

c/c

## **FINANCIAL REPORTS**

Partage Dans Le Monde

B-640 - FC

Received on 07/01/2025

2023-2024

**RAMESH PRABAGARANE ASSOCIATES**  
**Chartered Accountants**





**Form FC-4**

**[See rule 17]**

Darpan ID : PY/2018/0216566

The Secretary to the Government of India,  
Ministry of Home Affairs,  
Foreigners Division (FCRA Wing)  
Major Dhyan Chand National Stadium, India Gate  
New Delhi - 110002

Subject: Account of Foreign Contribution (FC) for the year ending on the 31st March, 2024

1. (a) Name and address of person/association: Partage Dans Le Monde  
C/o Clinic Naham 86, 86 Eashwaran Koil Street-
- (b) FCRA registration/prior permission number and date: 285130059

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/kind(value):

(a) Brought forward foreign contribution at the beginning of the year(Rs.) 378312.00

(b) Income During the year\*:

(i) Interest: 18768.00

(ii) Other receipts from projects/activities:

Sl. No	Name and location of project/activity	Year of commencement of the project / activity	Income during the year (Rs.)
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(c) Foreign contribution received from foreign source during the financial year (Rs.):

(i) Directly from a foreign source: 416444.00

(ii) as transfer from a local source: 0.00

(d) Total Foreign Contribution (a+b+c) (Rs.): 813524.00

\*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution,

e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year, income from projects/activities.

(ii) (a). Donor wise detail of foreign contribution received:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official address; email address; website address:	Purposes for which received (social,cultural,educational,economic,religious)	Specific activity / project	Amount Rs
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	MANCIKALALU ONLUS	Individual	VIA ARMISTIZIO 24 35142 PADOVA ITALY , Italy, Email Id: , Website Address :	Educational	EDUCATIONAL ACTIVITY	235270.00
2	PARTAGE DANS LE MONDE	Institutional	80 RUE DE LABBEE CARTON 75014 PARIS FRANCE , France, Email Id: , Website Address :	Educational	EDUCATIONAL ACTIVITY	181174.00

(b) Cumulative purpose-wise (social, cultural, educational, economic, religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	Educational	416444.00

3. Details of Utilisation of foreign contribution:

(a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

Sl. No.	Name of project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In cash	In Kind	In cash	In Kind	In cash	In Kind	In cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

(i) Utilisation\*\* for projects as per aims and objectives of the person/association(Rs.): 336773.00

(ii) Total administrative expenses as provided in rule 5 of the Foreign Contribution (Regulation) Rules, 2011 (Rs.): 50328.00

(iii) Total utilisation of foreign contribution (Rs.) (i+ii): 387101.00

\*\* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in the Foreign Contribution(Regulation) Act, 2010 (42 of 2010) and more particularly in section 9 and section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially:

- (A) the sovereignty and integrity of india; or
- (B) the security, strategic, scientific or economic interest of the state; or
- (C) the public interest; or
- (D) freedom or fairness of election to any Legislature; or
- (E) friendly relations with any foreign state; or
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities.

(b) Details of purchase of fresh assets included in Para3(a) above:

Sl. No.	Name of project/activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (In Rs.)
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(ba) Details of movable assets created out of foreign Contribution (as on 31st March of Financial Year):

Sl. No.	Description of the assets	Value as on beginning of the Financial Year (in Rs.)	Value of assets acquired during the Financial Year (in Rs.)	Value of assets disposed during the Financial Year (in Rs.)	Value as per the balance sheet at the end of the Financial Year (in Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
i	Cycle	850.91	0.00	0.00	765.91
ii	Fax Machine	493.07	0.00	0.00	419.07
iii	Sewing Machine	890.51	0.00	0.00	756.51
iv	Digital Camara	995.47	0.00	0.00	846.47
v	Tailoring Unit Shed	1743.68	0.00	0.00	1569.68
vi	Machinery	14081.36	0.00	0.00	11969.36
vii	Tata Sumo Vieta Tex	27162.45	0.00	0.00	23088.45
viii	Van	6867.75	0.00	0.00	5837.75



Under Section 18, FCRA 2010 read with Rule 17 FCRA 2011, submission of AR is mandatory. However, after cancellation/expiry of registration certificate, it is optional and does not entitle for any claim whatsoever.

ix	Furniture and Fittings	16761.36	0.00	0.00	15085.36
x	Vehicle (Ambulance)	113670.62	0.00	0.00	96619.62
xi	Micro Oven	463.00	0.00	0.00	394.00

(bb) Details of immovable properties acquired out of foreign contribution (as on 31st March of Financial Year):

Sl. No.	Description of immovable asset(Land/buildings etc.)	Size	Location (Complete Address)	Value as per the balance sheet(in Rs.)
(1)	(2)	(3)	(4)	(5)
i	Land	2328	Bahour commune, Seliamedu, Pondicherry	265442.00
ii	Building	2328	Bahour commune, Seliamedu, Pondicherry	409865.65
	Total			675307.65

(c) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)

(d) Total utilisation in the year (Rs.)(a+b+c) 387101.00

4. Details of unutilised foreign contribution:

(i) Total foreign contribution invested in term Deposits (Rs.):

Sr. No.	Details	Total( in Rs.)
(a)	Opening Balance Of FD	263338.00
(b)	FD made during the year	13422.00
(c)	Less: realisation of previous FD	86556.00
d	Closing balance of FD	190204.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year(Rs):

- (a) Cash in hand: 927.00
- (b) in FC designated bank account: 136292.00
- (c) in utilisation bank account(s): 12444.00
- (d) total Rs.(a+b+c): 149663.00

5. Details of foreigners as Key functionary/working/associated: 0

6. Details of land and building remained unutilised for more than two years:

Sl. No.	Location of land and building	Year of acquisition	Purpose of acquisition	Reason of unutilisation
(1)	(2)	(3)	(4)	(5)

(7) (a) Details of FCRA Account for receipt of foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	e-mail	IFSC Code	Account number	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	11 Sansad Marg, New Delhi 110	001-23374390	fcra.00691@sbi.co.in	SBIN0000691	XXXXXXXX3868	31/03/2021

FCRA Annual Return for the financial year 2023-2024 has been Submitted on 23/12/2024



(b) Details of another FCRA Account(if any.) for keeping or utilising foreign contribution (As on 31st March of the year ending)

(c) Details of all utilisation bank accounts (if any) for utilisation of Foreign Contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address( With pincode)	Phone No.	E-mail	IFSC Code	Account No	Date of Opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
STATE BANK OF INDIA	SME Branch,PB No.105, 27 Kamarajar Salai  PONDICHERRY, Pondicherry, Pondicherry	0413-2221285	pdm.pondy@gmail.com	SBIN0007314	XXXXXXXX3823	08/02/1999
STATE BANK OF INDIA	SME Branch,PB No.105, 27 Kamarajar Salai  PONDICHERRY, Pondicherry, Pondicherry	0413-2221285	pdm.pondy@gmail.com	SBIN0007314	XXXXXXXX3823	08/02/1999

8 \*Whether during the period under report:

- |        |  |    |
|--------|--|----|
| (i)    | any foreign contribution was transferred to any FCRA registered association?   | No |
| (ii)   | any foreign contribution was transferred to any Non FCRA registered association?   | No |
| (iii)  | any functionary of the Association has been prosecuted or convicted under the law of the land?   | No |
| (iv)   | any asset created out of foreign contribution is registered in names other than the name of Association?   | No |
| (v)    | any domestic contribution has been created in any FCRA Account?  | No |
| (vi)   | the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?  | No |
| (vii)  | the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? | No |
| (viii) | the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?   | No |
| (ix)   | the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?       | No |
| (x)    | the Association has made expenditure on Administrative expenses exceeding 20 per cent of the foreign contribution received?                                    | No |
| (xi)   | any fixed asset acquired out of foreign contribution has been sold out?  | No |
| (xii)  | sale proceed of above fixed asset has been diverted / has not been deposited in FCRA Account?  | No |
| (xiii) | any FD proceeds has been credited in any account other than FCRA Account?  | No |
| (xiv)  | any organization/entity not belonging to the Association is being managed/financially supported by the Association?  | No |
| (xv)   | the Association has utilised any foreign contribution outside India?   | No |

\*Note: Wherever the answer of above question is in 'yes', brief details must be provided.

#### Declaration

FCRA Annual Returns for the financial year 2023-2024 has been Submitted on 23/12/2024  
I/We CHITRA AMIT SHAI hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government.



CHITRA AMIT SHAH

[Name of the Chief Functionary  
(Chief Functionary)]

(Seal of the Association)







## **INDEPENDENT AUDITOR'S REPORT**

**To**

**The Board of Trustees**  
**PARTAGE DANS LE MONDE**

### **Opinion:**

We have audited the Financial Statements (of FCRA Related Transactions only) of **M/s. PARTAGE DANS LE MONDE**, ("the Trust"), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2024, the Income and Expenditure Account and Receipts and Payments Account for the year ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements (of FCRA Related Transactions only) give a true and fair view of the financial position of the entity as at 31<sup>st</sup> March, 2024 and of the excess of Expenditure over Income for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

### **Basis of Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under relevant statutes, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements that give a true and fair view of the financial position, financial performance and receipts and payments of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standard, and such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the





going concern basis of accounting unless the management either intends to liquidate the Trust or cease operations, or has no realistic alternative but to do so.

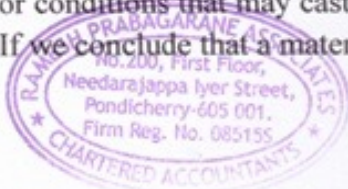
The management and those charged with governance are responsible for overseeing the Trust's financial reporting process.

**Auditor's Responsibilities for the Audit of Financial Statements (of FCRA Related Transactions only):**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on basis of these financial statements.

As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design & perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. However, we are not expressing our opinion on adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's





report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

For **Ramesh Prabagarane Associates**  
Chartered Accountants



**V. PRABAGARANE**

Partner, Memb. No.: 208510

Reg. No.: 08515S

UDIN :24208510BKAHXL6981

Date:19-12-2024

Place: Pondicherry



**CERTIFICATE – FC 4 RETURN**

We have audited the accounts of **PARTAGE DANS LE MONDE**, No. 247, Reddiyar Street, Seliamedu, Pondicherry – 607 402. Registered as No.344 of 1998 with the Registrar of documents, Pondicherry for the year ending **31st March, 2024** and examined all relevant books and vouchers and certify that according to the audited accounts:

(i) the brought forward foreign contribution at the beginning of the financial year 2023 - 24 was Rs. 3,78,312

(ii) foreign contribution of was received by the Association during the financial year 2023 - 24 Rs. 4,16,444

(iii) Bank Interest & FD Interest Rs. 18,768 Rs. 4,35,212

(iv) the balance of unutilised foreign contribution with the association at the end of the year 31st March 2024 was Rs. 3,39,867

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose it is registered under Foreign Contribution (Regulation) Act 2010.

**For Ramesh Prabagarane Associates**  
Chartered Accountants



Place : Pondicherry

Date : 19-12-2024

**V. PRABAGARANE**

Partner, Memb. No.:208510

Reg. No.: 08515S

UDIN :24208510NBKAHXL6981



**PARTAGE DANS LE MONDE**

No.247, Reddiyar Street, Seliamedu, Pondicherry - 607 402.

**Balance Sheet as at 31st March 2024  
(ONLY FCRA RELATED TRANSACTIONS)**

(Amount in Rs.)

SL.NO	PARTICULARS	NOTE	31st March 2024	31st March 2023
<b>I</b>	<b>Funds Employed ( Sources of funds)</b>			
	<b><u>Unrestricted Funds:</u></b>			
(a)	General fund	3	12,59,083	12,83,141
	<b>Total</b>		<b>12,59,083</b>	<b>12,83,141</b>
<b>II</b>	<b>Represented by (Application of Funds)</b>			
<b>1</b>	<b><u>NON-CURRENT ASSETS:</u></b>			
(a)	Property, Plant and Equipment	4	8,32,660	9,04,829
			8,32,660	9,04,829
<b>2</b>	<b><u>CURRENT ASSETS:</u></b>			
(a)	Cash and Cash equivalents	5	3,39,867	3,05,178
(b)	Other current assets	6	86,556	73,134
			4,26,423	3,78,312
	<b>Total</b>		<b>12,59,083</b>	<b>12,83,141</b>
	Brief about the entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date  
**For Ramesh Prabagarane Associates**  
Chartered Accountants  
Reg. No.: 085155

  
**V. PRABAGARANE**  
Partner

**Memb. No.: 208510**  
UDIN : 24208510BKAHXL6981  
Date: 19-12-2024  
Place: Pondicherry



For and on behalf of the trustees of  
**PARTAGE DANS LE MONDE**  
Reg.No.475 of 1995 |

  
**Chitra Amit Shah**  
Managing Trustee

Date: 19-12-2024  
Place: Pondicherry

**PARTAGE DANS LE MONDE**

No.247, Reddiyar Street, Seliamedu, Pondicherry - 607 402.

**Statement of Income & Expenditure for the year ended 31st March 2024  
(ONLY FCRA RELATED TRANSACTIONS)**

(Amount in Rs.)

SL.NO	PARTICULARS	Note	31st March 2024	31st March 2023
I	Donations and Grants	7	4,16,444	-
II	Other Income	8	18,768	16,686
III	<b>Total Income (I+II)</b>		<b>4,35,212</b>	<b>16,686</b>
IV	<b>Expenses:</b>			
(a)	Employee benefits expense	9	11,000	9,000
(b)	Depreciation and amortization expense	10	72,169	81,803
(c)	Project expenses	11	3,25,773	4,000
(d)	Administrative Expenses	12	50,328	40,417
	<b>Total expenses</b>		<b>4,59,270</b>	<b>1,35,220</b>
V	<b>Excess of Expenditure over income for the year (III - IV)</b>		<b>-24,058</b>	<b>-1,18,534</b>
	Brief about the entity	1		
	Summary of significant accounting policies	2		
	The accompanying notes are an integral part of the financial statements			

As per our report of even date  
**For Ramesh Prabagarane Associates**  
Chartered Accountants  
Reg. No.: 085155

  
**V. PRABAGARANE**

Partner

Memb. No.: 208510

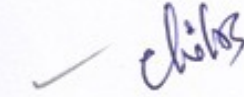
UDIN : 24208510BKAHXL6981

Date: 19-12-2024

Place: Pondicherry



**For and on behalf of the trustees of  
PARTAGE DANS LE MONDE**  
Reg.No.475 of 1995



**Chitra Amit Shah**  
Managing Trustee

Date: 19-12-2024

Place: Pondicherry



**PARTAGE DANS LE MONDE**

No.247, Reddiyar Street, Seliamedu,

Pondicherry - 607 402.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024**

**(ONLY FCRA RELATED TRANSACTIONS)**

(Amount in Rs.)					
RECEIPTS	31.03.2024	31.03.2023	PAYMENTS	31.03.2024	31.03.2023
To OPENING BALANCE:-					
- Cash in hand	14,752	3,669	By Administrative Expenses:-		
- SBI A/C - 3823	88,050	1,49,559	- Professional Charges	30,500	39,500
- SBI A/C - 3868	12,172	11,848	- Bank Charges	2,915	-
Fixed Deposit	1,90,204	1,90,204	- Printing & Stationery	852	-
			- Electricity Charges	5,691	663
			- Office maintenance	31,471	-
			- Rent	52,750	4,000
			- Repairs Maintenance	8,750	-
To Direct Income:-			- Telephone Charges	-	254
- Donation Received	4,16,444		- Travelling & Conveyance	1,620	
			- Internet Charges	5,605	
To Indirect Income:-			By Welfare Expenses:-		
- Bank Interest	5,346	3,315	- Scholarship	1,93,071	-
- FD Interest	13,422	13,371	- Social Welfare	42,876	-
			- Salary	11,000	9,000
To Interest Accrued	-	59,763	By Accrued Interest	13,422	-



<b>Total</b>		7,40,390	4,31,729		
<b>By Closing Balance:-</b>					
- Cash in hand				927	14,752
Cash at Bank					
- SBI A/C - 3823				1,36,292	88,050
- SBI A/C - 3868				12,444	12,172
Fixed Deposit				1,90,204	1,90,204
Interest Accrued				-	73,134
<b>Total</b>		7,40,390	4,31,729	7,40,390	4,31,729

As per our report of even date  
**For Ramesh Prabagarane Associates**  
*Chartered Accountants*  
**Firm Reg. No.: 08515S**



*[Signature]*  
**V. PRABAGARANE**  
 Partner

**Memb. No.: 208510**  
**UDIN : 24208510BKAHX16981**  
 Date: 19-12-2024  
 Place: Pondicherry

For and on behalf of the trustees of  
**PARTAGE DANS LE MONDE**  
 Reg.No.475 of 1995

*[Signature]*

**Chitra Amit Shah**  
 Managing Trustee

Date: 19-12-2024  
 Place: Pondicherry



## PARTAGE DANS LE MONDE

Notes forming part of the Financial Statements for the year ended, 31st March, 2024  
( ONLY FCRA REALTED TRANSACTIONS)

### Note - 1 Background of the entity

The Trust, was incorporated on 24/03/1995. Its Primary acitivity is to provide health, education and clinical facilities to rural and urban community. It also aims at establishing training institutions to take up skill oriented occupations and income generating projects. It also receives passive income by way of interest.

PARTAGE DANS LE MONDE is registered under the Indian Public Trust Act, 1882 vide registration certificate no. 475 of 1995 dated 24.03.1995. The Trust has been granted an exemption under section 12A of the Income Tax Act, 1961 vide unique registration number AAATP1053AE19995 dated 31-12-2021. The Trust has been granted an exemption under section 80G of the Income Tax Act, 1961 vide unique registration number AAATP1053AF20215 dated 31-12-2021. The Trust is registered under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions and has been granted the registration No. 285130059 dated 03.11.1999. The certificate of Registration is valid for a period of five years from the the date of registration. Subsequent to the year end, it was further renewed with effect from 01.10.2023 vide no. 0300116852021 dated on 19-04-2023.

### Note -2 Significant of Accounting Policies

#### a) Basis of Preparation

The financial statements of the trust have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ("GAAP"). The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

Estimates and Assumptions used in the preparation of the financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements, which may differ from the actual results at a subsequent date. Difference between the actual and estimates are recognized in the period in which the results are known / materialized.

The trust is a Level IV enterprise in according with the "Applicability of Accounting Standards" issued by ICAI in November 2003. Accordingly, it is not required to comply with the following.

Accounting Standards (AS) not applicable to Level IV enterprise in their entirety:

- AS 3, Cash Flow Statements;
- AS 14, Accounting for Amalgamations, or jointly controlled operations or jointl controlled assets.
- AS 17, Segment Reporting;
- AS 18, Related Party Disclosures;
- AS 21, Consolidated Financial Statements;
- AS 23, Accounting for Investments in Associates in Consolidated Financial Statements;
- AS 24, Discontinuing Operations; and
- AS 27, Financial Reporting of Interests in Joint Ventures (to the extent of requirements relating to consolidated financial statement).
- AS 28, Impairment of Assets

Accounting Standards in respect of which relaxations from certain disclosure requirements have been given to Level IV enterprises:

- AS 19, Leases - Paragraphs 22(c), (e) and (f); 25(a), (b) and (e); 37(a), (f) and (g); and 46(b), (d) and (e), of AS 19 are not applicable to level III enterprises;
- AS 20, Earning Per Share - Diluted earnings per share and information required by paragraph 48 of AS 20 are not required to be disclosed;
- AS 25, Interim Financial Reporting.
- AS 26, Intangible Assets Paragraphs 90(d)(iii), 90d(iv) and 98 are not applicable to level IV non company entities
- AS 29, Provisions Contingent Liabilities and Contingent Assets.

#### b) Use of estimates

The preparation of financial statements requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.



### c) Property, Plant & Equipment

Property, Plant & equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management. Subsequent costs related to an item of property, plant and equipment are recognised in the carrying amount of the item if the recognition criteria are met.

An item of Property, Plant and Equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising on derecognition is recognised in the Statement of Profit and Loss.

### d) Depreciation

Depreciation is provided on written down value basis of the assets which are prescribed under the Income tax Act 1961. If the expectations differ from previous estimates, the changes are accounted for prospectively as a change in accounting estimate. Individual assets costing upto Rs. 5,000 are fully depreciated in the year of acquisition.

Particulars	Rates of Depreciation
Buildings	10%
Plant and Equipment	15%
Furniture & Fixtures	10%
Computers	40%

The appropriateness of depreciation period and depreciation is reviewed by the management in each financial year.

### e) Investments

Investments that are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, No provision for diminution is made to recognise a decline in the value of long-term investments.

### f) Revenue recognition

#### Donation and Grants:

- (i) Donations and grants received through cheques / demand drafts are accounted on the date of deposit. Subsequently on realisation, the effect of conversion gain or loss is accounted is adjusted with donations.
- (ii) Donations and grants received in foreign currency through direct credit are accounted on the date of realisation.
- (iii) Donations in local currency are accounted on the date of receipt.
- (iv) Donations are transferred to specific funds / income and expenditure account on the basis of donor's directions.
- (v) Donation in Kind if any is recorded at Zero value in the books of accounts of the trust

#### Other income:

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

### g) Provisions, Contingent Liability & Contingent Assets

**Provisions:** Provisions if any are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value.

**Contingent Liabilities:** Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent assets are neither recognized nor disclosed in the financial statements.



**h) General Funds:**

The trust received general funds which are unrestricted in nature from local source. The excess of income over expenditure during the year being general in nature is carried forward for use in future periods.

**i) Foreign exchange Transactions:**

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and exchange rate as at the date of transaction, if any is recognized as expense or income in the Income and Expenditure Account.

**j) Operating lease:**

Leases, Where the lessor effectively retains substantially all the risks and rewards of ownership of the leased term are classified as operating lease in accordance with accounting standard 19, Leases. Lease rentals on assets under operating lease is charged to the Income and Expenditure account on straight line basis in accordance with AS - 19.

**k) Related Party disclosure**

Related party are those who have ability to control or exercise significant influence over the other party in making financial and/or operating decisions during any time in the reporting period. Related party relationships are as identified by the management based on the best information available with it relied upon by the auditors.

**l) Cash and Cash Equivalents.**

Cash and cash equivalents includes cash in hand, balances with bank/institutions.

**PARTAGE DANS LE MONDE**  
No.247, Reddiyar Street, Seliamedu, Pondicherry - 607 402.

Notes forming part of the Financial Statements for the year ended, 31st March, 2024  
( ONLY FCRA RELATED TRANSACTIONS)

(Amount in Rs.)

		31st March 2024	31st March 2023
	<b>Source of Funds</b>		
<b>3</b>	<b><u>General Funds</u></b>		
(a)	Opening Balance	12,83,141	14,01,675
(b)	Less: Excess of Expenditure over Income for the year	-24,058	-1,18,534
	<b>Closing Balance</b>	<b>12,59,083</b>	<b>12,83,141</b>
	<b><u>CURRENT ASSETS:</u></b>		
<b>5</b>	<b><u>Cash and Bank Balances</u></b>		
<b>5A</b>	<b><u>Cash and cash equivalents</u></b>		
(a)	Cash In hand	927	14,752
(b)	Cash at Bank	-	
	- SBI - 10159353823	1,36,292	88,050
	- SBI - 8303868	12,444	12,172
	<b>Total</b>	<b>(I) 1,49,663</b>	<b>1,14,974</b>
<b>5B</b>	<b><u>Other bank balances</u></b>		
(a)	Bank Deposits		
	-Fixed deposit	1,90,204	1,90,204
	(Deposits with maturity period of less than 12 months attracts interest rates that ranges from 4.10% to 6.25%)		
	<b>Total other bank balances</b>	<b>(II) 1,90,204</b>	<b>1,90,204</b>
	<b>Total Cash and bank balances</b>	<b>(I+II) 3,39,867</b>	<b>3,05,178</b>
<b>6</b>	<b><u>Other current assets:</u></b>		
(a)	Interest accrued on Term Deposits	86,556	73,134
	<b>Total</b>	<b>86,556</b>	<b>73,134</b>





**PARTAGE DANS LE MONDE**  
**No.247, Reddiyar Street, Seliamedu, Pondicherry - 607 402.**  
**(ONLY FCRA RELATED TRANSACTIONS)**

4 Property, Plant and Equipment and Intangible Assets (owned assets)					(Amount in Rs.)
Particulars /Assets	TANGIBLE ASSETS				Total
	Freehold land	Buildings	Plant and Equipment	Furniture & Fixtures	
<b>Gross Block</b>					
At 1 April 2023	2,65,442	24,62,394	28,09,613	1,29,592	56,67,040
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 1 April 2022	2,65,442	24,62,394	28,09,613	1,29,592	56,67,040
Additions	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-
At 31 March 2024	2,65,442	24,62,394	28,09,613	1,29,592	56,67,040
At 31 March 2023	2,65,442	24,62,394	28,09,613	1,29,592	56,67,040

<b>Depreciation/Adjustments</b>					
At 1 April 2023	-	20,06,987	26,44,989	1,10,236	47,62,212
Additions	-	45,541	24,693	1,935	72,169
Deductions/Adjustments	-	-	-	-	-
At 1 April 2022	-	19,56,386	26,15,937	1,08,086	46,80,409
Additions	-	50,601	29,052	2,150	81,803
Deductions/Adjustments	-	-	-	-	-
At 31 March 2024	-	20,52,528	26,69,682	1,12,171	48,34,381
At 31 March 2023	-	20,06,987	26,44,989	1,10,236	50,27,654

**Net Block**

At 31 March 2024      2,65,442      4,09,866      1,39,931      17,421      **8,32,660**

At 31 March 2023      2,65,442      4,55,407      1,64,624      19,356      **9,04,829**

**RAMESH PRABAGARANE ASSOCIATES**  
 No.200, First Floor,  
 Needarajappa Iyer Street,  
 Pondicherry-605 001.  
 Firm Reg. No. 085155  
**\* CHARTERED ACCOUNTANTS**

**PARTAGE DANS LE MONDE**

No.247, Reddiyar Street, Seliamedu, Pondicherry - 607 402.

**Notes forming part of the Financial Statements for the year ended, 31st March, 2024  
(ONLY FCRA RELATED TRANSACTIONS)**

(Amount in Rs.)

		31st March 2024	31st March 2023
7	<b><u>Donations &amp; Grants</u></b>		
	Donation from Foreign sources	4,16,444	-
	<b>Total</b>	<b>4,16,444</b>	<b>-</b>
8	<b><u>Other income</u></b>		
	Interest received on Savings Bank accounts	5,346	3,315
	Interest Received on Fixed Deposits	13,422	13,371
	<b>Total other income</b>	<b>18,768</b>	<b>16,686</b>
9	<b><u>Employee benefit expenses:</u></b>		
	Salary, wages and bonus	11,000	9,000
	<b>Total</b>	<b>11,000</b>	<b>9,000</b>
10	<b><u>Depreciation and amortization expense</u></b>		
	On Property Plant & Equipment (Refer note 4)	72,169	81,803
	<b>Total Depreciation and amortization expense</b>	<b>72,169</b>	<b>81,803</b>
11	<b><u>Project Expenses:</u></b>		
	Scholarship	1,93,071	-
	Social Welfare Expenses	42,876	-
	Internet Charges	5,605	-
	Office Maintenance	31,471	-
	Rent	52,750	4,000
	<b>Total Project Expenses</b>	<b>3,25,773</b>	<b>4,000</b>
12	<b><u>Administrative Expenses:</u></b>		
	Bank Charges	2,915	-
	Electricity Charges	5,691	663
	Printing & Stationery	852	-
	Professional Charges	30,500	39,500
	Repairs Maintenance	8,750	-
	Telephone Charges	-	254
	Travelling & Conveyance	1,620	-
	<b>Total Administrative Expenses</b>	<b>50,328</b>	<b>40,417</b>





**( ONLY FCRA RELATED TRANSACTIONS)****Additional Regulatory Information:****i) Segment Reporting**

The trust is engaged in the activity to provide health, education and clinical facilities to rural and urban community. It also aims at establishing training institutions to take up skill oriented occupations and income generating projects. Accordingly there are no separate reportable segments according to AS 17 'Segment Reporting' issued by the ICAI. Further, there is no reportable secondary segment based on geographical location as the trust's operations and production facilities are mainly in India.

**ii) Receipts in foreign currency:**

PARTICULARS	31st March 2024	31st March 2023
Income from grants and donation	4,16,444	-

**iii) Related party disclosures****a) Names of related parties and nature of relationship (as per Accounting Standard 18):****Key management personnel**

Name	Designation
Chitra Amit Shah	Managing Trustee
Bindu Vijay Modi	Trustee
Sathesh	Trustee

**Key management personnel with significant influence**

Name	Nature of Relationship
Satya Special School	Registered Trust, under common management

**b) Details of benami property held**

No proceedings have been initiated on or are pending against the trust for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

**c) Borrowing secured against current assets**

The trust does not have borrowings from banks and financial institutions on the basis of security of current assets.

**d) Undisclosed income**

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

**e) Details of crypto currency or virtual currency**

The trust has not traded or invested in crypto currency or virtual currency during the current or previous year.

**f) Dues to Micro and Small Enterprises**

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the memorandum. Based on the information available with the management, there are no overdue outstanding to micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006. Further, the trust has not received any claim for interest from any supplier under the said Act.

**g) Income Tax provision**

The Trust is exempt from income tax under section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for the current year tax expense. Since the Trust is exempt from income tax, no deferred tax (asset or liability) is recognized in respect of timing difference.

**h) Note on Social Security Code 2020**

The Code on Social Security 2020 ('the Code') relating to employee benefits, during the employment and post-employment, has received Presidential assent on September 28, 2020. The Code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the Code on November 13, 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued. The Trust will assess the impact of the Code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact.

**i) Subsequent Events:**

There are no subsequent events that would require adjustments or disclosures in the financial statements as on the balance sheet date.

**j)** The Trustees have reviewed the realizable value of all current assets of the trust and have confirmed that all the value of such assets in the ordinary course of its activities will not be less than the value at which these are recognized in the financial statements. Further, the trustees, duly taking into account all relevant disclosures made and has approved these financial statement for the year ended 31 March 2024.

**k) Comparatives**

Previous year figures have been regrouped/ reclassified wherever necessary to conform to current year's classification.

As per our report of even date

**For Ramesh Prabagarane Associates**

Chartered Accountants

Reg. No.: 085155



**V. PRABAGARANE**

Partner

Memb. No.: 208510

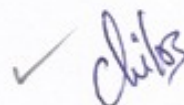
UDIN : 242085108KAXL6981

Date: 19-12-2024

Place: Pondicherry



**For and on behalf of the trustees of  
PARTAGE DANS LE MONDE  
Reg.No.475 of 1995**



**Chitra Amit Shah**  
Managing Trustee

Date: 19-12-2024

Place: Pondicherry