW-Printer | 40% | 1,775 | | - | - | 1,775 | 710 | - | 710 | 1,065 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|---|------------------|----------------------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | Lenova Tab-ACPL | 40% | 2,719 | | - | - | 2,719 | 1,088 | - | 1,088 | 1,631 |
| | Dell Server (DIRS) | 40% | 1,297 | | - | - | 1,297 | 519 | - | 519 | 778 |
| | Dell Server (Tally) | 40% | 1,176 | | - | - | 1,176 | 470 | - | 470 | 706 |
| | Desktop Computers - Mambakkam | 40% | 18,631 | | - | - | 18,631 | 7,452 | - | 7,452 | 11,179 |
| | Dell Desktop - CCZ - Petrofac | 40% | 1,25,061 | | - | - | 1,25,061 | 50,024 | - | 50,024 | 75,037 |
| | Desktop computers - CCS - PPG | 40% | 4,752 | | - | - | 4,752 | 1,901 | - | 1,901 | 2,851 |
| | Desktop- Pharmacy - Wolters | 40% | 6,181 | | - | - | 6,181 | 2,472 | - | 2,472 | 3,709 |
| | Desktop & Laptops - PP- 19-20 | 40% | 1,21,554 | | - | - | 1,21,554 | 48,622 | - | 48,622 | 72,932 |
| | Desktop UPS -CCZ-Petrofac | 40% | 17,842 | | - | - | 17,842 | 7,137 | - | 7,137 | 10,705 |
| | External Hard Disk | 40% | 1,348 | | - | - | 1,348 | 539 | - | 539 | 809 |
| | Softwares - MS Office - Mambakkam | 40% | 3,355 | | - | - | 3,355 | 1,342 | - | 1,342 | 2,013 |
| | HP Printer - DR | 40% | 9,272 | | - | - | 9,272 | 3,709 | - | 3,709 | 5,563 |
| | HP Printer with Scanner & Xerox - CCZ- Petrofac | 40% | 3,670 | | - | - | 3,670 | 1,468 | - | 1,468 | 2,202 |
| | Adobe Licence - PWC | 40% | 1,229 | | - | - | 1,229 | 492 | - | 492 | 737 |
| | CPU - Admn | 40% | 2,281 | | - | - | 2,281 | 912 | - | 912 | 1,369 |
| | Computers - CCA - L&T | 40% | 16,088 | | - | - | 16,088 | 6,435 | - | 6,435 | 9,653 |
| | IT Networking - Campus - Page (Go Digital software) | 40% | 1,42,548 | | - | - | 1,42,548 | 57,019 | - | 57,019 | 85,529 |
| | Networking-CCT-PPG | 40% | 10,727 | | - | - | 10,727 | 4,291 | - | 4,291 | 6,436 |
| | Networking-CCS - PPG | 40% | 2,048 | | - | - | 2,048 | 819 | - | 819 | 1,229 |
| | Networking-CCV-ACL | 40% | 3,281 | | - | - | 3,281 | 1,312 | - | 1,312 | 1,969 |
| | Networking - CCA - L&T | 40% | 4,484 | | - | - | 4,484 | 1,794 | - | 1,794 | 2,690 |
| | MFC-T4500DW-A3-Printer-Mambakkam | 40% | 10,475 | | - | - | 10,475 | 4,190 | - | 4,190 | 6,285 |
| | Second Hand Laptop | 40% | 29,668 | | - | - | 29,668 | 11,867 | - | 11,867 | 17,801 |
| | Softwares - CCA - L&T | 40% | 28,654 | | - | - | 28,654 | 11,462 | - | 11,462 | 17,192 |
| | Networking - CCA - L&T | 40% | - | | - | - | - | - | - | - | - |
| | Xiaomia - Mi - Max -TAB | 40% | 1,772 | | - | - | 1,772 | 709 | - | 709 | 1,063 |
| | Computer -CH non Recurring expenses | 40% | 72,924 | | - | - | 72,924 | 29,170 | - | 29,170 | 43,754 |
| | Laptops | 40% | 142 | | - | - | 142 | 57 | - | 57 | 85 |
| | SMART PHONES AND COMPUTERS-SEVALAYA USA | 40% | 1,30,458 | | - | - | 1,30,458 | 52,183 | - | 52,183 | 78,275 |
| | Dell Desktop - Library | 40% | 8,269 | | - | - | 8,269 | 3,308 | - | 3,308 | 4,961 |
| | Dell Desktops -School | 40% | 37,960 | | - | - | 37,960 | 15,184 | - | 15,184 | 22,776 |
| | D-Link wireless Card | 40% | 60 | | - | - | 60 | 24 | - | 24 | 36 |
| | Dell Laptop - Bny Steps | 40% | 1,31,760 | | - | - | 1,31,760 | 52,704 | - | 52,704 | 79,056 |
| | Desktop & Laptops - PP -19-20 | 40% | 1,17,097 | | - | - | 1,17,097 | 46,839 | - | 46,839 | 70,258 |
| | Software-CSR-CTS | 40% | 3,592 | | - | - | 3,592 | 1,437 | - | 1,437 | 2,155 |
| | Smart Classroom - SEVALAYA - USA | 40% | 2,36,426 | | - | - | 2,36,426 | 94,570 | - | 94,570 | 1,41,856 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|-----------|--|------------------|----------------------------------|--------------------|--------------------|-----------|-----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | IT Networkig - Laptops - PP | 40% | 43,437 | | | | 43,437 | 17,375 | - | 17,375 | 26,062 |
| | IT Networking - Campus II - PP | 40% | 25,462 | | | | 25,462 | 10,185 | - | 10,185 | 15,277 |
| | IT Networking - Campus - Page | 40% | 2,97,331 | | | | 2,97,331 | 1,18,932 | - | 1,18,932 | 1,78,399 |
| | IT Networking - Computer Labs | 40% | 50,020 | | | | 50,020 | 20,008 | - | 20,008 | 30,012 |
| | IT Networking - Smart Classroom - PP | 40% | 61,625 | | | | 61,625 | 24,650 | - | 24,650 | 36,975 |
| | Internal Hard Disk - Server - PP | 40% | 1,672 | | | | 1,672 | 669 | - | 669 | 1,003 |
| | Computer Software and Licenses - PP | 40% | 979 | | | | 979 | 391 | - | 391 | 588 |
| | Computer & Softwares -CCK- SS | 40% | - | | | | - | - | - | - | - |
| | External Hard Disk-BNY Volunteering fund | 40% | 24,827 | | | | 24,827 | 9,931 | - | 9,931 | 14,896 |
| | Laptops-Paddy | 40% | | 1,77,400 | - | | 1,77,400 | 70,960 | - | 70,960 | 1,06,440 |
| | HP Printer - DR | 40% | | 18,467 | - | | 18,467 | 7,387 | - | 7,387 | 11,080 |
| | Computer & Softwares-CCK-SS | 40% | | | 8,850 | | 8,850 | - | 1,770 | 1,770 | 7,080 |
| | TP Link -BNY | 40% | | 3,999 | | | 3,999 | 1,600 | - | 1,600 | 2,399 |
| | | | | | | | | | | | |
| 6) | Motor Vehicles | | | | | | | | | | |
| | Eithcher Bus- RR Donnelly | 15% | 8,60,327 | | | - | 8,60,327 | 1,29,049 | - | 1,29,049 | 7,31,278 |
| | Vehicle-Bolero TN20 BP 5020 | 15% | 1,06,423 | | | - | 1,06,423 | 15,963 | - | 15,963 | 90,460 |
| | Xylo TN12 X 6141 | 15% | 5,57,451 | | | - | 5,57,451 | 83,618 | - | 83,618 | 4,73,833 |
| | School Bus TN12 J 4083 | 15% | 6,61,199 | | | - | 6,61,199 | 99,180 | - | 99,180 | 5,62,019 |
| | DATSUN GO + Car TN12 Q 5279 | 15% | 61,705 | | | - | 61,705 | 9,256 | - | 9,256 | 52,449 |
| | Etios - TN06 T 9969 | 15% | 3,93,813 | | | - | 3,93,813 | 59,072 | - | 59,072 | 3,34,741 |
| | TN11 W 9931-MMV - Cholanmandalam | 15% | 5,92,373 | | | - | 5,92,373 | 88,856 | - | 88,856 | 5,03,517 |
| | Honda Splendor TN12 M 8812 | 15% | 20,666 | | | - | 20,666 | 3,100 | - | 3,100 | 17,566 |
| | Honda Splendor TN12 M 8834 | 15% | 20,666 | | | - | 20,666 | 3,100 | - | 3,100 | 17,566 |
| | Honda Splendor TN12 P 0228 | 15% | 20,666 | | | - | 20,666 | 3,100 | - | 3,100 | 17,566 |
| | TVS XLS 100 TN12 P 0425 | 15% | 14,475 | | | - | 14,475 | 2,171 | - | 2,171 | 12,304 |
| | TVS XLS 100 TN12 P 0461 | 15% | 14,475 | | | - | 14,475 | 2,171 | - | 2,171 | 12,304 |
| | TVS XLS 100 TN12 W 0266 | 15% | 18,014 | | | - | 18,014 | 2,702 | - | 2,702 | 15,312 |
| | TVS XL-Super 100 CC - TN12 P 8341 | 15% | 14,511 | | | - | 14,511 | 2,177 | - | 2,177 | 12,334 |
| | TVS XL-Super 100 CC - TN12 Q 5503 | 15% | 15,951 | | | - | 15,951 | 2,393 | - | 2,393 | 13,558 |
| | Ambulance-VPG Medical camps | 15% | 13,43,000 | | | - | 13,43,000 | 2,01,450 | - | 2,01,450 | 11,41,550 |
| | Maruti Suzuki Eco AC Van-kluber | 15% | 4,33,511 | | | - | 4,33,511 | 65,027 | - | 65,027 | 3,68,484 |
| | Mobile Medical Van Gudalur-DTCC | 15% | 16,09,764 | | | - | 16,09,764 | 2,41,465 | - | 2,41,465 | 13,68,299 |
| | 31 Seater Bus- PP | 15% | 8,11,981 | | | - | 8,11,981 | 1,21,797 | - | 1,21,797 | 6,90,184 |
| | Mobile Medical Ambulance- TN11 S 6196 | 15% | 4,87,949 | | | - | 4,87,949 | 73,192 | - | 73,192 | 4,14,757 |
| | School Bus | 15% | 3,61,462 | | | - | 3,61,462 | 54,219 | - | 54,219 | 3,07,243 |
| | Force traveller van | 15% | 20,94,047 | | | - | 20,94,047 | 3,14,107 | - | 3,14,107 | 17,79,940 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|---|------------------|----------------------------------|--------------------|--------------------|-----------|--------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| 7) | Equipment | | | | | | | | | | |
| | Equipments -15% | | | | | | | | | | |
| | CRI 1HP Pump | 15% | 2,655 | | - | - | 2,655 | 398 | - | 398 | 2,257 |
| | Electical Items | 15% | 95,174 | | - | - | 95,174 | 14,276 | - | 14,276 | 80,898 |
| | Camera | 15% | 3,264 | | - | - | 3,264 | 490 | - | 490 | 2,774 |
| | Jio Modem - Bus CCTV Camera-PP 19-20 | 15% | 5,678 | | - | - | 5,678 | 852 | - | 852 | 4,826 |
| | Fan Coil Winding Machine | 15% | 6,525 | | - | - | 6,525 | 979 | - | 979 | 5,546 |
| | Fire Extinguishers | 15% | 3,516 | | - | - | 3,516 | 527 | - | 527 | 2,989 |
| | Floor Cleaning Machine-Rotork | 15% | 43,396 | | - | - | 43,396 | 6,509 | - | 6,509 | 36,887 |
| | HP Laser Printer | 15% | 3,503 | | - | - | 3,503 | 525 | - | 525 | 2,978 |
| | Insta Wet Grinder | 15% | 8,874 | | - | - | 8,874 | 1,331 | - | 1,331 | 7,543 |
| | Water Heater | 15% | 9,303 | | - | - | 9,303 | 1,395 | - | 1,395 | 7,908 |
| | Water Heater - Guestroom-Indl | 15% | 7,273 | | - | - | 7,273 | 1,091 | - | 1,091 | 6,182 |
| | Stabilizer | 15% | 591 | | - | - | 591 | 89 | - | 89 | 502 |
| | Stabilizer Front Office | 15% | 3,017 | | - | - | 3,017 | 453 | - | 453 | 2,564 |
| | Mixie | 15% | 1,905 | | - | - | 1,905 | 286 | - | 286 | 1,619 |
| | Weighing Machine | 15% | 3,238 | | - | - | 3,238 | 486 | - | 486 | 2,752 |
| | Syntex Tank | 15% | 15,620 | | - | - | 15,620 | 2,343 | - | 2,343 | 13,277 |
| | Syntex Tank - OAH | 15% | 10,227 | | - | - | 10,227 | 1,534 | - | 1,534 | 8,693 |
| | Telephone Instrument | 15% | 2,613 | | - | - | 2,613 | 392 | - | 392 | 2,221 |
| | Telephone Towers | 15% | 26,808 | | - | - | 26,808 | 4,021 | - | 4,021 | 22,787 |
| | TV OAH TJ | 15% | 10,025 | | - | - | 10,025 | 1,504 | - | 1,504 | 8,521 |
| | Voltas AC 1.5 - Wolters Kluwer - Pharmacy | 15% | 32,721 | | - | - | 32,721 | 4,908 | - | 4,908 | 27,813 |
| | Wet Grinder - Indl | 15% | 12,606 | | - | - | 12,606 | 1,891 | - | 1,891 | 10,715 |
| | Wet Grinder | 15% | 8,307 | | - | - | 8,307 | 1,246 | - | 1,246 | 7,061 |
| | Fan | 15% | 15,584 | | - | - | 15,584 | 2,338 | - | 2,338 | 13,246 |
| | 3-Wheeler Trolley | 15% | 156 | | - | - | 156 | 23 | - | 23 | 133 |
| | Audio Mike | 15% | 4,746 | | - | - | 4,746 | 712 | - | 712 | 4,034 |
| | Gas Stove | 15% | 7,213 | | - | - | 7,213 | 1,082 | - | 1,082 | 6,131 |
| | Idly Cooker | 15% | 5,920 | | - | - | 5,920 | 888 | - | 888 | 5,032 |
| | IFT Physiotherapy Machine - Kasuva | 15% | 74,135 | | - | - | 74,135 | 11,120 | - | 11,120 | 63,015 |
| | Pharmacy - Wolters | 15% | 15,993 | | - | - | 15,993 | 2,399 | - | 2,399 | 13,594 |
| | IFT Physiotherapy Machine - SS | 15% | 532 | | - | - | 532 | 80 | - | 80 | 452 |
| | Intercom | 15% | 3,393 | | - | - | 3,393 | 509 | - | 509 | 2,884 |
| | Inverter - V.Guard - OAH - TJ | 15% | 17,042 | | - | - | 17,042 | 2,556 | - | 2,556 | 14,486 |
| | Keyboard Instrument -LB | 15% | 8,690 | | - | - | 8,690 | 1,304 | - | 1,304 | 7,386 |
| | Micro Oven - Guestroom - Indl | 15% | 9,802 | | - | - | 9,802 | 1,470 | - | 1,470 | 8,332 |
| | Microtek 2.3 KVA Inverter | 15% | | | | | | | | | |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate | W.D.V. as on | Additions | | Deletions | Total | Depreciation | | Total | W.D.V. as on |
|---------|--|----------------|------------------------|-----------------------|-----------------------|-----------|----------|-----------------------|-----------------------|--------------|------------------------|
| | | of Depn (%) | 01.04.2022 (in Rs.) | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | Depreciation | 31.03.2023 (in Rs.) |
| | Fridge | 15% | 14,003 | | - | - | 14,003 | 2,100 | - | 2,100 | 11,903 |
| | Fridge - Guestroom - Indl | 15% | 5,642 | | - | - | 5,642 | 846 | - | 846 | 4,796 |
| | Mini Fridge-Guest Room - Indl | 15% | 12,833 | | - | - | 12,833 | 1,925 | - | 1,925 | 10,908 |
| | Steel Cupboard | 15% | 8,361 | | - | - | 8,361 | 1,254 | - | 1,254 | 7,107 |
| | Sutcase Bero - Guestroom - Indl | 15% | 9,453 | | - | - | 9,453 | 1,418 | - | 1,418 | 8,035 |
| | Wall Mounting Fans - CHG | 15% | 79,947 | | - | - | 79,947 | 11,992 | - | 11,992 | 67,955 |
| | Wallroof Bero - Guestroom - Indl | 15% | 4,010 | | - | - | 4,010 | 602 | - | 602 | 3,408 |
| | Steam Boiler | 15% | 21,735 | | - | - | 21,735 | 3,260 | - | 3,260 | 18,475 |
| | Steam Boiler (Model - SS-308) - Rotork | 15% | 95,279 | | - | - | 95,279 | 14,292 | - | 14,292 | 80,987 |
| | Steel Bero - OAH | 15% | 4,105 | | - | - | 4,105 | 616 | - | 616 | 3,489 |
| | Submersible Pump 3HP | 15% | 14,439 | | - | - | 14,439 | 2,166 | - | 2,166 | 12,273 |
| | CC TV | 15% | 10,764 | | - | - | 10,764 | 1,615 | - | 1,615 | 9,149 |
| | CCTV Camera - OAH- TJ | 15% | 13,729 | | - | - | 13,729 | 2,059 | - | 2,059 | 11,670 |
| | CCTV - Campus II | 15% | 87,590 | | - | - | 87,590 | 13,139 | - | 13,139 | 74,451 |
| | Canon IR2525W 230v Printer- School | 15% | 80,438 | | - | - | 80,438 | 12,066 | - | 12,066 | 68,372 |
| | Drip Irrigation - VA Tech Wabag | 15% | 3,47,925 | | - | - | 3,47,925 | 52,189 | - | 52,189 | 2,95,736 |
| | Washing Machine | 15% | 16,360 | | - | - | 16,360 | 2,454 | - | 2,454 | 13,906 |
| | Washing Machine - DTCC | 15% | 94,134 | | - | - | 94,134 | 14,120 | - | 14,120 | 80,014 |
| | Water Doctor | 15% | 1,81,623 | | - | - | 1,81,623 | 27,243 | - | 27,243 | 1,54,380 |
| | Water Doctor - Guestroom - Indl | 15% | 63,245 | | - | - | 63,245 | 9,487 | - | 9,487 | 53,758 |
| | Air Blower | 15% | 48,419 | | - | - | 48,419 | 7,263 | - | 7,263 | 41,156 |
| | Airconditioner | 15% | 55,699 | | - | - | 55,699 | 8,355 | - | 8,355 | 47,344 |
| | Airconditioner - Guest Room - Indl | 15% | 63,012 | | - | - | 63,012 | 9,452 | - | 9,452 | 53,560 |
| | APC Online UPS -7.5AH-1 Battery | 15% | 74,278 | | - | - | 74,278 | 11,142 | - | 11,142 | 63,136 |
| | Chappathi Machine | 15% | 1,80,036 | | - | - | 1,80,036 | 27,005 | - | 27,005 | 1,53,031 |
| | Dosa Plate | 15% | 4,146 | | - | - | 4,146 | 622 | - | 622 | 3,524 |
| | EPAX Board | 15% | 1,674 | | - | - | 1,674 | 251 | - | 251 | 1,423 |
| | ECG Machine - Balavidhya Mandir | 15% | 34,084 | | - | - | 34,084 | 5,113 | - | 5,113 | 28,971 |
| | ECG - Machine - Pharmacy - Wolters | 15% | 32,241 | | - | - | 32,241 | 4,836 | - | 4,836 | 27,405 |
| | Epabx Vision Pro 206 | 15% | 4,780 | | - | - | 4,780 | 717 | - | 717 | 4,063 |
| | Mesh Work | 15% | 40,332 | | - | - | 40,332 | 6,050 | - | 6,050 | 34,282 |
| | Montessori Speakers & Water Stand - DTCC | 15% | 18,393 | | - | - | 18,393 | 2,759 | - | 2,759 | 15,634 |
| | Montessori Items | 15% | 5,09,360 | | - | - | 5,09,360 | 76,404 | - | 76,404 | 4,32,956 |
| | Montessori Items - DTCC | 15% | 13,975 | | - | - | 13,975 | 2,096 | - | 2,096 | 11,879 |
| | Mini Cutter Machine 3 in 1 | 15% | 28,987 | | - | - | 28,987 | 4,348 | - | 4,348 | 24,639 |
| | Pharmacy Rack - Wolters | 15% | 14,370 | | - | - | 14,370 | 2,156 | - | 2,156 | 12,214 |
| | Printer-TJ-OAH | 15% | 6,140 | | - | - | 6,140 | 921 | - | 921 | 5,219 |
| | Projector - PP | 15% | 12,554 | | - | - | 12,554 | 1,883 | - | 1,883 | 10,671 |
| | Projector-CCT-PPG | 15% | 17,951 | | - | - | 17,951 | 2,693 | - | 2,693 | 15,258 |
| | Projector - DTCC | 15% | 26,926 | | - | - | 26,926 | 4,039 | - | 4,039 | 22,887 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|-------------------------------------|------------------|----------------------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | Compressor Motor-2HP | 15% | 12,788 | | | | 12,788 | 1,918 | - | 1,918 | 10,870 |
| | R.O Plant - Thanjavore - OAH | 15% | 19,711 | | - | - | 19,711 | 2,957 | - | 2,957 | 16,754 |
| | RO Machine - CCZ | 15% | 6,015 | | - | - | 6,015 | 902 | - | 902 | 5,113 |
| | Speakers & Portable Projector - BGV | 15% | 18,455 | | - | - | 18,455 | 2,768 | - | 2,768 | 15,687 |
| | Sports Requirements - DTCC | 15% | 68,736 | | - | - | 68,736 | 10,310 | - | 10,310 | 58,426 |
| | Servo Stabilizer 5 KVA -VDP - PPG | 15% | 6,996 | | - | - | 6,996 | 1,049 | - | 1,049 | 5,947 |
| | UPS | 15% | 3,029 | | - | - | 3,029 | 454 | - | 454 | 2,575 |
| | Work Table - CH | 15% | 1,331 | | - | - | 1,331 | 200 | - | 200 | 1,131 |
| | Window Mesh | 15% | 46,192 | | - | - | 46,192 | 6,929 | - | 6,929 | 39,263 |
| | Battery - V. Guard - OAH - TJ | 15% | 6,786 | | - | - | 6,786 | 1,018 | - | 1,018 | 5,768 |
| | Battery & Invertor Primary School | 15% | 53,130 | | - | - | 53,130 | 7,970 | - | 7,970 | 45,160 |
| | Biometric Device | 15% | 1,609 | | - | - | 1,609 | 241 | - | 241 | 1,368 |
| | Bakery Unit Machinery | 15% | 4,91,718 | | - | - | 4,91,718 | 73,758 | - | 73,758 | 4,17,960 |
| | Industrial Mixie Quality kitchen | 15% | 39,205 | | - | - | 39,205 | 5,881 | - | 5,881 | 33,324 |
| | WATER DISPENSERS-ASHISH KATARIA-OAH | 15% | | 34,104 | - | | 34,104 | 5,116 | - | 5,116 | 28,988 |
| | RO Water Plant-Fives India | 15% | | | 7,85,000 | | 7,85,000 | - | 58,875 | 58,875 | 7,26,125 |
| | EQUIPMENTS-DR CHANDRASEKAR-CCZ | 15% | | | 1,45,455 | | 1,45,455 | - | 10,909 | 10,909 | 1,34,546 |
| | EQUIPMENTS-KOMATSU | 15% | | | 3,61,675 | | 3,61,675 | - | 27,126 | 27,126 | 3,34,549 |
| | Equipments-OAH Dharmapuri | 15% | | | 23,489 | | 23,489 | - | 1,762 | 1,762 | 21,727 |
| | SOLAR PUMP-WOOD | 15% | | 3,69,457 | | | 3,69,457 | 55,419 | - | 55,419 | 3,14,038 |
| | SmartBoards - Amrutanjan | 15% | | | 9,30,000 | | 9,30,000 | - | 69,750 | 69,750 | 8,60,250 |
| | | | | | | | | | | | |
| | Community College: | | | | | | | | | | |
| | Biometric Device - CCT - PPG | 15% | 10,310 | | | - | 10,310 | 1,547 | - | 1,547 | 8,763 |
| | CCTV - Medical Center - SS | 15% | 24,411 | | | - | 24,411 | 3,662 | - | 3,662 | 20,749 |
| | Projector - CCA- ACL | 15% | 15,906 | | | - | 15,906 | 2,386 | - | 2,386 | 13,520 |
| | Projector-CCZ- Petrofac | 15% | 33,122 | | | - | 33,122 | 4,968 | - | 4,968 | 28,154 |
| | Sewing Machine- CCR - Dymos | 15% | 45,848 | | | - | 45,848 | 6,877 | - | 6,877 | 38,971 |
| | Sewing Machine-PPG- CCT | 15% | 44,798 | | | - | 44,798 | 6,720 | - | 6,720 | 38,078 |
| | Sewing Machine - CCZ | 15% | 2,50,676 | | | - | 2,50,676 | 37,601 | - | 37,601 | 2,13,075 |
| | Sewing Machine - 550 Watts - VDP | 15% | 49,130 | | | - | 49,130 | 7,370 | - | 7,370 | 41,760 |
| | Rack-CCZ- Petrofac | 15% | 4,732 | | | - | 4,732 | 710 | - | 710 | 4,022 |
| | Texmo Motor- CCZ | 15% | 10,565 | | | - | 10,565 | 1,585 | - | 1,585 | 8,980 |
| | Generator | 15% | 1,15,165 | | | - | 1,15,165 | 17,275 | - | 17,275 | 97,890 |
| | Hair wash PS - 101 | 15% | 5,771 | | | - | 5,771 | 866 | - | 866 | 4,905 |
| | Cutting Equipment | 15% | 3,732 | | | - | 3,732 | 560 | - | 560 | 3,172 |
| | Hammer Drill | 15% | 2,452 | | | - | 2,452 | 368 | - | 368 | 2,084 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|---|------------------|----------------------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | 1 HP Monobloc Sharp Motor- CHG | 15% | 1,905 | | | - | 1,905 | 286 | - | 286 | 1,619 |
| | 1 HP Texmo Motor- CHG | 15% | 7,699 | | | - | 7,699 | 1,155 | - | 1,155 | 6,544 |
| | 1HP Bestern Submersible pump | 15% | 10,127 | | | - | 10,127 | 1,519 | - | 1,519 | 8,608 |
| | Lab Equipment-Labtech-CCS-PPG | 15% | 89,564 | | | - | 89,564 | 13,435 | - | 13,435 | 76,129 |
| | Zig Saw Machine | 15% | 11,278 | | | - | 11,278 | 1,692 | - | 1,692 | 9,586 |
| | Tailoring Machines - CCA - L&T | 15% | 60,753 | | | - | 60,753 | 9,113 | - | 9,113 | 51,640 |
| | Tailoring Machines - CCV | 15% | 2,556 | | | - | 2,556 | 383 | - | 383 | 2,173 |
| | Tailoring Machine (Usha) - CCM - PPG | 15% | 8,776 | | | - | 8,776 | 1,316 | - | 1,316 | 7,460 |
| | Weighing Machine - Bakery | 15% | 2,541 | | | - | 2,541 | 381 | - | 381 | 2,160 |
| | Equipments - Bakery | 15% | 2,48,853 | | | - | 2,48,853 | 37,328 | - | 37,328 | 2,11,525 |
| | Equipments - CCK - SS | 15% | 7,207 | | | - | 7,207 | 1,081 | - | 1,081 | 6,126 |
| | Printer - L&T Vadanallur - CCV | 15% | 11,126 | | | - | 11,126 | 1,669 | - | 1,669 | 9,457 |
| | Projector& Screen L&T Vadanallur | 15% | 11,239 | | | - | 11,239 | 1,686 | - | 1,686 | 9,553 |
| | UPS -CCV - L&T Vadanallur | 15% | 34,441 | | | - | 34,441 | 5,166 | - | 5,166 | 29,275 |
| | HP Laserjet Printer - CCM | 15% | 4,637 | | | - | 4,637 | 696 | - | 696 | 3,941 |
| | Projector & Screen Mambakkam | 15% | 12,218 | | | - | 12,218 | 1,833 | - | 1,833 | 10,385 |
| | Tailoring Machines - Mambakkam | 15% | 61,249 | | | - | 61,249 | 9,187 | - | 9,187 | 52,062 |
| | UPS -CCM- Mambakkam | 15% | 13,954 | | | - | 13,954 | 2,093 | - | 2,093 | 11,861 |
| | Web Camera | 15% | 898 | | | - | 898 | 135 | - | 135 | 763 |
| | HP Laserjet Multifunction Printer - Shell | 15% | 5,890 | | | - | 5,890 | 884 | - | 884 | 5,006 |
| | Overheads Projector - Shell | 15% | 22,251 | | | - | 22,251 | 3,338 | - | 3,338 | 18,913 |
| | Grass Cutter Petrol Machine Hitachi - PWC | 15% | 7,523 | | | - | 7,523 | 1,128 | - | 1,128 | 6,395 |
| | Mobile Phone - LB (Asset) | 15% | 10,508 | | | - | 10,508 | 1,576 | - | 1,576 | 8,932 |
| | Projector - CCA | 15% | 28,155 | | | - | 28,155 | 4,223 | - | 4,223 | 23,932 |
| | Submersible Motor | 15% | 8,584 | | | - | 8,584 | 1,288 | - | 1,288 | 7,296 |
| | Xerox Machine | 15% | 31,482 | | | - | 31,482 | 4,722 | - | 4,722 | 26,760 |
| | Home Theatre-CH Non Recurring | 15% | 21,636 | | | - | 21,636 | 3,245 | - | 3,245 | 18,391 |
| | TP Link Modem-Dharmapuri OAH | 15% | 4,162 | | | - | 4,162 | 624 | - | 624 | 3,538 |
| | Medical Equipment - Thanjavur | 15% | 4,199 | | | - | 4,199 | 630 | - | 630 | 3,569 |
| | Other Equipment - Thanjavur | 15% | 6,800 | | | - | 6,800 | 1,020 | - | 1,020 | 5,780 |
| | Washing Machine-CH non recurring Exp | 15% | 34,000 | | | - | 34,000 | 5,100 | - | 5,100 | 28,900 |
| | Bio metric device OAH-TJ | 15% | 3,675 | | | - | 3,675 | 551 | - | 551 | 3,124 |
| | Physiotherapy Equipment (Wax Bath) | 15% | 6,264 | | | - | 6,264 | 940 | - | 940 | 5,324 |
| | Science Lab Equipments | 15% | 1,67,843 | | | - | 1,67,843 | 25,176 | - | 25,176 | 1,42,667 |
| | Sports Centre Equipments | 15% | 2,19,285 | | | - | 2,19,285 | 32,893 | - | 32,893 | 1,86,392 |
| | Fire Extinguisher | 15% | 3,710 | | | - | 3,710 | 557 | - | 557 | 3,153 |
| | HP Laser Printer | 15% | 8,440 | | | - | 8,440 | 1,266 | - | 1,266 | 7,174 |
| | Water Heater | 15% | 824 | | | - | 824 | 124 | - | 124 | 700 |
| | Stabilizer | 15% | 142 | | | - | 142 | 21 | - | 21 | 121 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|--|------------------|----------------------------------|--------------------|--------------------|-----------|----------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| | Washing Machine | 15% | 477 | | | - | 477 | 72 | - | 72 | 405 |
| | Syntax Tank | 15% | 11,317 | | | - | 11,317 | 1,698 | - | 1,698 | 9,619 |
| | Wet Grinder | 15% | 6,304 | | | - | 6,304 | 946 | - | 946 | 5,358 |
| | Fan | 15% | 865 | | | - | 865 | 130 | - | 130 | 735 |
| | CC TV | 15% | 53,935 | | | - | 53,935 | 8,090 | - | 8,090 | 45,845 |
| | CCTV Camera page-pierre-2122 | 15% | 62,029 | | | - | 62,029 | 9,304 | - | 9,304 | 52,725 |
| | Electrical Fittings-Page Pierre 2122 | 15% | 78,863 | | | - | 78,863 | 11,829 | - | 11,829 | 67,034 |
| | Jio Modem - Bus CCTV Camera -PP 19-20 | 15% | 5,346 | | | - | 5,346 | 802 | - | 802 | 4,544 |
| | Colour TV | 15% | 2,082 | | | - | 2,082 | 312 | - | 312 | 1,770 |
| | Fridge | 15% | 407 | | | - | 407 | 61 | - | 61 | 346 |
| | LED Fittings - PP | 15% | 3,437 | | | - | 3,437 | 516 | - | 516 | 2,921 |
| | Speaker Box & Mike | 15% | 1,842 | | | - | 1,842 | 276 | - | 276 | 1,566 |
| | UPS | 15% | 1,246 | | | - | 1,246 | 187 | - | 187 | 1,059 |
| | Steel Filing Cabinate | 15% | 2,170 | | | - | 2,170 | 326 | - | 326 | 1,844 |
| | Tailoring Machine | 15% | 31,623 | | | - | 31,623 | 4,743 | - | 4,743 | 26,880 |
| | Video Class Room Facility | 15% | 78,750 | | | - | 78,750 | 11,813 | - | 11,813 | 66,937 |
| | Driling Machine | 15% | 2,335 | | | - | 2,335 | 350 | - | 350 | 1,985 |
| | Lab Equipments | 15% | 1,72,881 | | | - | 1,72,881 | 25,932 | - | 25,932 | 1,46,949 |
| | Projector Screen - CSR-CTS | 15% | 21,550 | | | - | 21,550 | 3,233 | - | 3,233 | 18,317 |
| | Router | 15% | 16,301 | | | - | 16,301 | 2,445 | - | 2,445 | 13,856 |
| | Play Area Equipments | 15% | 2,69,878 | | | - | 2,69,878 | 40,482 | - | 40,482 | 2,29,396 |
| | Airconditioner | 15% | 15,599 | | | - | 15,599 | 2,340 | - | 2,340 | 13,259 |
| | Amplifiers, Mikes and Speakers - Auditorium - PP | 15% | 44,614 | | | - | 44,614 | 6,692 | - | 6,692 | 37,922 |
| | Equipments-C.C-BNY Mellon | 15% | 7,845 | | | - | 7,845 | 1,177 | - | 1,177 | 6,668 |
| | IT Networking - Bio-Metric - CC - Page | 15% | 24,847 | | | - | 24,847 | 3,727 | - | 3,727 | 21,120 |
| | IT Networking - EPBAX - Page | 15% | 30,012 | | | - | 30,012 | 4,502 | - | 4,502 | 25,510 |
| | Montessori Items-Edu-PP | 15% | 9,53,972 | | | - | 9,53,972 | 1,43,096 | - | 1,43,096 | 8,10,876 |
| | Vegetable Cutter | 15% | 12,954 | | | - | 12,954 | 1,943 | - | 1,943 | 11,011 |
| | Inverter - School | 15% | 42,245 | | | - | 42,245 | 6,337 | - | 6,337 | 35,908 |
| | Sports Apparels-hatley | 15% | 2,51,004 | | | - | 2,51,004 | 37,651 | - | 37,651 | 2,13,353 |
| | Sports Equipment-Hatley | 15% | 1,10,622 | | | - | 1,10,622 | 16,593 | - | 16,593 | 94,029 |
| | Sports Gears-Hatley | 15% | 5,81,635 | | | - | 5,81,635 | 87,245 | - | 87,245 | 4,94,390 |
| | Ro-Plant Page Pierre2122 | 15% | 4,83,167 | | | - | 4,83,167 | 72,475 | - | 72,475 | 4,10,692 |
| | Smart class room Board Meera | 15% | 1,36,000 | | | - | 1,36,000 | 20,400 | - | 20,400 | 1,15,600 |



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SEVALAYA

No. 12, F2, Pushkarani Apartments, Ananda Road, Alwarpet, Chennai - 600 018

SEVALAYA CONSOLIDATED ACCOUNT

STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

| Sl. No. | Particulars | Rate of Depn (%) | W.D.V. as on 01.04.2022 (in Rs.) | Additions | | Deletions | Total | Depreciation | | Total Depreciation | W.D.V. as on 31.03.2023 (in Rs.) |
|---------|--|------------------|----------------------------------|--------------------|--------------------|----------------------|---------------------|--------------------|--------------------|--------------------|----------------------------------|
| | | | | More than 6 Months | Less than 6 Months | | | More than 6 Months | Less than 6 Months | | |
| 8) | Plant and Machinery | | | | | | | | | | |
| | Solar Panel and Inverter-Wolters | 40% | 4,47,173 | | | | 4,47,173 | 1,78,869 | - | 1,78,869 | 2,68,304 |
| | Rain Water Harvest block - Kasuva Asian paints | 40% | 5,23,889 | | | | 5,23,889 | 2,09,569 | - | 2,09,569 | 3,14,320 |
| | Solar Water Heater | 40% | 6,124 | | | - | 6,124 | 2,450 | - | 2,450 | 3,674 |
| | Solar Equipments - Girls Hostel-AP | 40% | 925 | | | - | 925 | 370 | - | 370 | 555 |
| | Solar Equipments - CCK-AP | 40% | 2,164 | | | - | 2,164 | 866 | - | 866 | 1,298 |
| | Solar Equipments - OAH-AP | 40% | 1,603 | | | - | 1,603 | 641 | - | 641 | 962 |
| | Solar Equipments - Staff Quarters-AP | 40% | 1,428 | | | - | 1,428 | 571 | - | 571 | 857 |
| | Solar Equipment - ABB | 40% | 23,156 | | | - | 23,156 | 9,262 | - | 9,262 | 13,894 |
| | Solar invertors - PP | 40% | 12,107 | | | - | 12,107 | 4,843 | - | 4,843 | 7,264 |
| | Solar Water Heater - DTCC | 40% | 38,337 | | | - | 38,337 | 15,335 | - | 15,335 | 23,002 |
| | Solar Water Heater - Wolters | 40% | 50,027 | | | - | 50,027 | 20,011 | - | 20,011 | 30,016 |
| | Solar Plant - Amrutanjani | 40% | 1,82,643 | 981 | | - | 1,83,624 | 73,450 | - | 73,450 | 1,10,174 |
| | Solar Street Light Rotork | 40% | 5,33,309 | | | - | 5,33,309 | 2,13,324 | - | 2,13,324 | 3,19,985 |
| | Solar Water Heater - CH Recurring EXP | 40% | 1,36,081 | | | - | 1,36,081 | 54,432 | - | 54,432 | 81,649 |
| | Solar Water Heater | 40% | 83 | | | - | 83 | 32 | - | 32 | 51 |
| | Solar Street Lighting System | 40% | 890 | | | - | 890 | 356 | - | 356 | 534 |
| | Solar Edge Retrofit Upgrade -10KW - PP | 40% | 2,11,803 | | | - | 2,11,803 | 84,721 | - | 84,721 | 1,27,082 |
| | Solar Equipment - PP | 40% | 2,386 | | | - | 2,386 | 954 | - | 954 | 1,432 |
| | Solar Connectivity - PP | 40% | 1,438 | | | - | 1,438 | 576 | - | 576 | 862 |
| | Solar Inventors - PP | 40% | 99,176 | | | - | 99,176 | 39,670 | - | 39,670 | 59,506 |
| | Solar panel page pierre2122 | 40% | 8,05,061 | | | - | 8,05,061 | 3,22,024 | - | 3,22,024 | 4,83,037 |
| | Solar power plant - Arjun project | 40% | 1,19,838 | | | - | 1,19,838 | 47,935 | - | 47,935 | 71,903 |
| | Smart board software Ag | 40% | 1,92,000 | | | - | 1,92,000 | 76,800 | - | 76,800 | 1,15,200 |
| | SOLAR PLANT-WOLTERS KLUWER | 40% | | 8,98,777 | | - | 8,98,777 | 3,59,511 | - | 3,59,511 | 5,39,266 |
| | Total | | 14,13,77,102 | 24,59,354 | 3,82,65,452 | (1,00,29,974) | 17,20,71,934 | 1,39,98,003 | 19,71,784 | 1,59,69,787 | 15,68,55,695 |

For Sevalaya

V. Muralidharan
Managing Trustee

Chennai, 16th June 2023



As per our report of even date attached

For Menon & Pai
Chartered Accountants
Firm Regn. No. 0080255



Kiran R.
Partner

Mem. No. 225616
UDIN No. 23225616BGRYHY7146