

BHARAT SOKA GAKKAI
FCRA - A/C
Balance Sheet as at 31.03.2020

(in Rupees)

| Particulars | Note no. | As at March 31, 2020 | As at March 31, 2019 |
|------------------------------------------------------|----------|-------------------------|-------------------------|
| LIABILITIES | | | |
| Corpus Fund | 2 | 45,85,41,953 | 45,85,41,953 |
| Depreciation Fund | 3 | (4,92,12,889) | (2,84,64,469) |
| Current liabilities | | | |
| Trade payables | 4 | 12,73,951 | 26,37,604 |
| Other current liabilities | 5 | 53,54,800 | 53,82,609 |
| | | 41,59,57,815 | 43,80,97,697 |
| ASSETS | | | |
| Non-Current assets | | | |
| Fixed Assets | | | |
| -Tangible assets | | | |
| Capital work in progress (Incurred from Corpus Fund) | | - | 16,57,38,486 |
| Long term loans and advances | 6 | 7,12,546 | 31,32,012 |
| Current assets | | | |
| Cash and bank balances | 7 | 1,26,46,676 | 14,97,51,170 |
| Other Current Assets | 8 | 2,28,039 | 2,28,039 |
| | | 41,59,57,815 | 43,80,97,697 |

Significant Accounting Policies 1

For Vaish & Associates
Chartered Accountants
FRN-005388N


Akhil Jain

Partner

M No. 088661

UDIN : 21088661AAAAAU4566

Date: 31 December 2020

Place: New Delhi



For Bharat Soka Gakkai




Indranath Chowdhury
Director General

Date: 31 December 2020

Place: New Delhi

BHARAT SOKA GAKKAI
FCRA - A/C
Income & Expenditure Account for the year ending 31 March, 2020

(in Rupees)

| Particulars | Note no. | Year ended March 31, 2020 | Year ended March 31, 2019 |
|------------------------------------------|----------|------------------------------|------------------------------|
| Income | | | |
| Donation | 9 | 1,48,12,119 | 20,85,73,597 |
| Interest Income | 10 | 42,36,867 | 63,31,727 |
| Total Income | | 1,90,48,986 | 21,49,05,324 |
| Expenses | | | |
| Finance Cost | 11 | - | 10,800 |
| Depreciation Expense | | 3,51,33,393 | 50,90,204 |
| Other expenses | 12 | 46,64,014 | 65,74,436 |
| Total expenses | | 3,97,97,407 | 1,16,75,440 |
| Excess of Income over Expenditure | | (2,07,48,420) | 20,32,29,884 |

For Vaish & Associates
Chartered Accountants
FRN-005388N


Akhil Jain

Partner

M No. 088661

UDIN : 21088661AAAAAU4566

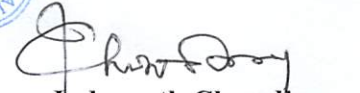
Date: 31 December 2020

Place: New Delhi



For Bharat Soka Gakkai




Indranath Chowdhury
Director General

Date: 31 December 2020

Place: New Delhi

BHARAT SOKA GAKKAI

FCRA - A/C

Receipt & Payment Account for the year ending 31 March, 2020

| Receipts | For the Year Ended 31 March 2020 | For the Year Ended 31 March 2019 | Payments | For the Year Ended 31 March 2020 | For the Year Ended 31 March 2019 |
|-----------------------------------------|----------------------------------|----------------------------------|-----------------------------------------|----------------------------------|----------------------------------|
| Balance as on 01.04.2019 | | | | | |
| Yes Bank | 14,97,51,170 | 8,93,26,419 | Revenue Expenditure | | |
| Corpus | | | Bank Charges | - | - |
| Corpus Additions | - | - | Rent | 42,45,810 | 56,65,790 |
| Income | | | Legal & Professional Fee | - | 3,40,200 |
| Donation | 1,48,12,119 | 20,85,62,797 | Electrical Repair & Maintenance | 16,896 | - |
| Interest income | | | Payment of statutory dues | | |
| Interest on Savings Bank A/c - Yes Bank | 42,36,867 | 63,31,727 | TDS -Payable Contractors | 27,00,693 | 15,91,839 |
| | | | TDS -Payable Professionals | 10,12,910 | 7,00,375 |
| | | | TDS -Payable Rent | 4,29,864 | 5,37,473 |
| Refund from Income Tax | | | Capital Expenditure | | |
| Refund received from income tax | - | - | Work-in-Progress Multipurpose Hall SBTG | 14,68,27,307 | 14,56,17,972 |
| | | | Purchase of Motor Vehicle | 9,20,000 | - |
| | | | Payment to Vendors | | |
| | | | Payment to vendor for expenses | - | 16,124 |
| | | | Closing Balance as on 31.03.2020 | | |
| | | | State bank of india | - | - |
| | | | Yes Bank | 1,26,46,676 | 14,97,51,170 |
| Grand total | 16,88,00,156 | 30,42,20,943 | Grand total | 16,88,00,156 | 30,42,20,943 |

For Vaish & Associates
Chartered Accountants
FRN-005388N



Akhil Jain
Partner
M No. 088661
UDIN : 21088661AAAAAU4566
Date: 31 December 2020
Place: New Delhi



For Bharat Soka Gakkai




Indranath Chowdhury
Director General

Date: 31 December 2020
Place: New Delhi

BHARAT SOKA GAKKAI
FCRA A/C

Schedule -1 Fixed Assets as on 31.03.2020

| Particulars | Gross block | | | | Depreciation | | | | WDV | |
|------------------------------------|-----------------------------------|--------------------------|-------------------------------------|-----------------------|-----------------------------------|--------------------|------------------|-----------------------|---------------------|---------------------|
| | Original Cost as at 01.04.2019 | Addition during the year | Sale/ adjustment during the year | Total as at 31.3.2020 | Upto the year as at 01.04.2019 | For the year | Sale/ adjustment | Total as at 31.3.2020 | As on 31.03.2020 | As on 31.03.2019 |
| | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) | (Rs.) |
| Land | | | | | | | | | | |
| BSG Educational & Cultural Complex | | | | | | | | | | |
| Land | 7,34,64,706 | - | - | 7,34,64,706 | - | - | - | - | 7,34,64,706 | 7,34,64,706 |
| | 7,34,64,706 | - | - | 7,34,64,706 | - | - | - | - | 7,34,64,706 | 7,34,64,706 |
| Building | | | | | | | | | | |
| Culture centre building - C 46 | 1,74,89,895 | - | - | 1,74,89,895 | 1,17,27,640 | 5,76,225 | - | 1,23,03,866 | 51,86,029 | 57,62,255 |
| Culture centre building - J 21 | 16,75,35,990 | - | - | 16,75,35,989 | 15,09,57,201 | 16,57,879 | - | 15,26,15,080 | 1,49,20,909 | 1,65,78,788 |
| Culture centre building - Mumbai | 3,87,15,621 | - | - | 3,87,15,620 | 2,69,07,481 | 11,80,814 | - | 2,80,88,295 | 1,06,27,325 | 1,18,08,139 |
| BSG educational & cultural complex | | | | (0) | - | - | - | - | - | - |
| Building a/c - SBTG | | | | (0) | | | | | | |
| -Building (Including Tubewell) | 54,33,275 | 21,85,35,185 | - | 22,39,68,460 | 48,09,102 | 1,76,62,260 | - | 2,24,71,362 | 20,14,97,098 | 6,24,173 |
| -Monument for World Peace | 53,57,430 | - | - | 53,57,430 | 15,05,679 | 3,68,807 | - | 18,74,485 | 34,82,945 | 38,51,751 |
| Friendship centre building - SBTG | 1,18,51,823 | - | - | 1,18,51,823 | 1,08,91,949 | 1,23,270 | - | 1,10,15,220 | 8,36,603 | 9,59,874 |
| Auditorium-SBTG | 1,79,01,107 | - | - | 1,79,01,106 | 1,53,51,213 | 2,41,817 | - | 1,55,93,031 | 23,08,076 | 25,49,893 |
| Boundary wall - SBTG | 77,05,289 | - | - | 77,05,289 | 52,86,829 | 2,21,492 | - | 55,08,321 | 21,96,968 | 24,18,460 |
| Open air theater - SBTG | 44,15,118 | - | - | 44,15,118 | 42,58,220 | 38,303 | - | 42,96,523 | 1,18,595 | 1,56,898 |
| | 27,64,05,547 | 21,85,35,185 | - | 49,49,40,729 | 23,16,95,314 | 2,20,70,867 | - | 25,37,66,182 | 24,11,74,548 | 4,47,10,232 |
| Furniture & Fittings | | | | | | | | | | |
| Furniture & fixture | 23,27,341 | 1,25,36,281 | - | 1,48,63,623 | 14,94,576 | 13,23,691 | - | 28,18,267 | 1,20,45,356 | 8,32,765 |
| Electrical fixture & fittings | 6,56,085 | - | - | 6,56,085 | 4,64,318 | 19,177 | - | 4,83,495 | 1,72,591 | 1,91,767 |
| | 29,83,427 | 1,25,36,281 | - | 1,55,19,708 | 19,58,894 | 13,42,867 | - | 33,01,761 | 1,22,17,947 | 10,24,533 |
| Plant & Machinery A/C | | | | | | | | | | |
| Plant & Machinery | 25,94,650 | - | - | 25,94,650 | 24,85,665 | 16,348 | - | 25,02,013 | 92,638 | 1,08,985 |
| Electrical fittings | - | 1,57,46,426 | - | 1,57,46,426 | - | 22,88,074 | - | 22,88,074 | 1,34,58,354 | - |
| DG Set | - | 82,20,287 | - | 82,20,287 | - | 12,07,376 | - | 12,07,376 | 70,12,913 | - |
| Office Equipment | - | 5,78,45,291 | - | 5,78,45,291 | - | 73,55,966 | - | 73,55,966 | 5,04,89,326 | - |
| Energy Saving Devices | - | 29,24,610 | - | 29,24,610 | - | 4,17,392 | - | 4,17,392 | 25,07,220 | - |
| Water harvesting system | - | - | - | - | - | - | - | - | 1 | - |
| Music system | - | - | - | - | - | - | - | - | 1 | - |
| Motor vehicle (including tractor) | 5,84,216 | 9,20,000 | - | 15,04,216 | 6,44,682 | 1,28,930 | - | 7,73,612 | 7,30,605 | (60,466) |
| | 31,78,866 | 8,56,56,616 | - | 8,88,35,482 | 31,30,347 | 1,14,14,085 | - | 1,45,44,432 | 7,42,91,058 | 48,519 |
| Computers & Softwares | | | | | | | | | | |
| | - | 15,27,866 | - | 15,27,866 | - | 3,05,573 | - | 3,05,573 | 12,22,294 | - |
| | - | 15,27,866 | - | 15,27,866 | - | 3,05,573 | - | 3,05,573 | 12,22,294 | - |
| Total | 35,60,32,547 | 31,82,55,949 | - | 67,42,88,492 | 23,67,84,556 | 3,51,33,393 | - | 27,19,17,948 | 40,23,70,554 | 11,92,47,990 |



BHARAT SOKA GAKKAI**NOTES TO ACCOUNTS****2. CORPUS FUND**

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|----------------------------------------------------------------------|-----------------------------|-----------------------------|
| Opening balance | 45,85,41,953 | 22,68,47,600 |
| Add: Depreciation fund of previous years transferred to General Fund | - | 23,16,94,353 |
| TOTAL | 45,85,41,953 | 45,85,41,953 |

3. RESERVE AND SURPLUS

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|------------------------------------------------------------------------|-----------------------------|-----------------------------|
| General Fund | | |
| Opening balance | (2,84,64,469) | - |
| Less: Depreciation fund of previous years transferred from Corpus Fund | - | 23,16,94,353 |
| Add : Excess of Income over Expenditure | (2,07,48,420) | 20,32,29,884 |
| TOTAL | (4,92,12,889) | (2,84,64,469) |

4. CREDITORS

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|---------------------------------------------|-----------------------------|-----------------------------|
| Bell Automation | - | 25,61,004 |
| Om Shiv Sai Enterprises | - | 76,601 |
| Aragon India Pvt. Ltd. | 20,000 | - |
| Aztek Pvt. Ltd | 35,010 | - |
| Complete Infrastructure Pvt Ltd. | 7,08,600 | - |
| Data Confiance Tele Communication Pvt. Ltd. | 80,304 | - |
| D. D. Pradhan & Co. Pvt. Ltd. | 1,40,352 | - |
| DelteK Engineers | 2,15,196 | - |
| Natraj Handlooms (P) Ltd. | 73,815 | - |
| Regent Lighting Asia Pvt. Ltd. | 674 | - |
| TOTAL | 12,73,951 | 26,37,604 |

5. OTHER CURRENT LIABILITIES**5.1 STATUARY LIABILITIES**

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|----------------------------|-----------------------------|-----------------------------|
| TDS Payable - Professional | - | 1,92,989 |
| TDS Payable - Rent | - | 28,557 |
| TDS -Payable Contractors | 61,841 | 5,30,943 |
| TOTAL | 61,841 | 7,52,489 |



5.2 EXPENSES PAYABLE

| Particulars | Year ended | Year ended |
|------------------|-----------------|-----------------|
| | 31 March 2020 | 31 March 2019 |
| Expenses Payable | 3,65,675 | 4,83,800 |
| TOTAL | 3,65,675 | 4,83,800 |

5.3 RETENTION MONEY

| Particulars | Year ended | Year ended |
|-----------------|------------------|------------------|
| | 31 March 2020 | 31 March 2019 |
| Retention Money | 49,27,284 | 41,46,320 |
| TOTAL | 49,27,284 | 41,46,320 |

6. LONG TERM LOAN AND ADVANCES**6.1 CAPITAL ADVANCES**

| Particulars | Year ended | Year ended |
|--------------------------------|-----------------|------------------|
| | 31 March 2020 | 31 March 2019 |
| CTC Projects Pvt Ltd | - | 22,79,930 |
| India Carpet | - | 17,782 |
| Nitson and Amitsu Pvt. Ltd. | - | 6,389 |
| Perfect Industrial Instruments | - | 3,87,300 |
| Sudhir Power Projects Ltd | - | 2,65,610 |
| Actis Technologies Pvt. Ltd. | 5,37,546 | - |
| Adarsh Farmequipments Pvt Ltd | 1,75,000 | 1,75,000 |
| TOTAL | 7,12,546 | 31,32,012 |

7. CASH AND BANK BALANCES

| Particulars | Year ended | Year ended |
|--------------|--------------------|---------------------|
| | 31 March 2020 | 31 March 2019 |
| -Yes Bank | 1,26,46,676 | 14,97,51,170 |
| TOTAL | 1,26,46,676 | 14,97,51,170 |

8. OTHER CURRENT ASSTES**8.1. BALANCE WITH GOVERNMENT AUTHORITIES**

| Particulars | Year ended | Year ended |
|-----------------|-----------------|-----------------|
| | 31 March 2020 | 31 March 2019 |
| TDS Recoverable | 2,28,039 | 2,28,039 |
| TOTAL | 2,28,039 | 2,28,039 |



9. DONATION

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|--------------|-----------------------------|-----------------------------|
| Donation | 1,48,12,119 | 20,85,73,597 |
| TOTAL | 1,48,12,119 | 20,85,73,597 |

10. INTEREST INCOME

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|-----------------------------------------|-----------------------------|-----------------------------|
| Interest on Savings Bank A/c - Yes Bank | 42,36,867 | 63,31,727 |
| TOTAL | 42,36,867 | 63,31,727 |

11. FINANCE COST

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|--------------|-----------------------------|-----------------------------|
| Bank Charges | - | 10,800 |
| TOTAL | - | 10,800 |

12. OTHER EXPENSES

| Particulars | Year ended 31 March 2020 | Year ended 31 March 2019 |
|---------------------------------|-----------------------------|-----------------------------|
| Rent | 46,47,117 | 62,02,736 |
| Legal & Professional Fee | - | 3,71,700 |
| Short & Excess | 1 | - |
| Electrical Repair & Maintenance | 16,896 | - |
| TOTAL | 46,64,014 | 65,74,436 |

13. In earlier years, Corpus Fund was shown net of Accumulated Depreciation whereas Fixed Assets were shown at Gross value in the financials of the trust and no impact of the depreciation was given in the Income & Expenditure account. From Current year, practice has been changed and now depreciation is charged to Income & Expenditure account and Fixed Assets are shown at WDV. Corresponding effect has also been given to last year figures. Accumulated depreciation as at 31.03.2018 has been added back to the Corpus Fund and also reduced from reserve & surplus of 31.03.2018.

14. Previous year's figures have been regrouped or rearranged wherever necessary.

As per our report of even date attached
For Vaish & Associates
Chartered Accountants
FRN-005388N

Akhil Jam
Partner
M No. 088661
UDIN : 21088661AAAAAU4566
Date: 31 December 2020
Place :New Delhi



For Bharat Soka Gakkai



Indranath Chowdhury
Director General

Date: 31 December 2020
Place :New Delhi