

NEW DELHI INTERNATIONAL ARBITRATION CENTRE (FORM OF ANNUAL STATEMENT OF ACCOUNTS) RULES, 2022

MINISTRY OF LAW AND JUSTICE (Department OT Legal Affairs) NOTIFICATION New Delhi, the 21st June, 2022 G.S.R. 464 (E).— In exercise of the powers conferred by clause (f) of sub-section (2) of section 30 read with sub-section (l) of section 26 of the New Delhi International Arbitration Centre Act, 2019 (No. 17 of 2019) the Central Government hereby makes the following rules relating to the annual statement of accounts, including the balance sheet of the Centre, namely:— 1. Short title and commencement. — (l) These rules may be called the New Delhi International Arbitration Centre (Form of Annual Statement of Accounts) Rules, 2022. (2) They shall come into force on the date of their publication in the Official Gazette. 2. (a) (b) 3; (c) (d) (e) Definitions- (l) In these rules unless the context otherwise requires, - 'Act' means the New Delhi International Arbitration Centre Acts 2019; •'Centre' means the New Delhi International Arbitration Centre established and incorporated under section 'Form' means form annexed to these rules; 'Fund' means the Fund of the Centre to be maintained under section 25 of the Act; 'Schedule' means the Schedule annexed to these rules; 'Year' means a financial year beginning on 1st day of April and ending on 31st day of immediately following year. March of the 20 (2) THE GAZETTE OF INDIA : EXTRAORDINARY [PART 11—SEC. 3(i)] All other words and expressions used herein but not defined shall have the same meanings respectively assigned to them in the Act

3. Maintenance of accounts and records.- The Centre shall maintain its accounts and prepare its annual statement of accounts, balance sheet, receipt and payment account and income and expenditure statement in the Forms of financial statements as specified in Forms 'A', 'B' and 'C' and Schedules I to XXIII annexed to these rules

4. Incurring of Expenditure by the Centre.- The Centre shall follow the provisions of General Financial Rules, 2017 while incurring or authorising any expenditure. 5. (1) Preparation and submission of annual statement of accounts of the Centre.- At the end of every financial year, the Centre shall prepare its annual statement of accounts, balance sheet, receipt and payment account and income and expenditure statement in Forms 'A', 'B' and 'C' and the Schedules I to XXIII annexed to these rules. The annual statement of accounts balance sheet, receipt and payment account and income and expenditure (2) statement of the Centre along with the Schedules I to XXIII shall be authenticated by the Chief Executive Officer of the Centre or the Chairperson of an Audit Committee constituted with the approval of Chairperson of the Centre for this purpose. The Accounts statements shall then be approved by the Chairperson of the Centre and forwarded to the (3) Comptroller and Auditor General of India, for the purposes of audit, within three months of the end of the financial year. The duly audited annual statement of accounts and balance sheet of the Centre as certified by the Comptroller (4) and Auditor General of India along with the audit report thereon for every financial year shall be forwarded by the Centre to the Central Government for laying before both the Houses of Parliament. Form —'A' FINANCIAL STATEMENT [see sub rule (1) of rule 5] New Delhi International Arbitration Centre Balance Sheet as at Sl. No. (1) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16

17. CORPUS/CAPITAL FUND AND LIABILITIES (2) Co us/Ca ital Fund Reserves and Sur lus Earmarked/Endowment Funds Secured Loans and Borrowin s Unsecured Loans and Borrowin s Deferred Credit Liabilities Current Liabilities and Provisions TOTAL ASSETS Fixed Assets Investments - From Earmarked/Endowment Funds Investments - Others Current Assets, Loans and Advances Miscellaneous Expenditure (to the extent not written of or adjusted) TOTAL Si nificant Accountin Policies Contin ent Liabilities and Notes on Accounts Schedule VII VIII lux x XXII XXIII Current Year (Amount in Rs.) Previous Year Chairperson Audit Committee , NDIAC New Delhi International Arbitration Centre Chairperson, NDIAC Chief Executive Officer, NDIAC Place: New Delhi Date: 11 Sl. No. (1) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 3(i)] Form 'B' INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED [see sub rule (1) of rule 5] INCOME (2) Grants/Subsidies Fees/Subscriptions Income from Investments (Income on investment, earmarked/endowment funds transferred to funds) Income from Royalty, Publications etc. Interest Earned Other Income Total (A) EXPENDITURE Establishment Expenses Other Administrative Expenses etc. Expenditure on Grants, subsidies etc. Interest from Schedule (3) XII XIII XIV xv XVI XVII Schedule

XVIII XIX xx XXI XXII XXIII Current Year (4) Current Year 21 Previous Year (5) Previous Year Depreciation (Net Total at the year end corresponding to Schedule VIII) Total (B) Balance being excess of Income over Expenditure (A-B) Transfer to Special Reserve (Specify each) Transfer to/from General Reserve Balance Being Surplus (Deficit) Carried to Corpus/Capital Fund Significant Accounting Policies Contingent Liabilities and Notes on Accounts New Delhi International Arbitration Centre Chief Executive Officer, NDIAC Place: New Delhi Date: Chairperson Audit Committee, NDIAC Form 'C' Chairperson, NDIAC RECEIPT AND PAYMENT ACCOUNTS FOR THE PERIOD/YEAR ENDED [see sub rule (1) of rule 5] Sl. No. (1) 1. RECEIPTS (2) I. Opening Balances CURRENT YEAR (3) PREVIOUS YEAR (4) PAYMENTS (5) I. Expenses CURRENT YEAR (6) (Amount in Rs.) PREVIOUS YEAR (7) 22 [PART 11—SEC. 3(i)] THE GAZETTE OF NDIA : EXTRAORDINARY 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. (1) 13. 14. 15. 16. 17. 18. (a) Cash in Hand (b) Bank Balance (i) In current Accounts (ii) In Deposit Accounts (iii) Saving Accounts 11. Grants Received (a) From Government of India (b) From Other Sources (Details) (Grants for Capital and Revenue Expenditure to be shown separately 111. Income on Investment from (a) Earmarked / Endowment funds (b) Own funds (Investment - others) (2) I V. Interest Received (i) On Bank Deposits (ii) Loans, advances etc. V. Other Income (Specify) VI. Amount Borrowed VII. An other (3) (4) a) Establishment expenses b) Administrative Expenses 11. Payment made against funds for various Projects (Name of the fund or project should be shown along with the particulars of payment made for each project) Ill. Investments and Deposits Made a) Out of Earmarked /Endowment funds b) Out of own funds (Investment - others) (5) I V. Expenditure on Fixed Assets & Capital Work- in-Progress a) Purchase of fixed Assets b) Expenditure on Capital Work-in- progress V. Refund of surplus mone /loans a) To the Government of India b) To other providers of funds VI. Finance Charges (Interest) VII. Other (6) (7) 23 19. receipts (give details) TOTAL Payments (Specify) VIII. Closing Balances a) Cash in Hand b) Bank Balances (i) In current Accounts (ii) In Deposit Accounts (iii) Savings Accounts TOTAL New Delhi International Arbitration Centre Chief Executive Officer, NDIAC Place: New Delhi Date: Chairperson Audit Committee, NDIAC SCHEDULE - 1 [see sub rule (1) of rule 5] CORPUS/CAPITAL FUND Sl. No. (1) 1. 2. 3. 4. Sl. No. (1) 1. (2) Balance as at the beginning of the year Add: Contributions towards fund Add/(Deduct): Balance Current Year (3) income/ (expenditure) transferred from the Income and Expenditure Account BALANCE AS AT THE YEAR -END SCHEDULE - 11 [see sub rule (1) of rule 5] RESERVES AND SURPLUS Current Year (3) Chairperson, NDIAC (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (4) (2) I .Capital Reserve As per last Account Addition during the year Less: Deductions during the year 24 [PART 11—SEC. 3(i)] THE GAZETTE OF NDIA : EXTRAORDINARY 2.Revaluation Reserve 2. As per last Account Addition during the year Less: Deductions during the year 4. 4.General Reserve As per last Account Addition during the year Less: Deductions during the year TOTAL 5. SCHEDULE - 111 [see sub rule (1) of rule 5] EARMARKED/ENDOWMENT FUNDS Sl. No. (1) 1. 2. 3. 4. 5. 1

2. Fund Wise Break up Fund (3) Fund xx (4) Fund (5) Fund zz (6) Current Year (7) Totals Previous Year (8) (2) (a) Opening balance of the funds (b) Additions to the Funds: (i) Donations/grants (ii) Income from investments made on account of funds (iii) Other additions (specify nature) Total (a + b) (c) Utilisation/Expenditure towards objectives of funds (i) Capital Expenditure - Fixed Assets - Others Total (ii) Revenue Expenditure - Salaries, Wages and allowances etc.- Rent - Other Administrative Expenses Total Total (c) NET BALANCE AS AT THE YEAR END (a + b - c) Disclosures shall be made under relevant heads based on conditions attaching to the grants. Plan Funds received from the Central Government are to be shown as separate Funds and not to be mixed up with any other funds. 11 (1) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. (1) 1. 2. 3. 4. 5. 6. 7. 8. (1) 1. 2. 3. 3(i)] SCHEDULE - IV [see sub-rule (1) of rule 5] SECURED LOANS AND BORROWINGS Current Year (3) (2) 1. Central Government 2. Financial Institutions (a) Terms Loans (b) Interest accrued and due 3. Banks (a) Term Loans Interest accrued (b) Term Loans Interest due (c) Other Loans (specify) — Interest accrued (d) Other Loans (specify) — Interest due 4. Other Institutions and Agencies 5. Debentures and bonds 6. Others (Specify) TOTAL Note: Amounts due within one year SCHEDULE - V [see sub-rule (1) of rule 5] UNSECURED LOANS AND BORROWINGS 25 (Amount in Rs.) Previous Year (4) (Amount in Rs.) Current Year (3) Previous Year (2) Central Government Financial Institutions Banks (a) Term Loans (b) Other Loans (specify) Other Institutions and Agencies Debentures and bonds Fixed Deposits Others (Specify) TOTAL Note: Amounts due within one year SCHEDULE - VI [see sub-rule (1) of rule 5] DEFERRED

CREDIT LIABILITIES (2) Acceptances secured by hypothecation of capital equipment and other assets Others TOTAL Note: Amounts due within one year Current Year (3) (4) (Amount in Rs.) Previous Year (4) 26 [PART 11—SEC. 3(i)] THE GAZETTE OF INDIA : EXTRAORDINARY SCHEDULE - VII [see sub-rule (1) of rule 5] CURRENT LIABILITIES AND PROVISIONS (1) 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. (2) A. CURRENT LIABILITIES Acceptances Sund creditors:- For Goods (b). Others Advances Received Interest accrued but not due on: (a) Secured Loans/borrowings (b) Unsecured Loans/borrowings Statutory Liabilities: (a) Overdue (b) Others Other Current Liabilities TOTAL (A) B. PROVISIONS For Taxation Gratuity Superannuation/Pension Accumulated Leave Encashment Trade Warranties/Claims Others (Specify) TOTAL (B) TOTAL (A +B) Cost of assets on hire purchase basis included above SCHEDULE - VIII [see sub-rule (1) of rule 5] FIXED ASSETS Current Year (3) (Amount in Rs.) Previous Year (4) No. Description Cost at the beginning of the year (3) GROSS BLOCK Additions Deductions/ during the adjustments DEPRECIATION FOR THE YEAR Cost at the year end (6) As at the beginning of the year (7) During Deductions/ adjustments the during the year year Total up to the year end (Amount in Rs.) NET BLOCK As at the As at the current previous year end year end year (4) during the year (5) (1) 1. 2. 3. 4. 5. (8) (9) A. fixed Assets Land (a) Freehold (b) Leasehold Buildings (a) On Freehold Land (b) On Leasehold Land (c) Ownership Flat/ Premises (d) Superstructures on Land not belonging to the entity 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17

18. Plant Machinery & Equipment Vehicles Furniture Fixture Office Equipment Computers/ Peripherals Electrical Installations Library Books Tube wells & Water Supply Other Assets Fixed Total of Current year Total of previous year B.Capital work in progress Note: To be given as to cost of assets on hire purchase basis included above SCHEDULE - IX [See sub-rule (1) of rule 5] INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (1) 1. 2. 3. 4. 5. 6. 7. (1) 1. (2) In Government Securities Other approved Securities Shares Debentures and Bonds Subsidiaries and Joint Ventures Others (to be specified) TOTAL Current Year (3) SCHEDULE - X [See sub-rule (1) of rule 5] INVESTMENTS - OTHERS Current Year (3) 27 (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (4) (2) In Government Securities 28 [PART 11—SEC. 3(i)] THE GAZETTE OF INDIA : EXTRAORDINARY Other approved Securities 2

3. Shares Debentures and Bonds 4.Subsidiaries and Joint Ventures 5

6. Others (to be specified) TOTAL 7.SCHEDULE - XI [See sub-rule (1) of rule 5] CURRENT ASSETS, LOANS, ADVANCES ETC. Sl. No. (1) 1 2. 3. 4. 5. B 6. 7. 8. 9. 10. 11. 12

13. Current Year (3) (Amount in Rs.) Previous Year (4) (2) CURRENT ASSETS, LOANS, ADVANCES ETC. Current Assets: Debts: (a) Debts Outstanding for a period exceeding six months (b) Others Cash balances in hand (including cheques/ drafts and imprest) Bank Balances: (a) With Scheduled Banks: (i) In current accounts (ii) In deposit accounts (iii) In savings accounts (b) With Non-scheduled Banks: (i) In current accounts (ii) In deposit accounts (iii) In savings accounts Post Office - Savings Accounts TOTAL (A) LOANS, ADVANCES AND OTHER ASSETS Loans to: (a) Staff (b) Other Entities engaged in activities/ objectives similar to that of the entity (c) Other (Specify) Advances and other amount recoverable in cash or in kind or for value to be received: (a) On capital account (b) Prepayments (c) Others Income Accrued (a) On investments from Earmarked/ Endowment fund (b) On investment - others (c) On loans and advances Others includes income due unrealized Rs. . Inventories (may include Stationery, Stores etc.) Claims Receivable TOTAL (B) TOTAL (A+ B) 11 (1) 1. 2. 3. 4. 5. 6. (1) 1. 2. 3. 4. 5. 6. (1) 1. 2. 3. 4. 5. 3(i)] Central Government SCHEDULE - XII [See sub-rule (1) of rule 5] GRANTS/SUBSIDIES (Irrevocable Grants & Subsidies Received) (2) Government Agencies Institutions/ Welfare Bodies International Organisations Others (Specify) TOTAL (2) Entrance Fees Filing Fees Seminar/ Program Fees Consultancy Fees Others (Specify) TOTAL Current Year (3) SCHEDULE - XIII (See sub-rule(1) of rule 5) FEES / SUBSCRIPTIONS Current Year (3) 29 (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (4) Note - Accounting Policies towards each item are to be disclosed SCHEDULE - XIV [See sub-rule (1) of rule 5] INCOME FROM INVESTMENTS (Income on Invest. From Earmarked/ Endowment Funds transferred to Funds) Investment from Earmarked Fund (Amount in Rs.) Investment - Others Current Year Previous Year Current Year (3) Previous Year (4) (2) Interest a) On Government Securities b) Other Bonds/ Debentures 2. Dividends a) On Shares b) On Mutual Fund Securities Rents Others (Specify) TOTAL (5) (6) 30 [PART 11—SEC. 3(i)] THE GAZETTE OF INDIA :

EXTRAORDINARY SCHEDULE XV [See sub-rule (1) of rule 5] INCOME FROM ROYALTY, PUBLICATION ETC. Sl. NO. (1) 1. 2. 3. 4. (1) 1. 2. 3. 4. 5. Sl. No. (1) 1. 2. 3

4. Current Year (2) Income from Ro alt Income from Publications Others (Specif) TOTAL On Term Deposits (a) With Scheduled Banks (3) SCHEDULE XVI [See sub-rule (1) of rule 5] INTEREST EARNED (2) (b) With Non - Scheduled Banks (c) With Institutions (d) Others On Savings Accounts (a) With Scheduled Banks (b) With Non - Scheduled Banks (c) Post Office Savings Accounts (d) Others On Loans (a) Emplo ees/Staff (b) Others Interest on Debtors and Other Receivables TOTAL Note - Tax deducted at source to be indicated SCHEDULE - XVII [See sub-rule (1) of rule 5] OTHER INCOME (2) Profit on Sale/disposal of Assets (a) Owned Assets (b) Assets acquired out of grants, or received free of cost Fees for Miscellaneous Services Miscellaneous Income TOTAL Current Year (3) Current Year (3) (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (4) 11 (1) a) b) c) d) e) f) (1) (a) (b) (c) (d) (e) (f) (h) (k) (m) (n) (o) (p) (r) (s) (u) (w) (x) Sl. No. (1) (a) (b) Note. 3(i)] Salaries and Wages Allowances and Bonus SCHEDULE XVIII [See sub-rule (1) of rule 5] ESTABLISHMENT EXPENSES (2) Current Year (3) Contribution to Provident Fund Contribution to Other Fund (s ecif) Staff Welfare Ex enses Ex enses on Em lo eest Retirement and Terminal Benefits Others (S eci) TOTAL SCHEDULE XIX [See sub-rule (1) of rule 5] OTHER ADMINISTRATIVE EXPENSES (2) (a) Purchases (b) Labour and processing expenses (c) Cartage and Carriage Inwards (d) Electricit and power (e) Water char es (f) Insurance () Re airs and Maintenance (h) Rent, Rates and Taxes (i) Vehicles Runnin , Maintenance or Hirin char es •) Posta e, Tele hone and Communication char es (k) Printin and Statione (l) Travellin and Conve ance Ex enses (m) Expenses on Seminar/ Workshops (n) Subscription Expenses (o) Expenses of fee (p) Auditors Remuneration/ Legal fee () Hos italit Ex enses (r) Professional Char es (s) Provision for Bad and Doubtful Debts/ Advances (t) Irrecoverable Balances written -off (u) Packin Char es (v) Frei ht and Forwardin Ex enses (w) Distribution Ex enses (x) Advertisement and Publicit () Others (to be s ecified) TOTAL SCHEDULE XX [See sub-rule (1) of rule 5] Current Year EXPENDITURE ON GRANTS, SUBSIDIES ETC. Current Year (3) 31 (Amount in Rs.) Previous Year (4) (Amount in Rs.) Previous Year (Amount in Rs.) Previous Year (4) (2) Grants given to Institutions/ Organisations Subsidies given to Institutions/ Organisations TOTAL • Name of the Entities, their Activities along with the amount of Grants/ subsidies are to be disclosed. SCHEDULE XXI [See sub-rule (1) of rule 5] INTEREST (2) (a) On Fixed Loans (b) On Other Loans (including Bank Charges) (c) Others (specify) TOTAL SCHEDULE - XXII [See sub-rule (1) of rule 5] SIGNIFICANT ACCOUNTING POLICIES (Illustrative) 1. ACCOUNTING CONVENTION 32 [PART 11—SEC. 3(i)] THE GAZETTE OF NDIA : EXTRAORDINARY Sl. No. (1) Current Year (3) (Amount in Rs.) Previous Year (4) The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting

2. INVESTMENTS 2.1 Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments. 2.2 Investments classified as "Current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis. 2.3 Cost includes acquisition expenses like brokerage, transfer stamps

3. FIXED ASSETS 3.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), form part of the value of the assets capitalized. 3.2 Fixed Assets received by way of non-monetary grants, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserve

4. DEPRECIATION 4.1 Depreciation is provided on straight-line method as per rates specified in the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets. 4.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on pro-rata basis. 4.3 Assets consisting Rs. 5,000 or less each are fully provided

5. MISCELLANEOUS EXPENDITURE Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred

6. ACCOUNTING FOR SALES Sales include excise duty and are net of sales returns, rebate and trade discount

7. GOVERNMENT GRANTS/SUBSIDIES 7.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve. 33 7.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets. 7.3 Government grants/subsidy are accounted on realization basis

8. FOREIGN CURRENCY TRANSACTIONS 8.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction. 8.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability related to fixed assets, and in other cases is considered to revenue

9. LEASE Lease rentals are expensed with reference to lease terms

10. RETIREMENT BENEFITS 10.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation. 10.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end. SCHEDULE - XXIII [See sub-rule (1) of rule 5] CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Illustrative) 1. CONTINGENT LIABILITIES 1.1 Claims against the Entity not acknowledged as debts - Rs. 1.2 In respect of: Bank guarantees given by/on behalf of the Entity -Rs. Letters of Credit opened by Bank on behalf of the Entity -Rs. _ (Previous year Rs. (Previous year Rs. _ (Previous year Rs. Bills discounted with banks Rs. 1.3 Disputed demands in respect of: (Previous year Rs. Income-tax Rs. G.S.T. Rs. Municipal Taxes Rs. _ (Previous Year Rs. _ (Previous Year Rs. _ (Previous Year Rs. 1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity year Rs

2. CAPITAL COMMITMENTS - Rs.(Previous Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs. (Previous year Rs

3. LEASE OBLIGATIONS Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs._ (Previous year Rs

4. CURRENT ASSETS, LOANS AND ADVANCES In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet

5. TAXATION In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.³⁴ [PART 11—SEC. 3(i)] THE GAZETTE OF INDIA : EXTRAORDINARY 6. FOREIGN CURRENCY TRANSACTIONS 6.1 Value of Imports calculated on C.I.F Basis: Purchase of finished Goods Raw Materials & Components (Including in transit) Capital Goods Stores, Spares and Consumables 6.2 Expenditure in foreign currency: Travel Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency Other Expenditure: • Commission on Sales • Legal and Professional Expenses • Miscellaneous Expenses 6.3 Earnings: 6.4 Remuneration to auditors: As auditors: • • • Taxation matters For management services For certification Others 7

8. Corresponding figures for the previous year have to be regrouped/ rearranged, wherever necessary.Schedules I to XXXIII are annexed to and form an integral part of the Balance Sheet as at and the Income and Expenditure Account for the year ended on that date. [F.N0. SUNITA ANAND, Jt. secy. & Legal Adviser Uploaded by Dte. of Printing at Government of India Press, Ring Road, Mayapuri, New Delhi-110064 and Published by the Controller of Publications, Delhi-110054.