

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

SEVALAYA FCRA ACCOUNT**BALANCE SHEET AS AT 31ST MARCH 2023**

FUNDS & LIABILITIES	₹	₹	PROPERTY & ASSETS	₹	₹
CORPUS FUND			FIXED ASSETS		
As per last Balance Sheet	1,88,33,748		As per last Balance Sheet - W.D.V.	5,32,49,162	
Add: Contributions during the Year	<u>-</u>	1,88,33,748	Add: Capital Work in Progress	-	
			Add: Additions during the year	<u>63,04,064</u>	
				5,95,53,226	
			Less: Depreciation for the year	<u>(63,80,538)</u>	5,31,72,688
ENDOWMENT FUND			INVESTMENTS		
As per last Balance Sheet	1,40,05,579		Fixed Deposits with Banks		2,96,00,000
Add: Contributions during the Year	<u>18,77,273</u>	1,58,82,852			
CAPITAL FUND					
As per last Balance Sheet	3,99,49,976				
Add: Contributions during the Year	<u>99,33,777</u>	4,98,83,753	INTEREST ACCRUED ON FIXED DEPOSITS		5,76,691
PROJECT FUND			CURRENT ASSETS		
As per last Balance Sheet	74,16,041		DEPOSITS	<u>25,496</u>	25,496
Add: Contributions during the Year	39,22,386				
Less: Expenses incurred during the Year	<u>(54,02,026)</u>	59,36,401			
CHELLAMMAL BHARATHI LEARNING CENTRE FUND			LOANS AND ADVANCES		
As per last Balance Sheet	-		Advance to Vendors	<u>8,45,394</u>	8,45,394
Add: Contributions during the year	<u>24,639</u>	24,639	OTHER CURRENT ASSETS		
			Tax Deducted at Source	24,077	
			Due Receivable (2022-23)	<u>1,43,716</u>	1,67,793



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SEVALAYA

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

SEVALAYA FCRA ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2023

FUNDS & LIABILITIES	₹	₹	PROPERTY & ASSETS	₹	₹
GENERAL FUND			BALANCE WITH BANKS		
As per last Balance sheet	(94,92,873)		SBI Bank FCRA A/c - 40088280996	19,68,717	
Add: Excess of Income over Expenditure for the year	<u>41,26,039</u>	(53,66,834)	Yes Bank FCRA A/c - 064993900000111	<u>1,33,305</u>	21,02,022
CURRENT LIABILITY					
Sundry Creditors		11,10,166			
STATUTORY LIABILITIES					
Salary Payable	18,843				
PF Contribution Payable	<u>1,66,516</u>	1,85,359			
Total		8,64,90,084			8,64,90,084

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. 008025S



Kiran R.
Partner

Mem. No. 225616
UDIN No. 23225616BGRYHY7146

SEVALAYA

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

SEVALAYA FCRA 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	1,98,77,796		Corporate		52,15,227	
Community College Activities	2	76,675		Funding Agencies		33,03,967	
Children's Home Activities	3	9,90,175		Fund Raising Agencies		2,64,24,137	
Old Age Home Activities	4	9,87,976		Individual		38,32,235	3,87,75,565
Medical Centre and Mobile Medical Van Expenses	5	5,33,625					
Agricultural Activities	6	1,62,968		" Income from Other Sources:			
Gaushala Activities	7	26,25,491		Interest from Bank		13,75,325	13,75,325
Rural Development Activities	8	36,10,033	2,88,64,739				
Administrative Expenses	9		7,79,574				
Depreciation	10		63,80,538				
Excess of Income over Expenditure			41,26,039				
			4,01,50,890				
				Total			4,01,50,890

As per our report of even date attached

For Sevalaya




V. Muralidharan
Managing Trustee

Chennai, 16th June 2023

For Menon & Pai
Chartered Accountants
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SEVALAYA

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

SEVALAYA - FCRA ACCOUNT

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

RECEIPTS	₹	₹	PAYMENTS	SCH	₹	₹
To Opening Balance:			By Investment:			
In Savings Accounts with Banks:			Fixed Deposit			1,96,00,000
SBI Bank FCRA A/c- 40088280996	5,07,853					
Yes Bank FCRA A/c - 064993900000111	2,92,993	8,00,846	" Expenditure on Charitable Activies:			
			Educational Activities	1	2,07,23,366	
" Contributions Received:			Community College Activities	2	76,675	
Endowment Fund	18,77,273		Children's Home Activities	3	9,90,175	
Chellammal Bharathi Learning Centre Fund	24,639		Old Age Home Activities	4	9,87,976	
Capital Fund	99,33,777	1,18,35,689	Medical Centre and Mobile Medical Van Expenses	5	5,33,625	
			Agricultural Activities	6	1,62,968	
			Gaushala Activities	7	26,25,491	
" Income:			Rural Development Activities	8	36,10,033	2,97,10,309
Donations Received	3,72,95,925					
Interest Income	7,34,222	3,80,30,147	" Administrative Expenses:			
			Administrative Expenses	9		7,79,574



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SEVALAYA

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

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

RECEIPTS	₹	₹	PAYMENTS	SCH	₹	₹
" Investment:						
Fixed Deposit Matured	78,00,000	78,00,000	" Fixed Assets Purchased	10		63,04,064
" Current Assets:						
Interest Accrued on Fixed Deposit	29,287	29,287	Closing Balance:			
			" In Savings Accounts with Bank:			
			SBI Bank FCRA A/c - 40088280996		19,68,717	
			Yes Bank FCRA A/c - 064993900000111		1,33,305	21,02,022
Total		5,84,95,969	Total			5,84,95,969

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 FCRA ACCOUNT STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

Sl. No.	Particulars	Rate of Dep (%)	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	0%	46,49,200	-	-	-	46,49,200	-	-	-	46,49,200
2)	Livestock	15%	16,031		41,700	-	57,731	2,405	3,128	5,533	52,198
3)	Building										
	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
	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



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SEVALAYA

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

SEVALAYA FCRA ACCOUNT STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

Sl. No.	Particulars	Rate of Dep (%)	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		
	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
		10%	-			-	-	-	-	-	-
		10%	-			-	-	-	-	-	-
	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
	Teachers Residential Quarters Page	10%			58,88,908	-	58,88,908	-	2,94,445	2,94,445	55,94,463
4)	Furniture and Fittings		-			-	-	-	-	-	-
	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
5)	Computer and Software										
	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



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SEVALAYA

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

**SEVALAYA FCRA ACCOUNT
STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023**

Sl. No.	Particulars	Rate of Dep (%)	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		
	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
	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
	TP Link -BNY	40%		3,999		-	3,999	1,600	-	1,600	2,399
6)	Motor Vehicles										
	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
7)	Equipments										
	Equipments - 15%										
	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 FCRA ACCOUNT STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023

Sl. No.	Particulars	Rate of Dep (%)	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
	Drilling 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



(contd...)

SEVALAYA

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

SEVALAYA FCRA ACCOUNT**STATEMENT OF FIXED ASSETS AS AT 31ST MARCH 2023**

Sl. No.	Particulars	Rate of Dep (%)	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		
	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
	SOLAR PUMP-WOOD	15%		3,69,457		-	3,69,457	55,419	-	55,419	3,14,038
8)	Plant and Machinery							-	-		
	Solar Water Heater	40%	83				83	33	-	33	50
	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%	1,439			-	1,439	576	-	576	863
	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%	1,19,807			-	1,19,807	47,935	-	47,935	71,872
	Smart board software Ag	40%	1,92,000			-	1,92,000	76,800	-	76,800	1,15,200
	Total		5,32,49,162	3,73,456	59,30,608	-	5,95,53,226	60,82,965	2,97,573	63,80,538	5,31,72,688

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. 008025S




Kiran R.
 Partner

Mem. No. 225616

UDIN No. 23225616BGRYHY7146